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MINUTES OF EVIDENCE.

TAKEN BEFORE THE

SELECT COMMITTEE

ON THE

AFFAIRS

OF

THE EAST INDIA COMPANY;

AND ALSO AN

BXa.14

APPENDIX AND INDEX.

2945

III.

Revenue.

Ordered, by The House of Commons, *to be Printed,*
16 *August* 1832.

EXTRACT from the Report of the Committee on the Head REVENUE - - p. iii
MINUTES OF EVIDENCE - - - - - - - - - - - p. 1
ANSWERS TO QUERIES - - - - - - - - - - - - p. 273
APPENDIX - - - - - - - - - - - - - - - p. 1
INDEX - - - - - - - - - - - - - - - - p. 759

III.—*Revenue.*

109330 a

EXTRACT from the REPORT of the COMMITTEE.

IN the Examination of the Revenue System of India Witnesses have been examined, and Documentary Evidence has been received.

The Gross Revenue of the East India Company derived from the following sources, Land Revenue, Salt, Opium, Transit Duties, Custom Duties, Sayer and Abkaree Duties, including Moturpha Tax, Town Duties, Wheel Tax, Tobacco Tax, Post-office, Stamps, and Pilgrim Tax, amounted, on an average of three years ending 1829–30 to 20,129,730 *l.* The Net Revenue amounted to 17,861,714 *l.* *

LAND REVENUE.

In India the Land Revenue forms, as has been already shown, the principal Income of the State, and the modes of its administration differ chiefly in the degree in which the Officers of the Government engage in the detailed Assessment and Collection.

The most summary of these modes may be called, for the sake of a general name, the Zemindary System. It may be taken as including all those cases in which any portion of Land, beyond that of a village, is rated at a certain sum in the gross, and the payment of the sum engaged for by an individual (or small number of individuals) called Zemindar, and sometimes by other names.

The intermediate system is what has been properly denominated the Village System. Under this system, each village is rated separately at an aggregate sum for the village, and the headman of the village engages or is held engaged for the amount.

The system in greatest detail is that where the fields occupied by each Cultivator are rated separately, and in which he makes his payment directly to an Officer of the Government. This has been called the Ryotwar System, from the word Ryot, which is the specific name of the Cultivator.

The Zemindary system, as now described, includes a variety of cases, in respect to amount, from two or a few villages, to a whole district or a province; it includes also the cases in which the Zemindar claims an hereditary right to his office, and those in which he only engages for one or more years. The British Government has introduced a new variety in Bengal, by recognizing all the Zemindars as hereditary, and fixing the assessment or sum to be levied on each in perpetuity. This is what is sometimes understood by the Zemindary system, though it is, properly speaking, only a variety of the system, arbitrarily created by ourselves.

The Village system has also this variety, that in some cases there are individuals or families who claim a right to be the instruments for making up and paying the aggregate sum; in other cases, those agents are chosen by the village, or the officers of Government.

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* The Charges included in the Statement of the Net Revenue are those of Collection and Management only, and do not embrace Advances for the Manufacture of Salt and Opium.

The Rates of Exchange employed in converting the Indian Monies into Sterling, are those used in the Accounts of Indian Revenues and Charges laid before Parliament, viz. 2 *s.* per Bengal Current Rupee; 8 *s.* per Pagoda, equivalent to 3½ Madras Rupees; and 2 *s.* 3 *d.* per Bombay Rupee.

The only variety in the Ryotwar system, which it seems necessary to mention here, is that where a sum in the aggregate is assessed upon each Ryot for the whole of what he cultivates, and that in which a particular assessment is made of each field, and the payment of each Ryot is made up of the several sums charged upon his several fields. This latter mode, which was that introduced by Sir Thomas Munro, for the sake of greater accuracy, very often goes by the name of the Ryotwar system exclusively.

In the 5th Report of the Select Committee, 1812, a full view is given of these various systems up to that period, since which a vast mass of information has been obtained on all subjects connected with India. Your Committee will commence with noticing that portion of the British Territorial possessions which are under the "Permanent Zemindary Settlement" in the Bengal Presidency. They comprise an extent of 149,782 square miles, in Bengal, Behar, Orissa and Benares, with a population of upwards of 35,500,000 (exclusive of the Benares Provinces, from which there is no Return made), and yielding a Revenue, under permanent assessment, of 3,24,70,853 sicca rupees.

,019 ster-

A great body of Evidence has been taken on the nature, object and consequences of this Permanent Zemindary Settlement, and Your Committee cannot refrain from observing that it does not appear to have answered the purposes for which it was benevolently intended by its author, Lord Cornwallis, in 1792-3. The Finance Committee at Calcutta, in their Report, 12th July 1830, acknowledge that "in the Permanently-settled Districts in Bengal, nothing is settled and little is known but the Government Assessment."

The causes of this failure may be ascribed, in a great degree, to the error of assuming, at the time of making the Permanent Settlement, that the rights of all parties claiming an interest in the Land were sufficiently established by usage to enable the Courts to protect individual rights; and still more to the measure which declared the Zemindar to be the hereditary Owner of the soil, whereas it is contended that he was originally, with few exceptions, the mere hereditary Steward, Representative or Officer of the Government, and his undeniable hereditary property in the Land Revenue was totally distinct from property in the Land itself.

Whilst, however, the amount of Revenue payable by the Zemindar to the Government became fixed, no efficient measures appear to have been taken to define or limit the demand of the Zemindar upon the ryots who possessed an hereditary right of occupancy, on condition of either cultivating the Land or finding Tenants to do so. Without going into detail to show the working of the system, it may be proper to quote the opinion of Lord Hastings, as recorded in 1819, when he held the office of Governor-general of India. "Never," says Lord Hastings, "was there a measure conceived in a purer spirit of generous humanity and disinterested justice, than the plan for the Permanent Settlement in the Lower Provinces. It was worthy the soul of a Cornwallis. Yet this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the Lower Classes throughout these provinces to most grievous oppression; an oppression too, so guaranteed by our pledge, that we are unable to relieve the sufferers: a right of ownership in the soil, absolutely gratuitous, having been vested in the person through whom the payment to the State was to be made, with unlimited power to wring from his coparceners an exorbitant rent for the use of any part of the Land."

An opinion not less strong was recorded at the same time by Sir E. Colebrooke, then a member of the Supreme Council, who observed, that "the errors of the Settlement were two-fold; first, in the sacrifice of what might be denominated the Yeomanry, by merging all tillage rights, whether of property or of occupancy, in the all-devouring recognition of the Zemindar's permanent property in the soil; and then leaving the Zemindar to make his settlement with the Peasantry as he might choose to require."

If then the conclusion may be formed that the Permanent Settlement of Lord Cornwallis has failed in its professed object, it must be a matter of anxious inquiry to ascertain how far the evils of the system are capable of being remedied.

So long as the Zemindar pays his fixed assessment, the Government have not yet interfered to regulate the Cultivator's rates; but where arrears accrue, and a public sale of the Zemindary Tenure, as prescribed by the Regulations, takes place, except the sacrifice on account of purchase money is very great, the Authorities at Home have directed every Zemindary Tenure "to be purchased on the part of the Government, and then settled with the Ryots on the Ryotwar principle."

This Order it appears has, as yet, had little practical effect in the Bengal Presidency, where it was at first opposed by the Local Authorities.

Although such purchase and resumption of the right to manage the Land Revenue is the best mode for the Government to acquire the power of effectual interference in behalf of the Ryots, the sacrifice of money requisite for the purpose would be so great as to impede the working of the system, if the sales of Zemindaries, for default of payment, were numerous and extensive; and unless the Government should, either by public or private purchase, acquire the Zemindary tenure, it would, under the existing Regulations, be deemed a breach of faith, without the consent of the Zemindars, to interfere directly between the Zemindars and the Ryots for the purpose of fixing the Amount of the Land Tax demandable from the latter under the Settlement of 1792-3.

It is, at the same time, suggested, (amongst other important and valuable considerations, in an able Paper on the [illegible]d Revenue which has been furnished to Your Committee by Mr. A. D. C[illegible]p[illegible]l, late a Collector, under the Madras Presidency), that without al[illegible]he existing Law, which renders the Zemindary Tenure saleable for arrears of Jumma, it might be expedient, in practice only, to suspend such sale, and on an arrear accruing, merely to attach and continue the attachment of the Land Revenue, as in the case of the ancient Zemindaries under the Madras Government; but it is recommended that in all such cases of suspended Sales, the Government authorities should be empowered to effect a fair and equitable Settlement between the Zemindars and the resident Ryots, founded upon the peculiar tenures and local usages of each District.

Vide Paper in the Appendix, No. 6, suggesting a Mode of Settlement.

The Paper before adverted to also shows the inexpediency of selling the Zemindary Tenure, unless the Government itself becomes the purchaser, points out the evils of a transfer to individuals unconnected with ancient Zemindary families, and shows the advantage of the Tenure being attached and managed by the Government Officers. Another objection to the Permanent Settlement is, that it has been the cause of the "Village Accountants" falling into disuse: their office is stated to be one of great utility, and a thorough reform of it to be necessary before the payments to be made by the Ryots can be adjusted in a satisfactory manner.

BENGAL.

CEDED PROVINCES:—Total Revenue - - - - £. 1,757,672.

CONQUERED PROVINCES:—Ditto - - - - - 2,565,523.

Appendix to Report, 11th Oct. 1831, p. 163.

Population of these Upper or Western Provinces, by Returns of 1826, 32,206,806.

In the early part of his Government, Lord Hastings thought that it was not practicable to introduce the Ryotwar system into the Upper Provinces of Bengal; but by the following Extract from a Minute by the Governor-general in Council, dated 1st August 1822, his Lordship appears to have altered his views on this important subject:

Minute of the Governor-general in Council, dated 1 Aug. 1822, para. 73.

"His Lordship in Council sees every day more and more reason to be satisfied, that without a detailed Jummabundy being made and carefully recorded, as far as may be practicable, there can be no security for the rights of the Ryots under any system of management.

Para. [illegible]

"A Settlement so conducted will embrace in its scope the interests of millions." "In itself, a system of Ryotwar Settlement would not appear to involve any serious difficulties; on the contrary, due advertence being had to the different Classes and their different privileges, it would seem, when well administered, to be the system of all others best calculated to secure the prosperity and comfort of the great body of the people."

To secure these great objects an accurate Survey appears to be requisite, and on this head Your Committee may again refer to Lord Hastings's opinion, as expressed in the same Minute.

Lord Hastings says, "There can be no assurance of the state of property in any Pergunnah being fully developed, unless the Revenue Officer shall be enabled to conduct his inquiries on the spot, village by village, proceeding upwards, from the persons who till the ground to the Government itself, and noticing distinctly all the Classes who share in the produce or rent of Land, the extent of the interest of each, and the nature of the title by which it is held. The object being not only to ascertain and record the fiscal capabilities of the different Mehals, their extent and produce, and the cost of production, but also all interests attaching to the Land; as far as practicable, the Collectors should ascertain, record and recognize the extent and nature of the Land occupied, the interest enjoyed by each Ryot, with the obligations attaching to each."

[illegible] of 1832.

It is shown in Evidence that a Settlement is now in progress in the Ceded and Conquered Provinces, depending upon a very detailed inquiry into the state of the Ryots, and the various dealings and rights in the villages. It is expected that the result of this investigation will be a considerable increase upon some of the assessments now made, and a considerable decrease upon others; and that, upon the whole there may be some small augmentation of the Public Revenue. One of the sources from which an increase will be derived, is an assessment upon Lands heretofore concealed from the Collectors.

The proper ascertainment and recognition and security of the several tenures and rights within the villages are objects of the highest importance to the tranquillity of the Provinces, and will greatly tend to the repression of crime. The natives of India have a deep-rooted attachment to hereditary rights and offices, and animosities originating in disputes regarding Lands descend through generations.

In the general opinion of the agricultural population the right of the Ryot is considered as the greatest right in the country; but it is an untransferable right. It seems questionable, whether the Ryot himself can transfer it, or whether the Government can transfer it. 2696, of 1832.

The Ryot may, if harassed by our assessment, leave his Lands, quit the neighbourhood, and return when he chooses and reclaim the Lands; and Ryots, holding them, will always resign them to him. The right never seems to die.

This part of the Evidence before Your Committee has been particularly adverted to, as it is of so much importance that the Government cannot be too active in the protection of the cultivating classes; for the vital question to the Ryot is, the amount of assessment which he pays. In corroboration of this remark, Your Committee refer to a letter from the Court of Directors to the Governor-general in Council at Bengal, dated as far back as 19th September 1792, in which they say, "In giving our opinion on the amount of the settlement, we have been not a little influenced by the conviction that true policy requires us to hold this remote dependant dominion under as moderate a taxation as will consist with the ends of our Government."

MADRAS.

THAT portion of the Madras Presidency which is under Zemindary Settlement includes 49,607 Square Miles, contains 3,941,021 Inhabitants, and was, in 1829-30, assessed at 85,11,009 Madras Rupees*. Sterling, 972,687 *l.*

This Territory comprises nearly the whole of the Five Northern Circars, in which the collection of the Land Revenue was, at the introduction of the Permanent Settlement, confirmed hereditarily to a number of Zemindars, many of whom were descended from ancient families in that part of India.

Some peculiar circumstances have prevented the alienation of these hereditary tenures by public sale, on account of arrears of payment. They are to be found in the nature of the country, and in the character of the people, who, inhabiting a mountainous district, are described to be a more resolute and energetic race than the natives of the Lower Provinces of Bengal.

Their hill fastnesses are difficult of access, and the climate in the valleys, at all times unhealthy, is peculiarly fatal to Europeans †. 1571, of 1832.

Although it appears that, in the Permanent Settlement of Bengal, doubts have been entertained whether the Company did not confer on the Zemindars rights to which they had not, in fact, any original claim, Your Committee have it in evidence that in these Northern Circars the Zemindars had long been considered de facto Proprietors or Lords of the Soil, but the Witness also states that he did not, at the time of forming the Permanent Settlement in this District, enter into any strict examination of the exact rights of the Ryots. 1531, of 1832.

Your Committee next proceed to notice that extensive portion of the Madras Territories in which the Land Revenue is collected under a Ryotwar assessment ‡.

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* The total Jumma of the Districts under the Madras Presidency in 1829-30 was 3,12,38,014. 8. 11. Madras Rupees.

† For more particular information on this District, refer to Mr. Campbell's Paper, Appendix, No. 6; and the Evidence of Robert Alexander, Esq., No. 1569, *et seq.* of 1832.

‡ Extent in Square Miles; Population; Amount of Revenue.—*Vide* Appendix to Report printed 30 June 1831.

This Assessment could not be made without an actual survey, and that work was commenced by Sir Thomas Munro, when he assumed the management of the Ceded Districts in 1800; and a full account of the manner in which so important a work was conducted is to be found in his Report of 25th July 1807.

At that period, Sir Thomas Munro proposed and strongly urged upon the superior Authorities the expediency of making a reduction in the assessments of these Provinces, but his plan was not adopted.

5251 & 4668, of 1831.

A Village Settlement was soon after introduced, which continued till 1820. Sir Thomas Munro (then appointed Governor of Madras) caused the assessment to be lowered generally in the Districts under Ryotwar Settlements, and, in the Ceded Districts, to the rates recommended by him in 1807.

Sterling, 640,000 l.
Ditto, 485,714 l.

This reduction was not completed in the Ceded Districts till 1825. When Sir Thomas Munro quitted the Collectorship of those Districts in 1807, the Public Revenue derived from Land was 56,00,000 Rupees. In 1827, it was only 42,50,000 Rupees.

There appears to be a strong analogy between the surveys executed by some of the Native Governments and those carried on by the British Authorities in the Madras Presidency.

In Travancore, for instance, a State connected with the East India Company by Subsidiary Treaties of Alliance, a Revenue Survey was periodically made, every 10 or 12 years, by the Native Government and every Field, with its Proprietor and its Rent, inserted.

The attention of Your Committee has been directed to the working of the Ryotwar system in Coimbatore, one of the Madras Provinces, considerable in extent, and containing great variety of soil.

The system was established in 1815, and appears, from the Evidence adduced, to have been successful. A Tabular Statement, furnished by Mr. Sullivan, of its results, up to 1828-29, shows a progressive increase of population, of stock in cattle, of the number of persons paying taxes, of the number of wells, and of the total amount of assessments; but a diminished average payment per head throughout the Province.

BOMBAY.

This Presidency includes 59,438 English square miles, and contains 6,251,546 Inhabitants, exclusive of the Population of the Northern Concan, which contains 5,500 square miles of the above area, and from which there are no Returns.

The several modes of Revenue Settlement under the Bombay Presidency, are Zemindary, Mouzawary, and Ryotwary.

Evidence before the Lords, p. 151.

One Witness deems all these modes equally good if the rights of individuals are well fixed, and due limits put to the amount of Assessment.

1952. of 1832.

The advantages and disadvantages of the Ryotwar and Mouzawar (or Village) system, have also been compared.

Pattel, or Potail, the head of a village.

The Mouzawar System affords facilities for collecting the Revenue at a trifling expense, and it tends to uphold and encourage the Pattels, a valuable class of men in an Indian Community. It does, at the same time, tend to throw the Cultivator so far under the authority of the Pattel, that he may suffer from oppression and extortion.

The advantages of the Ryotwar System are the direct opportunities which the Cultivator has of annually settling his payment with the Government, and of personal communication with the ruling Authorities.

Some disadvantages are stated to arise from facilities afforded to the Ryot of concealing Land under cultivation, without the risk of information by his neighbour against him. It also causes expense by the employment of numerous petty Revenue Officers, and, in collusion with the Ryot, frauds may be committed.

Seeing therefore that there is no general system under this Presidency, but that the mode of collection is adapted to the circumstances of the country, Your Committee revert to an observation made in a former part of their Report; viz. that let the system be what it may, the important questions to the Cultivator are the amount of his assessment, the proper definition of his rights, and the accurate registration in the village accounts of the sum which is to be demanded from him. 1783 *et seq.* of 1832.

To quote the opinion of Mr. Thackeray, in his elaborate Report of August 1807: " In whatever way it be done, the Settlement ought to be moderate. As long as the people are not oppressed with a heavy Land Tax, it little signifies how it is collected. Whether a light Land Revenue be collected through the medium of Collectors or Mootahdars, the country will thrive; but no system can make a heavy Land Revenue easy; and under any system, a light Land Revenue will produce improvement and prosperity."

Much valuable information on the administration and collection of the Land Revenue in the Deccan, in Guzzerat and Cutch, and on the internal state of those districts, will be found in the Evidence of Colonel Sykes, and in that of Lieutenant-Colonel Barnewall.

Although some valuable Evidence has been taken in this branch of the Inquiry, as to whether it would be injurious or beneficial to allow Europeans to purchase Lands and settle on them, Your Committee purposely abstain from entering upon the question in this place. There remains, however, one subject to which Your Committee beg leave to advert, as intimately connected with the prosperity of the Land Revenue. Nothing can be better calculated to give an impulse to the improvement of the Land, when cultivation is backward and the means of improvement scanty, than the Opening of Foreign Markets to its Produce. This consideration places in a very strong light the importance of removing, or greatly diminishing, the Obstructions to the admission of the Produce and Manufactures of India to the European, and, above all, to the British Market.

SALT MONOPOLY.

The manufacture and original sale of Salt are, in Madras and the Lower Provinces of Bengal, held as a Government Monopoly, for the purpose of raising a Revenue applicable to the Public Service.

Salt in Bengal is publicly disposed of by auction, at sales held monthly. The price at which Salt has been sold, on an average of three years, amounted to 4*r.* 0*a.* 8*p.* per Maund of 82 lbs. 2 oz. 2 drs., corresponding to 12*s.* 9*d.* sterling per cwt. This price is about 288 per cent. above the original costs and charges. In Madras, Salt is sold at a fixed price, which does not exceed one-fourth of the average price at Bengal; but the rate of profit is nevertheless somewhat higher, inasmuch as the cost of production is comparatively small.

The average amount of Net Revenue from these sources during three years does not exceed 1,600,000*l.*; an amount which Your Committee conclude is too large to be given up, and which they have no reason to think could be commuted for any other tax less onerous to the Inhabitants.

As a substitute for the existing Monopoly, two other modes of collecting Revenue on Salt necessarily suggest themselves; an Excise Duty on Salt manufactured within the Bengal Provinces, and a Duty on Importation.

The collection of an Excise Duty on Salt manufactured for private account would not be easily carried into effect, in consequence of the expense and difficulty of establishing an efficient superintendence; and it has been stated that Bengal might obtain a cheaper supply of Salt by importation from the Coasts of Coromandel and Malabar, Ceylon, the Gulph of Persia, and even Great Britain, than by any system of home manufacture.

As the manufacture of Salt by private individuals would thus endanger the security of the Revenue, it does not appear expedient to interfere with the existing Regulations on that head; but it is desirable to adopt means for encouraging a supply of Salt by importation, in lieu of the manufacture by the Government.

As it would be very inexpedient at once to abandon the home manufacture, and as it is doubtful whether a large supply of imported Salt could be relied on from individual enterprize, while that manufacture continues, and the price consequently remains under the control of the Government, it is desirable that they should, in the first instance, contract for the delivery of Salt, by advertisement, into the public warehouses of the port of Calcutta, at a certain price per ton.

It is to be hoped that, under this system, the home manufacture might be gradually diminished, beginning in those districts in which the cost of production and loss of human life is the greatest, until so large a proportion of the consumption shall be supplied from abroad, that it might be safe to permit the free import of Salt under a Custom Duty, the Government sanctioning the manufacture in such districts only (if any such there might be) where it could then be profitably carried on.

Your Committee trust that, under such an arrangement, a material reduction might be effected in the price of Salt, which would prove of the greatest advantage to the Native Population of India, to whom a cheap supply of this necessary of life is of the utmost importance.

OPIUM MONOPOLY.

The Monopoly of Opium in Bengal supplies the Government with a Revenue amounting to *S.Rs.* 84,59,425, or Sterling Money 981,293 *l.* per annum, and the Duty which is thus imposed amounts to 301 ¾ per cent. on the cost of the article.

In the present state of the Revenue of India it does not appear advisable to abandon so important a source of Revenue; a duty upon Opium being a tax which falls principally upon the foreign consumer, and which appears upon the whole less liable to objection than any other which could be substituted.

Besides the present mode of collecting the Duty by means of a Government Monopoly, four other methods have been suggested; viz. 1st, an additional Assessment on Lands under Poppy cultivation; 2d, a Duty to be levied according to the value of the standing Crop when ripe; 3d, an Excise Duty on the Juice when collected; 4th, a Custom Duty on the Exportation of Opium.

The production of Opium being at present prohibited, except under the Government Monopoly, the plan of levying an additional Assessment on Lands under Poppy cultivation appears perfectly consistent with justice to the Proprietors and Cultivators; such a plan would also allow perfect freedom to the employment of capital and industry in the production of Opium, and it would not be liable to those evils arising from Smuggling, which necessarily attend a system of high Custom and Excise Duties. But it is stated by some Witnesses, that to levy the present amount of Duty in this manner would be attended with great difficulties, arising from the nature of the tenure of Lands, the condition and feelings of the native Inhabitants, and the magnitude of the advance which would be required; and as it is evidently impossible to decide the question of the practicability of this plan without the most minute and accurate knowledge of the state of the Country, Your Committee can only recommend this suggestion as one well worthy the careful consideration of the Government.

The plan of assessing the standing Crop when ripe, according to its value, appears from the Evidence impracticable, not only on account of the extreme uncertainty of the Crop, but also from the circumstance that as the exudation and collection of the Juice continue for several days, and are liable to be effected by every change of weather during that period, it would be impossible at any time to form a fair estimate of the probable produce.

The plan of allowing the free cultivation of the Poppy, subject to an Excise Duty on the Juice when collected, would be liable to insuperable objections, arising from the expense of collecting the Duty, and the impossibility of preventing the most extensive Smuggling.

A Custom Duty on the exportation of Opium appears, in the view of experienced Witnesses, a desirable mode of taxation, inasmuch as it would leave the Producer unfettered, and would fall exclusively on the Foreign Consumer; but it would be incompatible with the present amount of the Revenue, on account of the encouragement it would offer to the Smuggler. If, however, it should hereafter be found necessary or expedient to effect such a reduction in the price of Opium as should prevent any serious interference on the part of the Smuggler, the substitution of a Custom Duty in the place of the present Monopoly would be productive of great advantage.

Although the Government Monopoly of Opium must in all probability, like all other monopolies, be disadvantageous, in consequence of the want of economy in the production, and the restrictions which it imposes on the employment of capital and industry, yet it does not appear to be productive of very extensive or aggravated injury; and unless it should be found practicable to substitute an increased assessment on Poppy Lands, it does not appear that the present high amount of Revenue could be obtained in a less objectionable manner.

At the same time it must be recollected that the Revenue thus derived is of the most precarious kind, depending as it does on a species of Monopoly under which we possess exclusive control neither over the production nor the consumption of the article: it has already been materially affected by the competition of the Opium of Malwa; and from the continued increase of supply from that district, as well as from its improved quality, which has enabled it to fetch an enhanced price in the foreign market, it would appear that the same cause must in all probability hereafter produce a still greater reduction in the Revenue. It would therefore be highly imprudent to rely upon the Opium Monopoly as a permanent source of Revenue; and the time may probably not be very far distant when it may be desirable to substitute an Export Duty, and thus, by the increased production under a system of freedom, to endeavour to obtain some compensation for the loss of the monopoly profit.

Another source of Revenue under this head, is the Duties collected on the transit of Malwa Opium through Bombay; the Government having for the two last years abandoned their attempted Monopoly of that article, and substituted a Permit or Transit Duty, which has been attended with satisfactory results. It is in evidence, that previous to this Regulation, two-thirds of the Opium of Malwa were carried by a circuitous route to the Portuguese Settlement of Demaun, and only one-third brought to Bombay: but latterly, no more than one-tenth has been exported from Demaun, and the remaining nine-tenths have been shipped from Bombay, yielding to the Government a revenue of 200,000 *l.* for the current year. Although there can be no doubt of the policy of this measure, it must be recollected that every additional facility which is afforded to the sale of Malwa Opium, will eventually enable it to enter with increased advantage into competition with the Opium of Bengal; a consideration which tends still more strongly to recommend either the adoption of the system adverted to in the preceding paragraph, or of some other equally calculated to meet such a contingency. 2926 & 2928, of 1832.

TRANSIT DUTIES.

898, of 1832. A SYSTEM of Inland Transit Duties existed throughout India under the Native rule; every great Zemindar exercised, with or without authority, the power of levying Tolls on Merchandize passing through his territory.

Evidence before the Lords, p. 152. In some of our more recent acquisitions, the Native System is, or was at least until lately, retained; and Duties of various amount levied at almost every stage of the journey. In most of our Territories these various Tolls have been commuted for one general Duty, payable at the nearest station to the place whence the goods are dispatched, and a Permit is issued by the Collector authorizing the goods to pass free to the place of their destination.

1392 & 2480, of 1832. The general Duties substituted by the Company are lower than the aggregate Frontier Duties levied under the Native Governments. This appears to be the sole advantage that the Merchant has gained by the commutation; for as the goods are liable to examination at almost every village, the delay and vexation are not less than under the Native System. At each of the stations too, (in the Madras Presidency, at every village) a fee or douceur is exacted by the Native Officers entrusted with the examination, although such practices are expressly prohibited by law. These fees, though not very oppressive to the great Merchant, are represented as being equivalent to a prohibition to the adventurer on a small scale. Mr. Mackenzie's Memorandum, in the Appendix, No. 149.

910, of 1832. The Duty is generally *ad valorem*, except on Salt, Tobacco, and a few minor articles, which are subject to a duty upon the quantity; on Silk and Indigo, it is levied according to a fixed valuation. Some articles, such as Piece-goods, of which the value of different descriptions varies extremely, are necessarily left to be appraised upon examination by the Customhouse Officers, whose pay is by no means in proportion to their responsibility, over whom, from the multiplicity of their accounts, little control can be exercised, and who are represented as being in consequence open to corruption. 1837, of 1831.

917, of 1832. Goods imported by Sea pass free in the Interior, whether chargeable with an Import Duty or not. On Goods for exportation, the Inland Transit Duty is either wholly or in part repaid. The inconvenience of these Drawbacks is considerable to the Merchant in the payment of the money in the first instance, and to the Public Officers in adjusting the claims for repayment. It occupies a separate Department in the Custom-house. 936, of 1832.

Evidence before the Lords, pp. 215 & 152. The collection of the Inland Duties in some districts has been farmed to the highest bidder, whose interest it becomes to induce the Merchant to pass through the district under his management, by levying light Duties, and causing as little vexation as possible; and consequently the great traders, if not the petty dealers also, usually pay somewhat less than the rates which he is authorized to levy; there being also on his part stronger motives to a vigilant superintendence, there is less smuggling and less venality than in those districts where the Duties are collected under the Aumanee system, that of direct Government Agency. One disadvantage of the farming system is the difficulty of obtaining correct accounts of the Trade of the country.

The whole system of Inland Transit Duties is represented by most of the Witnesses as being a fertile source of vexation and annoyance.

CUSTOMS.

Under this head are included Sea Customs, the Duty on Saltpetre, the Monopoly of Cardamums, &c.

The Sea Customs in Madras, Bengal and Bombay, are collected under the same Regulations, by the direct agency of Government Officers. They are never farmed.

Your Committee content themselves with a reference to certain remarkable cases of extortion, which are alleged to have occurred in the collection of the Customs, according to the Evidence of Mr. Peter Gordon, February 1831.

This branch of Revenue is collected,

In Bengal, at a charge of from 8 to 27 per cent.
Madras - - - - - - 2 - 31 –
Bombay - - - - - - 5½ - 39 –

276, of 1832. The Sayer collected from Saltpetre by the Zemindars in Tirhoot, and various other districts favourable to its formation, was fully investigated in 1819. It was ascertained that in Tirhoot alone had the Government reserved this right; and there the Government claim a share of the Produce, (to the amount of a quarter, according to the belief of one Witness,) and that share is valued in Money.

The Cardamum is a production of the Mountains of Malabar, Canara and Coorg, which may be called spontaneous; the only process of cultivation being the burning of the trees, from the ashes of which, wherever they lodge in the crevices of the rock, the Plant springs up. In Malabar, they have been considered, from time immemorial, a Royalty: in Canara, they are the property of the Ryot. The Land on which they are produced pays no Assessment. 2808, of 1832.

Evidence before the Lords, p. 214. The Collection is farmed by the Government to the highest bidder, to whom the Cultivator is compelled to deliver his whole Produce. The market price is from 800 to 1,000 Rupees per Candy of 640 lbs.; for which, the Government directs that the Grower should receive from 550 to 700 Rupees. These intentions the Contractor evades, to a great extent, by putting an enhanced value on the Coin in which he pays the Producer, or by compelling him to take Goods in lieu of Money.

2810, of 1832. Not a hundredth part of the Produce is consumed by the Natives. It is the opinion of Witnesses, that the system checks production; and in Canara, a disposition has been shown to abandon the cultivation.

SAYER AND ABKAREE.

273, of 1832. LORD CORNWALLIS included under the term "Sayer Duties" all irregular collections by Provincial Officers. When the Permanent Settlements were made in Bengal, all these Duties were abolished, and the regular Inland Custom, or Transit Duties, established. Town Duties were afterwards established in the principal Cities and Towns of Bengal.

In the Finance Department, the term Sayer is retained. The Sayer Duties mentioned in the Accounts, as distinct from Abkaree, are probably Town Duties, and Duties at Bazaars and Markets. In Tirhoot, there is a Revenue derived from the Saltpetre, which is properly a Sayer Collection. The Collections from Gyah and other places of Pilgrimage in Bengal are included under the term Sayer. 390, of 1832. In Madras, the Reports of Officers, when speaking of the Transit Duties, call them Sayer Duties. All the Collections from inconsiderable sources, when they are spoken of in the Accounts, are brought under the general term Sayer. In the Bombay Territories, as formerly in Bengal, there were a great variety of Sayer Duties collected; these have been abolished, and fixed Customs Duties substituted.

2126, of 1832. In the Deccan, the Sayer is divided into two branches, the Moturpha and Bullooteh.

The Moturpha is a tax on Professions and Implements. It is collected in the Deccan, with some trouble and some imposition, by the Village Officers.

The Bullooteh is a tax upon the Fees in Kind which the Village Artizans receive from the Cultivators.

In the Deccan also, the Extra Cesses are very numerous, and their number varies in every village. Under the Village System, they are collected by the Pattel, and are paid, part to the Government, part to the Village and District Officers. Under the Ryotwar System, the Cesses formerly paid in Kind are commuted for a Money Tax, which is represented as productive of considerable inconvenience and oppression. It has been suggested that they might be consolidated, and thrown upon the Land.

The term Abkaree is applied specifically to the Duty on Spirituous Liquors and intoxicating Drugs. Under this head also are sometimes included the collections on Pepper, Betel, and the produce of the Arrack and Toddy Taxes. 942, of 1832. The Duty on Spirits in the three Presidencies, and those on the retail sale of Opium and other intoxicating Drugs, are chiefly levied by means of Licences to open Shops. In some instances, 282, of 1832. the Licence stipulates for a daily payment. There is a Still-head Duty on Spirits manufactured in the English fashion, 6 annas, being 6-16ths of a Rupee, per gallon, London proof. These Taxes appear to be collected with less expense, and with less peculation on the part of the Native Collectors, than many others; they cause little complaint.

Lords' Evidence, p. 115. There is no monopoly of Betel; the sale and cultivation are both free; this is represented as a considerable alleviation to the Inhabitants of Malabar of the oppression of the Tobacco Monopoly, Tobacco being generally eaten with Betel.

TOWN DUTIES.

903, of 1832. THE Town Duties were formerly applied to local improvements; they are now merged in the general Revenues of the country. In the Presidency of Madras, Town Duties are levied in the City of Madras alone.

WHEEL TAX.

THE Tax on Hackerys, Carts, Buggys, and Chariots, appears to be confined to Bombay; the Collections are leased to the highest bidder. It is represented, in a letter from a Native of rank, as being very oppressive in amount. In a country where Capital is so scarce, and Implements so rude, a Tax on the Peasants' Carts can scarcely be so low as not to be oppressive, without being at the same time too low to be worth the trouble of collection. Evidence before the Lords, p. 279.

TOBACCO.

THE Tobacco Monopoly is confined to the Provinces of Coimbatoor, Canara, and Malabar; the cultivation being permitted only in the former, the produce is sold at Monopoly prices in the two latter. These districts are easily accessible only by particular routes, or by Sea; which circumstances afford facilities to the collection of a large Revenue on Tobacco which do not exist elsewhere.

The Ryot cultivates under Licence, and is compelled to deliver the whole Produce to Government.

The Monopoly, in the first instance, raised the price to the Consumer to 300 or 400 per cent.; and owing to abuses in the management, often from 700 to 800 per cent. For a Candy of indifferent Tobacco the Natives now pay 205 Rupees, when for the best they formerly paid but 60. The cost of a Candy of Tobacco in Coimbatoor is about 22 Rupees, while the Monopoly price at Palghaut in Malabar, 25 miles distant, is 175 Rupees. In consequence of representations made to Government, the Monopoly Price was reduced, in February 1816, from 228 to 175 Rupees per Candy; but in the same year it was sold at 200 per cent. advance on the Monopoly Price, or 525 Rupees, being more than 800 per cent. upon the selling price to the Consumer before the introduction of the Monopoly. The cause of the advance upon the Monopoly Price, in this instance, does not appear. Lords' Evidence, p. 212. 4768, of 1832.

By the operation of this system, the lower classes are deprived of the legal use of a commodity which, in the moist climate of Malabar, is considered as a necessary of life. The consequences are, that Smugglers, in bodies of 50 or 100, traverse the country, plundering wherever they go, and occasionally overpowering the Police. Instances have occurred of whole villages being burnt by them, when the Ryots had refused to sell their Tobacco. All the Witnesses speak of the great increase of Crime and Fraud which has taken place. Since the introduction of the present Monopoly, the consumption in Malabar, among an increasing Population, has decreased more than 40 per cent. 4768, of 1832.

The Land Tax in Coimbatoor, upon the Lands which yielded this Tobacco, was fixed in 1800 with reference to the unrestricted cultivation and free sale of the commodity. In 1812, the Government prohibited the cultivation, except under Licence, in quantities and at prices fixed by themselves; but no alteration was made in the Land Assessment. Ibid.

In Malabar and Canara the Land Revenue is lighter than in other districts.

Tobacco is extensively cultivated in Guzerat, and in the Northern Provinces generally. 1421, of 1831.

POST OFFICE.

THE Mails are carried by Runners on foot, at the usual rate of four miles, an Extraordinary Express at the rate of five miles an hour. The general state of the Roads in the Interior does not admit of conveyance by carriages or horses, nor would the sudden rise of the Rivers, and the overflowing of the Mountain-torrents, permit the use of them during the Rainy Season. A Horse-post was tried for some time in parts of the Deccan, but was discontinued.

1396, of 1832. The Mail is not at present much used by the Natives. The Government Despatches, which are conveyed free, exceed in bulk all the private communications that are sent by Post.

971, of 1832. Your Committee do not see any room for material improvement of the Post-office system, in the present state of the country. They observe, however, that the Public Servants are allowed to frank without restriction as to weight or number.

STAMPS.

302, of 1832. THE Stamp Tax was established in Bengal in 1797. The Towns of Madras and Bombay, within the jurisdiction of the King's Courts, are exempted.

The Instruments liable to this Duty in Bengal are Contracts, Deeds, Conveyances, Leases, Powers of Attorney, Policies of Insurance, Promissory Notes, Receipts, Bail Bonds, and Legal Proceedings generally. Bills of Exchange under 25 Rupees, and Receipts under 50 Rupees, are alone exempt.

The distribution takes place in the same way as in this country; the use of them is becoming more general, and the Revenue therefrom increasing. The payments between the Ryots and the common Dealer are generally too small to require a Stamp. All Transfers being now required to be made on Stamped Paper, the great Native Capitalists, who pay no other direct Impost, are included under the operation of this Tax.

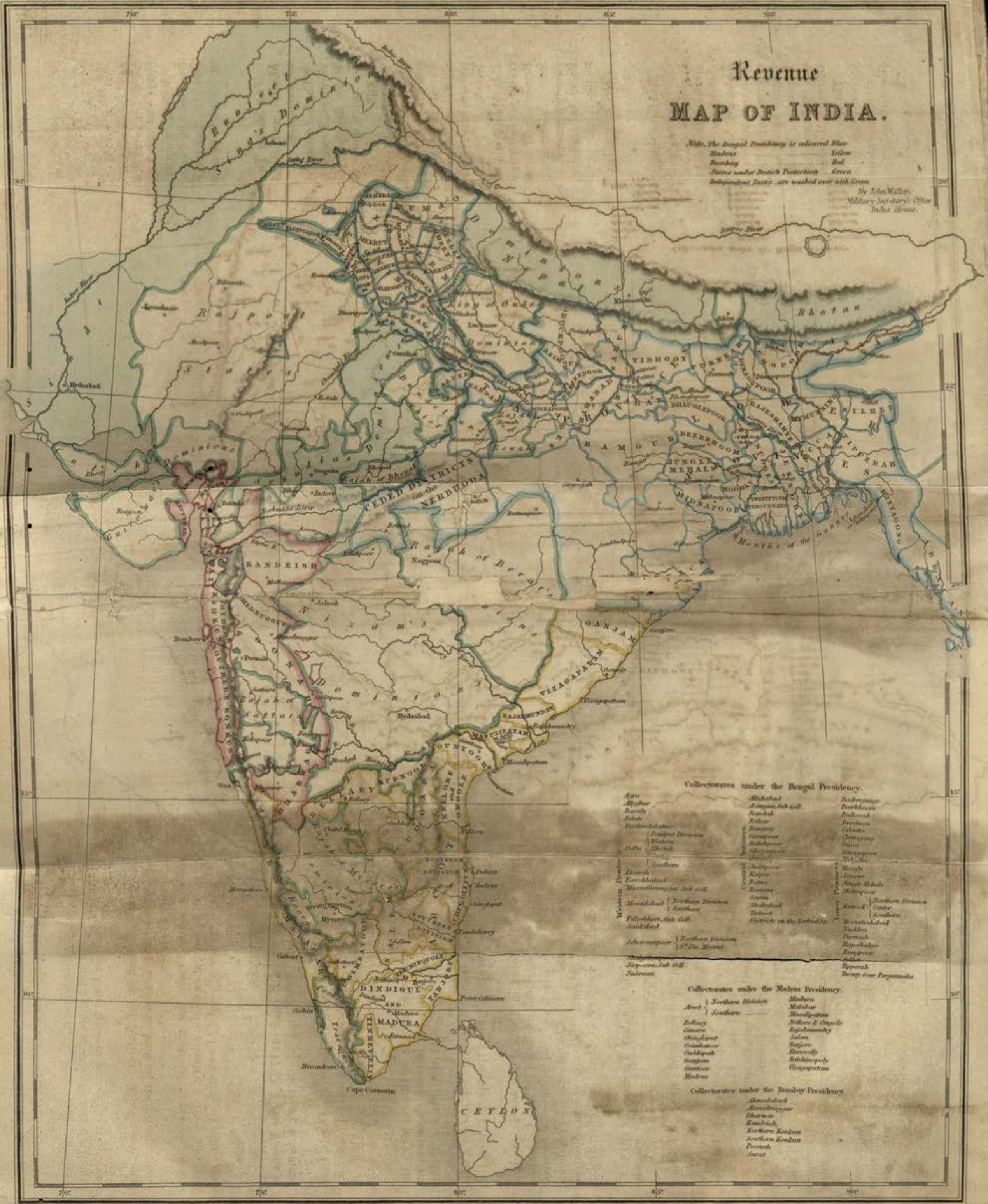
In Madras the Duties were imposed in 1808 chiefly on Legal Proceedings; in 1816 the Duties were extended to Bonds, Bills of Exchange, Receipts, and to Deeds, Leases and Mortgages. The Revenue derived from this source seems to be stationary. The Judges in this Presidency reported generally to Sir Thomas Munro, that the use of Stamped Paper had considerably checked the Forgery of Deeds and other Documents.

The Stamp Tax was established in the Bombay Territory in 1815.

PILGRIM TAXES.

BESIDES the collection of a certain Sum per head upon all Pilgrims resorting, not only to the great Temples, but to many of the smaller Pagodas of celebrity, the Offerings which the Devotees bring with them are also subjected to a Toll, being divided in fixed proportions between the Officiating Priest and the Renter of the Tolls. Fixed Sums are also demanded for permission to perform the various Penances to which the Devotees subject themselves; and no Shops, Booths or Stalls can be erected during these Festivals without paying a Fee for the Licence. No
401, of 1832. Pilgrim Taxes are collected in the Madras Presidency by any Public Regulation, but the Offerings made by Pilgrims at the great Temples are, conformably to ancient usage, applied to the Service of the State, after defraying therefrom the Expenses of the Temple.

The subject of Pilgrim Taxes, and Imposts of a similar character, have excited much interest and attention in this Country, but Your Committee refrain from entering upon the question, as they are informed that it is at this time under the consideration of the Home Authorities.


70°
75°
80°
85°
90°
30°
25°
20°
15°
10°
Rajpoot States
Sinde
Hyderabad
Runjeet Sing's Dominions
Indus River
Sutlej River
Nepaul Dominions
Bhotan
Sanpoo River
King of Oude
Cutch
Guicowar's Dominions
Scindia's Dominions
Rajah of Bhopal
CEDED DISTRICTS on the NERBUDDA
Rajah of Berar
Nagpore
KANDEISH
Bombay
Nizam's Dominions
Hyderabad
POONAH
Rajah of Sattara
DHARWAR
Kistnah River
BELLARY
KURNOOL
CUDDAPAH
NELLORE and ONGOLE
GUNTOOR
MASULIPATAM
RAJAHMUNDRY
VIZAGAPATAM
GANJAM
CHINGLEPUT
Madras
Rajah of Mysore
Mysore
MALABAR
Calicut
COIMBATOOR
SALEM
TRICHINOPOLY
TANJORE
DINDIGUL AND MADURA
TINNEVELLY
Travancore
Cochin
Cape Comorin
Point Calimere
CEYLON
TIRHOOT
PURNEAH
DINAGEPOOR
RUNGPOOR
RAJESHAHYE
MYMUNSING
SYLHET
TIPPERAH
BHAUGULPOOR
BEERBHOOM
JUNGLE MEHALS
MIDNAPOOR
HOOGHLY
CHITTAGONG
Mouths of the Ganges
RAMGUR
SARUN
BAHAR
ALLAHABAD
GORUCKPOOR
MEERUT
Bhurtpore

Revenue

MAP OF INDIA.

Note. The Bengal Presidency is coloured Blue

Madras	*Yellow*
Bombay	*Red*
States under British Protection	*Green*

Independent States are washed over with Green

By John Walker,
Military Secretary's Office
India House.

Collectorates under the Bengal Presidency.

Western Provinces

- *Agra*
- *Allyghur*
- *Bareily*
- *Belah*
- *Boolundshuhur*
- *Delhi*
  - *Paniput Division*
  - *Western*
  - *Rhotuk*
  - [illegible]
  - *Southern*
- *Etawah*
- *Furruckabad*
- *Muzuffurnuggur Sub Coll.*
- *Moradabad*
  - *Northern Division*
  - *Southern*
- *Pillebheet Sub Coll.*
- *Saidabad*
- *Saharunpoor*
  - *Northern Division*
  - *3rd Div. Meerut*
- *Shahjehanpoor*
- *Sirpoora Sub Coll.*
- *Sahewan*

Central Provinces

- *Allahabad*
- *Azimgur Sub Coll.*
- *Bundah*
- *Bahar*
- *Benares*
- *Cawnpoor*
- *Futtehpoor*
- *Ghazeepoor*
- *Goruckpoor*
- *Juanpoor*
- *Kalpee*
- *Patna*
- *Ramgur*
- *Sarun*
- *Shahabad*
- *Tirhoot*
- *Districts on the Nerbudda*

Lower Provinces

- *Backergunge*
- *Beerbhoom*
- *Bulloah*
- *Burdwan*
- *Calcutta*
- *Chittagong*
- *Dacca*
- *Dinagepoor*
- [illegible]
- *Hooghly*
- *Jessore*
- *Jungle Mehals*
- *Midnapoor*
- *Cuttack*
  - *Northern Division*
  - *Centre*
  - *Southern*
- *Moorshedabad*
- *Nuddea*
- *Purneah*
- *Rajeshahye*
- *Rungpoor*
- *Sylhet*
- *Tipperah*
- *Twenty four Pergunnahs*

Collectorates under the Madras Presidency.

- *Arcot*
  - *Northern Division*
  - *Southern*
- *Bellary*
- *Canara*
- *Chingleput*
- *Coimbatoor*
- *Cuddapah*
- *Ganjam*
- *Guntoor*
- *Madras*
- *Madura*
- *Malabar*
- *Masulipatam*
- *Nellore & Ongole*
- *Rajahmundry*
- *Salem*
- *Tanjore*
- *Tinnevelly*
- *Trichinopoly*
- *Vizagapatam*

Collectorates under the Bombay Presidency.

- *Ahmedabad*
- *Ahmednuggur*
- *Dharwar*
- *Kandeish*
- *Northern Konkan*
- *Southern Konkan*
- *Poonah*
- *Surat*

MEMBERS BEFORE WHOM THE FOLLOWING EVIDENCE WAS TAKEN.

Mr. Frankland Lewis.

Mr. Strutt.

Sir Charles Forbes.

Mr. Du Pré Alexander.

Mr. Robert Gordon.

Mr. Warre.

Mr. Hawkins.

Mr. Stuart Wortley.

LIST OF WITNESSES.

Jovis, 9° die Februarii 1832:

Thomas Love Peacock, Esq. - p. 1
John Sullivan, Esq. - - - p. 1

Martis, 14° die Februarii 1832:

Hugh Stark, Esq. - - p. 9

Jovis, 16° die Februarii 1832:

Hugh Stark, Esq. - - - p. 24

Jovis, 23° die Februarii 1832:

Henry St. George Tucker, Esq. - p. 36

Sabbati, 25° die Februarii 1832:

Alexander Reid, Esq. - - - p. 48
Langford Kennedy, Esq. - - p. 55

Lunæ, 27° die Februarii 1832:

Holt Mackenzie, Esq. - - - p. 70

Jovis, 1° die Martii 1832:

Henry St. George Tucker, Esq. - p. 62
Henry William Hodges, Esq. - p. 67

Jovis, 8° die Martii 1832:

Langford Kennedy, Esq. - - p. 84

Martis, 13° die Martii 1832:

Holt Mackenzie, Esq. - - - p. 92
Langford Kennedy, Esq. - - p. 100

Veneris, 16° die Martii 1832:

David Hill, Esq. - - - - p. 104

Martis, 20° die Martii 1832:

Colonel John Munro - - - p. 122
Robert Alexander, Esq. - - p. 129

Jovis, 22° die Martii 1832:

William Butterworth Bayley, Esq. p. 136
Lieutenant-colonel Barnewall - p. 142

Lunæ, 9° die Aprilis 1832:

Henry St. George Tucker, Esq. - p. 148

Martis, 10° die Aprilis 1832:

Lieut.-colonel William Henry Sykes p. 158
William Henry Trant, Esq. - - p. 166

Jovis, 12° die Aprilis 1832:

Lieut.-colonel William Henry Sykes p. 175
Thomas Fortescue, Esq. - - p. 183
William Henry Trant, Esq. - - p. 192

Sabbati, 14° die Aprilis 1832:

Alexander Duncan Campbell, Esq. p. 193

Lunæ, 16° die Aprilis 1832:

The Hon. William Leslie Melville - p. 205
Capt. George Augustus Underwood p. 209

Mercurii, 18° die Aprilis 1832:

Holt Mackenzie, Esq. - - - p. 215

Lunæ, 7° die Maii 1832:

Henry Newnham, Esq. - - p. 229

Jovis, 10° die Maii 1832:

Henry Newnham, Esq. - - - p. 234
Malcolm Lewin, Esq. - - - p. 239

Martis, 22° die Maii 1832:

Lieut.-colonel William Colebrooke - p. 243

Lunæ, 25° die Junii 1832:

Captain John Shepherd - - p. 249
Sir Charles Forbes - - - p. 253

Jovis, 28° die Junii 1832:

Holt Mackenzie, Esq. - - p. 255
James Mill, Esq. - - - p. 263

Mercurii, 18° die Julii 1832:

Thomas Bracken, Esq. - - p. 269

Mercurii, 25° die Julii 1832:

Thomas Bracken, Esq. - - - p. 270

Mercurii, 1° die Augustii 1832:

Thomas Bracken, Esq. - - - p. 271

MINUTES OF EVIDENCE.

Jovis, 9° *die Februarii,* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

III.
REVENUE.

Thos. Love Peacock, Esq.

9 February 1832.

Thomas Love Peacock, Esq. called in; and Examined.

1. WHAT situation do you hold in the India House?—I am called Senior Assistant Examiner.

2. What is it your duty to examine?—The revenue despatches received from Bengal, Madras, and Bombay.

3. Do you know any thing of any paper in preparation, which has for its object to facilitate the inquiry into the revenue system of administration at the different presidencies?—Yes; I had some conversation with the officers of the Board of Control, and with Mr. Hyde Villiers, on the subject; they gave me a paper containing a great many heads, which they requested might be made out in detail. This would have been in substance to bring down the history of the revenue department from 1810 to the present time, in all its branches, embracing the most important facts, the principal differences of opinion, and a judgment both on the facts and on the opinions. I was asked whether I could prepare it; I said I could if I had time to do so, but that I could not consider myself as relieved from the common duties of the revenue department unless I received an order from the Court of Directors to do it: which order I have not received, and therefore I have not considered myself at liberty to apply myself to that paper.

4. In point of fact, no such paper has been prepared?—No.

5. Can you at all assist the Committee in finding out those documents which you have reason to believe would enable them to ascertain the different points required to be pointed out in that paper?—Yes.

6. Where are they to be found?—They are all to be found in the records of the East India House; a great many have been printed.

7. Do you mean printed for the use of the House of Commons?—Yes.

8. In what documents?—In the Appendix to the Minutes of Evidence; there are also four volumes of papers called the Revenue and Judicial Selections, which contain a great number of important papers printed by order of the Directors for the use of the Court of Proprietors.

John Sullivan, Esq. called in; and Examined.

John Sullivan, Esq.

9. YOU were for some time resident in the province of Madras?—In the province of Coimbatoor, under the presidency of Madras.

10. How long were you there?—I was 22 years in India, and nearly 15 in the province of Coimbatoor.

11. How long is it since you returned?—About 18 months.

12. With regard to the different modes of settlement, which in your opinion is the best that has been adopted or suggested?—I consider the ryotwar settlement to be the best; it is the only permanent settlement of the land revenue, all the others are fluctuating assessments.

13. Have there not been various modifications of the ryotwar system?—The most important were suggested by Sir Thomas Munro in 1807. The ryotwar was the old system under the native governments, upon which we have improved.

14. With a view to the perfect arrangement of the ryotwar system, is not an actual survey and valuation necessary?—It is necessary. When a landlord in this country wishes to ascertain the value of his estate, he makes a survey of it.

John Sullivan, Esq.

9 February 1832.

15. Will not that occupy much time?—It is very soon done, if there are proper instruments selected.

16. Can the natives be trusted to ascertain the quantities?—Yes, they can be trusted. Europeans are perfectly incompetent to such a work; the natives are always employed in it.

17. Have they any personal interests that at all interfere with the faithful execution of such a trust?—Not if proper persons are selected. There is a system of checks which prevents any great abuse in the assessment; one part of a district checks another, one village checks another, each village takes care that it is not over, or its neighbour under, assessed; it is done with great accuracy; the assessment of Coimbatoor came under my revision for 15 years, and I was much surprised at the accuracy with which it had been done.

18. Has it not been recommended that a permanent rent should be attached to the land, not variable of the year to year?—The great principle of the ryotwar system is a permanent assessment of the land-tax.

19. What, in your view, would happen, supposing the cultivation of any more valuable plant was introduced, by which the value of the land was very materially increased, after the amount of rent had been fixed; would it create a system of sub-tenancy, or would in every case the ryot holding of the government be compelled to occupy the land?—The ryot is perfectly free either to occupy the land himself or to let it, he is completely the owner of the land; he has all the rights of the landlord in this country. The assessment is fixed: propositions have been made that there should be a war-tax and a peace-tax, the ryot paying less in time of peace; but that has never been carried into effect.

20. Do you think that if the share to be borne by the ryot was considerably increased, the effect of that would be to improve the condition of the actual ryot, or to excite in him the disposition to find a sub-tenant and to live upon a moderate profit rent?—The character of the people must be looked to: agriculture is their occupation, and in almost every instance the proprietor of land is its cultivator. When property breaks up it is equally divided among the sons, so that landed property throughout India, under the operation of Hindoo institutions, is found to be divided amongst a great many holders. There is nothing in the regulation or institution which prevents his letting the lands, there is no restriction upon him. There are a number of Brahmins and some of other castes who do not cultivate; they let to tenants, and they are themselves answerable to the government for the rent, or the in-tenants pay it.

21. Seeing that a fixed rental, and that a moderate one, which you state this to be, has a tendency materially to improve the condition of the ryot, and that, on the other hand, a subdivision of property amongst children has a tendency to diminish their wealth, what do you think has been the effect; looking at the counteracting effect of those two causes, has the condition of the ryot improved or otherwise?—Most materially, in the province with which I was connected. All the information that I could obtain led me to think so: the proof of it was the outlay of capital for the improvement of the land, and the quantity of land which was brought under artificial irrigation by the ryots themselves.

22. Do you mean that when the irrigation has extended to lands not previously irrigated, the tax is increased?—The lands classed as irrigated always pay a higher rate of tax.

23. If artificial irrigation is extended to other lands, do they pass to the higher class?—Yes; but the tax upon the irrigated lands bears a lower proportion to the produce than the tax upon lands not irrigated; it is more profitable to the ryot.

24. In what way is the distribution of water among the different land proprietors regulated?—It differs in different districts: my answers refer principally to wells, which are all private property; where lands are watered from tanks, there are specific regulations for the distribution of the water.

25. Do they manage that matter for themselves?—Yes, they manage those matters for themselves, according to ancient usage.

26. It is for the benefit of the ryot that he shall hold directly of the government, and communicate with the government agent?—It is: the evil of other systems is, that it removes the ryot from all communication with the government agent I can state a striking instance of the dislike which the ryots entertain to intermediate agents: the principal native officer on my establishment was rewarded for his services by a grant of revenue; the revenue had before been most punctually paid, but upon the grant to this man the people stopped payment; he came to me and

requested

John Sullivan, Esq. 9 February 1832.

requested my assistance towards realizing his dues; I spoke to the people, when they complained to me of the disgrace and hardship to which they had been subjected in being deprived of their right to pay their revenue direct to the government officer.

27. Do they suffer their payments to run much in arrear?—They were most punctual in Coimbatoor: in a revenue of 23 lacs of rupees, the balance at the end of the year was not more than 4,000 or 5,000.

28. Do you not consider that a revenue of that sort requires a person of very great experience at its head?—No doubt it does, to put it into operation.

29. The principle of the ryotwar system is that you should assess each individual portion of land by a rent?—Not only each individual portion of land, but every field, every acre, bears a fixed rate.

30. Is there no difficulty resulting from [illegible] of lands in the tranfer of property?—Not the least: a man who wishes to [illegible] his property under the ryotwar system carries it into the market, and if a question is put as to the amount of the government tax upon it, he is able to answer it by a reference to the public register: where the revenue is fixed on the village, it is only in the aggregate, so that if a man wants to sell a particular field he cannot state the exact amount of the government demand upon it; he is obliged to come to the collector to get a fresh assessment of that component part.

31. You said that the reserved rent is about one fifth; is that the amount which the Company seek to obtain?—In Coimbatoor it has decreased to that porportion.

32. When you say that, you mean that in assessing it amounted to about one third; that was taken as the principle?—That was the average; the government rent was supposed to absorb about one third of the gross produce when I first went to Coimbatoor.

33. Are there any considerable tracts of unoccupied land over which the population is likely to extend, and which are likely to produce revenue to the Company?—Very large tracts.

34. Does the population increase fast enough to make it probable that the people will soon occupy them?—It will take a long time to occupy them. There is a column of figures in a paper which I printed on the ryotwar system, which shows the increase of the revenue in Coimbatoor from year to year.

35. By this statement it appears that in 1816 the population of the province of Coimbatoor was 563,695, and in 1828 it was 870,866?—That increase arose in part from children under five years of age being included.

36. Have you any doubt that the population continues to increase as rapidly as it has done heretofore?—No; it increased rather in a greater proportion.

37. Has confidence in the present system increased?—Considerably.

38. Has that improvement produced any change in the habits of the people?—None in their habits.

39. Any in their clothing?—No material change; the wealthier ryots are better clothed.

40. Do you entertain the opinion that the revenue of the Madras provinces is on the increase or the decrease?—I think there has been no material increase; and when the government again received the lands back, at the expiration of the leases, the country was found in a very deteriorated state.

41. What proportion of the country remains now under village lease?—I think none now.

42. You do not entertain the opinion that the land revenue of Madras is likely materially to increase in any time which can be named?—Under the ryotwar system I think it will very materially increase, under a moderate assessment, but it will depend entirely upon the rate of assessment; if the assessment is too high there will be no increase.

43. Has anything been done by government to put an end to the zemindary settlement, to purchase up the zemindary rights?—Orders were sent out in 1813 or 1814 to that effect, and a considerable portion of territory has in consequence fallen under the ryotwar system.

44. What is the population of the Northern Sircars?—I should think very little short of four or five millions of people.

45. You state that under the ryotwar system you conceive there will be a great increase of revenue; in what manner is that to be, the rent being fixed?—Through the increase of cultivation and the increase of irrigation.

John Sullivan, Esq.
9 February 1832.

46. You said that there had been a proposition for altering the settlement according to peace or war; does that power in fact exist?—No; the proposition was to lower the present rent, and to put it on again in time of war.

47. In the permanent settlement there is this difficulty, that the expenses must be increased, not only by the actual expenses of war, but by interest on loans?—Certainly.

48. What other sources would remain available in India, supposing such expenses as those occurred, to meet which the land-tax and other resources were insufficient?—I do not think any source can be looked at but that of land; it appears to me the most unobjectionable.

49. Supposing all India were placed under the permanent settlement of land-tax, in what manner could such [redacted]e met?—The ryotwar system provides for a participation by govern waste lands as they are brought under cultivation; the assessment waste lands is taken into account; they are not paid until the land comes into cultivation, but that is a great source of revenue to look to; the cultivation increased in Coimbatoor from 1,345,000 to 1,957,000, and the revenue from 2,011,000 to 2,189,000.

50. Do you think it would be a long time before the people could be brought to any fresh mode of taxation?—They are extremely impatient of any new taxation.

51. If you fixed a revenue on the land at a certain amount, and that were introduced all over India, setting aside the mode of assessment, would not that create the very difficulty in case of any unforeseen expense?—Yes, certainly.

52. Particularly in a country like India, where the population appears from its habits to submit reluctantly to increased taxation?—Yes; in doing so you cut off your principal resource in case of emergencies.

53. Then your opinion would be rather against the principle of permanent settlement?—Of a permanent settlement which gave up the right of government to participate in the benefit of increased cultivation.

54. You think that the great improvement is that it leaves to government the benefit of the improved cultivation?—Yes.

55. Supposing any alteration in the value of money to take place, there would be no power of raising an additional assessment on land?—There would not.

56. Is there any other mode of getting rid of the remains of the zemindary system but by purchasing up their lands?—The only other way is to reduce the demand upon the zemindars, on condition that the demands on the cultivators shall be reduced in the same proportion: the government are so bound to the zemindars that they cannot do it without their consent.

57. Would it be possible that the government should undertake to pay the zemindars their share, and claim the whole from the ryots, so as to set the zemindars practically aside?—That would be a breach of faith.

58. Do you imagine that if a mutual agreement of that kind was to take place, the government would be able to protect the ryots against the zemindars?—Unquestionably; then they would fix the rent of every individual landholder.

59. There is a feeling in the Indian government that when the ryotwar system is introduced it cannot be violated?—Undoubtedly.

60. If that feeling prevails with the same force on the part of the ryot, would he feel it a breach of faith on the part of government?—Decidedly; where that system is in operation, the ryot has a document which shows the name and the nature of his holding, and the rent affixed, beyond which he cannot be made to pay.

61. Are you of opinion that if the ryotwar system were introduced on a low assessment, it would have an effect in increasing the customs and excise?—Certainly, its effect is to increase the produce and increase capital; and with capital, trade naturally grows and consumption increases.

62. Have you any acquaintance with the other sources of revenue in Madras?—The three great branches of revenue beside the land-tax, are the salt, the customs and the excise, and a revenue also from the monopoly of tobacco in some provinces, and also the stamps.

63. Does sayer include anything except the transit of goods from one province to another?—That is the principal item, there are also town duties included in it.

64. What effect, in your opinion, would be produced on the revenues of the province of Madras if Europeans were permitted to settle in them and hold lands?—The effect upon the revenue would be beneficial in proportion as they introduced

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John Sullivan, Esq. 9 February 1832.

skill and machinery, capital, and various kinds of produce not grown, superior kinds of coffee and sugar, &c.

65. Have they the privilege of leasing land in the Madras presidency?—I do not think they have, unless it has been accorded within the last year.

66. What would be the probable effect on the natives; would it be injurious or otherwise?—I think, if the natives were entrusted with a great share in the administration of their own affairs, the lease of lands by Europeans would be attended with great benefit: strong regulations would be necessary for the protection of natives from persons of bad character: in proportion as the natives are admitted to a share in the administration of their own country, they become independent, and are disposed to resist all encroachments on their rights.

67. In what way would it be possible to raise natives to such a station?—To give them those situations now held by Europeans.

68. To what situations do you allude?—I think almost every situation under the civil administration of the government; preserving to Europeans the power of control.

69. How far do you think the native population in that presidency is in a state fitting it for employment in the higher stations of the country?—I think them eminently qualified; all the business of the country is in fact done now by natives.

70. But all in subordinate situations?—Yes, we occupy the high stations; receive the emoluments and the credit; but no European could carry on the business of his office without the assistance of a native.

71. Were they to be trusted without a very close superintendence?—Not now, perhaps; but that is because we give them no motive to make them honest; if they had been treated as we have been treated, I have no doubt they would have been found equally trustworthy.

72. Where are the means to be found of giving them those emoluments?—They must, in a great degree, occupy the posts which are now filled by Europeans.

73. Would there be any difficulty in establishing and enforcing such regulations as would prevent Europeans who settled in Madras, from oppressing the natives? —I think there would be no difficulty in framing regulations.

74. Would there be any difficulty in enforcing them?—It would be indispensably necessary that the local magistrate should have effectual means of enforcing the authority of the law upon European settlers.

75. Would it not be very much the interest of any European settled in those provinces for commercial purposes, to cultivate the good feeling of the natives?—Decidedly so; I have found that persons in different places who were employed in commercial pursuits lived on much more familiar terms with the natives than public functionaries.

76. In connection with the idea of Europeans settling in the country, to what courts should they be amenable in case of any offences being committed; to the same courts as the natives, or in all cases would you bring them up to the presidency?—To the local courts; that would be a *sine qua non*. There must be justice on the spot, or there will be no justice at all.

77. Would an European taken before a court in which, according to your supposition, a native might preside, be exposed to the possibility of great injustice from the circumstance of his not understanding the language, and his being to be tried by persons of different habits, manners and associations from himself?—I think there are those impressions on the mind of natives with regard to Europeans that would prevent an European from suffering injustice, although tried by a native; but I am not so sure that a native would always find the same justice at the hands of an European.

78. Has the rate of wages risen much under the ryotwar settlement?—I took great pains to collect information upon that subject, and the result very much surprised me; I could not discover that the nominal rate of wages had in the smallest degree increased. It appears to be in Coimbatoor the same as it has been for centuries back. I found, however, that although the nominal rate of wages had not increased, yet by loans made to their labourers, for marriages and other purposes, the landowners really paid more for labour than they used to do.

79. Is there any record, either among the native princes or any others, of any change in the standard of currency; are they in the habit of playing tricks with the currency?—About seven or eight years back a great adulteration was discovered in the coinage of the giddar-rupee; a great proportion of it was found to have been bored and filled up with lead: the whole of that circulation was subjected to the action of fire, in order that the quantity of alloy might be detected.

80. Have any of the governments debased their currency or changed their standard?—

John Sullivan, Esq.

9 February 1832.

standard?—Native governments have done so, but not to any great extent; they are generally scrupulous in that respect, but there have been exceptions.

81. In the list of items of revenue, one appears to be Mint; is there an extensive coinage carried on at Madras?—A very extensive coinage at Madras; it is confined to Madras for that presidency.

82. How does the profit arise?—It is by seignorage. With respect to the question that was asked me as to the practicability of opening fresh sources of revenue, I would observe, that in Madras, and in Bengal too, I believe taxation is extremely unequal; there are a large class of persons who are entirely exempt from direct taxation, I mean the large capitalists: the meanest labourer in the Madras territories pays a certain proportion of his earnings as an income tax; but the capitalist who derives an income of 30,000*l.* or 40,000*l.* from trade, pays no direct tax.

83. Does not he pay duties?—He pays the town duties; but those are repaid to him by the consumer. This subject was forced upon my attention about two years before I left Coimbatoor, by some very extensive robberies from the capitalists there; one man lost 40,000 rupees: the police were engaged for several weeks in recovering it, which at last they did; and it appeared to me that was the proper time for bringing those persons within the reach of taxation; that they should pay something direct for the protection they received.

84. How is the income-tax, to which you refer, assessed?—It is a capitation tax; it is a tax on arts and professions, varying according to the nature of the trade.

85. The capitalists are native shroffs?—Yes, shroffs and merchants.

86. They pay stamp duties?—Yes.

87. The only way of meeting the case of those persons would be by making the principle of land-tax more extensive?—That would not reach them, because they have no land.

88. Can you impose a tax on interest on money?—A new tax is a very delicate thing in India; the people pay readily what they have been used to pay, but serious resistance has frequently been opposed to the imposition of fresh taxes.

89. You have stated to the Committee that arrangements were made for supplying different districts with water; be good enough to state whether the invention by which water can be obtained by boring, which has been lately practised in this country, has been tried in India?—In one of the last reports I wrote before I left India, I recommended that such an apparatus should be introduced there by government, as I considered that very advantageous results would follow from its introduction.

90. You are decided in your opinion of the preference of the ryotwar system, as it respects both the people and the government?—I think it is the only system by which justice can be done the people.

91. Do you consider it essential to the settlement of Europeans in country districts that they should give security at the presidency for their good conduct?—It might be advisable to require them in certain cases to do so; but the most essential thing would be that justice should be administered upon the spot, and that the local magistrate should have ample means of compelling Europeans, if necessary, to abide by his decision.

92. The native cultivation, even in those products they now cultivate, has undergone great improvement, has it not?—Yes.

93. Their method of cultivation is such as would be materially improved by European skill, is it not?—There is a great deal of their cultivation very well performed, the land well prepared and well manured.

94. One of the great advantages which has been looked to from the introduction of Europeans, is the improvement in the method of cultivation; do you doubt that that would take place?—I have no doubt that products not now grown would gradually be introduced, and that their cultivation would be eventually improved.

95. In the event of European settlers being permitted in any part of the country, would the taking securities from them at the presidency, for their good conduct in the part of the country in which they might become resident, tend to prevent any of the differences which might take place between them and the ryots?—I think it certainly would have that effect.

96. You think that it would strengthen the power of the magistrate in the country district?—Certainly.

97. Is the system of advances to the ryots very general?—It prevails all over India; it prevails less under the ryotwar system than under any other system, because

John Sullivan, Esq.
9 February 1832.

cause they have more capital; it is very trifling in the district I am most acquainted with.

98. Under the zemindary settlement the government looks to the zemindar for a fixed payment, and does not take any cognizance of the transactions between the zemindar and the ryot?—None whatever.

99. Supposing the case of the government knowing that the number of ryots under a certain zemindar were assessed too highly, and were subject to extortion, and that the government wished to relieve them, has it any means of so doing?—No means whatever.

100. Supposing the government were disposed to say to a zemindar, we will abate your rents upon condition that you make some abatement to your ryots; do you think that by consent of the two parties, such an arrangement could be brought to work well?—It depends very much upon the terms which the zemindar now has; if the zemindar now pays a much lower assessment than he ought to pay, he stands in such an advantageous position that he would not come into any arrangement that should have for its object the diminution of demand upon his ryots. There are two opinions held with respect to the rights of zemindars: one is, that the government, in giving them the right of property in the soil, did not deprive the ryots of any pre-existing rights; the other is, that in giving that right of property, all those rights in fact ceased, and the zemindar was at liberty to extract as much rent as he could from the ryot, who in fact had become his tenant.

101. Which of those has generally been held by the courts?—There has been a great difference of opinion among the courts; the usual opinion is that I last stated, that the ryot is the mere tenant of the zemindar, and he may do as he pleases.

102. Has it not been found in many cases that the ryots are uniformly unable to protect themselves against the zemindars?—Completely so.

103. Supposing the government were about to settle a certain district of country not now cultivated, with a certain population, in which case would the government extract the most revenue, in the first instance; by settling it under the ryotwar establishment or the zemindary establishment?—It would depend entirely upon the amount of the government demand upon the land; the ryotwar system has always been found more productive in revenue than the other systems.

104. Taking, in the one case, the average assessment of the ryotwar system, in the other case the average amount of the zemindary system, already established?—The largest amount of revenue would always be drawn uuder the ryotwar system; it has always been found by experience that the departure from the ryotwar settlement has invariably been attended with pernicious consequences to the revenue; the payments have been less in amount, and always less punctual.

105. With respect to the suggestion of expediency of adopting a security to be given by Europeans settling in the country, if that was to be carried into effect to any extent, would it not be a considerable bar to the settlement of Europeans in the country?—I am inclined to think that it would; and I think if the hands of the local magistrate were sufficiently strengthened, that would not be necessary.

106. Might it be possible to adopt it with respect to persons who undertook as capitalists to conduct establishments or enter on the cultivation of any plant, without extending to superintendents and overseers, and so on?—It might be; but I should not think that a matter of any very great importance.

107. The Carnatic is under the ryotwar settlement, is it not?—Yes, the provinces of Arcot are under the ryotwar settlement.

108. And the Ceded and Conquered Provinces under the Madras territory?—Yes.

109. In Bengal, where the zemindary settlement prevails, the charge of collection of the land revenue is stated to be about 6 and three tenths, or nearly 4 tenths, per cent.; in the Carnatic it is, in the year 1827–28, 17 and three tenths per cent.; and in the ceded and conquered provinces, 15 per cent.?—It depends upon the items included in the account; in some provinces items are included, and in others excluded. It is impossible to make a calculation unless you know the items of charge. Under the ryotwar system there is a very heavy expenditure for advances for cultivation, and advances for irrigation; as these are recovered, they are struck out of the account.

110. Do you suppose that a correct representation of the proportions of the expense of collection?—I should think not. Ryotwar is certainly more expensive, for there are more agents employed, but not to that extent. It depends on the salaries of the European collectors: sometimes the Bengal collectors have larger salaries than

John Sullivan, Esq.
9 February 1832.

than the collectors at Madras; sometimes a collector has two or three agents; sometimes he has none. The zemindary system does not require anything like the establishment that is kept up for ryotwar.

111. Do you suppose that the advantage of the ryotwar system is counterbalanced by the increased charges of collection?—Certainly not. In Coimbatoor there was a very large addition made to the establishment, in consequence of the appointment of subordinate collectors; but in five years afterwards the charges of collection were considerably smaller than they had been before that.

112. Do you know whether in the provinces with which you were acquainted under the Madras presidency, there is any mineral wealth; whether there are mines capable of being worked?—There are; in Coimbatoor there was a mine of aqua marina, which was worked for some time.

113. You suppose that the wealth of those provinces might be increased?—Yes. Immediately below Coimbatoor gold of a very fine standard is obtained from the washings in the river; and there is every reason for believing that rich mines must exist in the neighbourhood.

114. Is it not supposed there is considerable wealth of the same description in Malabar?—Yes, in Malabar, which adjoins Coimbatoor: the gold mines are situated in the Wynard division of that province. There are iron mines also in Coimbatoor; and these, I conceive, would be of great national importance.

115. With respect to the transit duties, they are very unequally imposed, are they not?—Not generally unequal; there is a 5 per cent. duty, and an 8 per cent. town or consumption duty.

116. Is the double duty you have spoken of a 5 per cent.?—It was a 5 per cent. duty on the difference of the tariff in Malabar and Coimbatoor; it was peculiar to those two provinces, and was I have no doubt originally an oversight.

117. In what spots is this collected generally?—At different custom-houses throughout the country.

118. Is it a very great imposition?—No, I have not heard any complaint of it; it is rented.

119. Do you think any great improvement might be introduced into it?—No, I think not, except in respect of the collection of the double duties; that is a positive grievance.

120. How may officers are there engaged in the collection of that duty between Coimbatoor and Madras?—There is a host of them.

121. Do you pay 8 per cent. in addition to 5 per cent.?—Yes; I do not think there is a drawback, I think that it is an additional 8 per cent.

122. If it is exported there is a drawback?—Yes.

123. On what articles is it principally charged?—On almost every article.

124. Did this exist under the native government?—Yes; there was a much more vexatious duty under the native government, the duty was paid at almost every custom-house; there is a great improvement in that respect.

125. Do the subordinate officers employed in collecting this revenue make any charge for themselves?—The transit duties for Madras are all farmed, the rate being fixed.

126. Are there any references which you can give the Committee to documents connected with the ryotwar and other systems?—I beg to direct the attention of the Committee to the minutes of Lord Hastings, Sir E. Colebroke, Mr. Dowdeswell, Mr. Stuart and Mr. Adam, on the effects of the permanent settlement, which are to be found in the selection of East India papers from the records of the East India House, vol. i. 154, and the following pages; and a minute of the Madras board of revenue, on the relative merits of the village and ryotwar systems of revenue management, in 1823; the latter document, which is very important, is not printed.

Martis, 14° *die Februarii*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,

IN THE CHAIR.

Hugh Stark, Esq. called in; and Examined.

III.
REVENUE.
Hugh Stark, Esq.
14 February 1832.

127. YOU are Chief of the Revenue Department in the India Board?—Yes.

128. Will you be so good as to state to the Committe shortly what constitute the main sources of revenue in India?—The land revenue has always been considered as the principal source, but of late years the revenue in Bengal from salt has greatly increased. The Company have, in a despatch, which I believe is in the Appendix, considered that a million and a half might be the average of duty from it, although I consider that as extremely high, but I should say about 1,400,000 might be reckoned upon.

129. Will you give a view of the sources from which the revenue is derived?—The land revenue is the principal source throughout all India; in Bengal, the next source is the salt.

130. Of what nature is that revenue?—It is a close monopoly, both of manufacture and of sale.

131. Is the manufacture conducted under the superintendence of the Company's officers?—Precisely so; it is managed by agents appointed by the Government.

132. Next to that, what is the principal source of revenue?—We might reckon either opium or customs; I suppose about 50 lac of customs, and I should think the average value from opium about 80 lac of rupees.

133. In addition to the sources you have enumerated, are there other minor sources?—The other sources are the stamp duties, the abkarree or excise duties, town duties, pilgrim taxes, and tolls on rivers and canals.

134. Do you include the sayer under the head of the customs?—No; the sayer collections were abolished by regulation; what are now termed town duties and bazaar collections generally appear in the revenue accounts under the name sayer.

135. Those do not include any transit?—No.

136. Do the transit duties constitute another separate source?—The transit duty was substituted by Lord Cornwallis for all the native sayer duties; the sayer duties, before 1793, consisted of collections upon almost every article of produce, and were frequent in the course of their transit through the country; he abrogated those collections, and established regular government duties, charging specific amounts of duty on the articles enumerated in the tariff.

137. Will you state the nature of those different sources: with respect to the land revenue, will you be so good as to point out to the Committee what are the different species of settlement of the land revenue at present existing under the presidency of Bengal, beginning with the permanent settlement?—In the Bengal provinces the zemindary system is the prevailing one; in fact I should say it was universal. The system established by Lord Cornwallis has been copied by all his successors.

138. Will you be so good as to point out the provinces in which that system prevails?—I have a list of them here; the provinces described in the regulations of 1793 are Bengal, Behar, and part of Orissa; these are all permanently settled, and consist now of 28 districts.

139. What parts of Orissa were not subject to the permanent settlement?—Cuttack, which has been divided into two districts, principally for the better management of the salt manufacture.

140. Has the permanent settlement been extended over any provinces since that period?—None since 1795.

141. At present therefore these are the districts to which the permanent settlement is still confined?—Entirely so.

142. Will you describe to the Committee the different other descriptions of settlements that exist in Bengal?—They are engagements for defined amounts of revenue with zemindars, either of districts or of villages, for a period generally of five years.

Hugh Stark, Esq.

14 February 1832.

143. Is that the universal period?—For the last 20 or 25 years they have been renewed quinquennial settlements. In all cases where the original zemindars refused to engage, revenue officers entered into engagements with what were termed revenue farmers; these were for five, seven, or ten years, as the circumstances of the case required; but when those expired, the general practice has been to offer to the original zemindars, or the parties entitled to engage, the management of the lands, as the contractors for the public revenue.

144. Are there assessments within the presidency made annually?—Not by government in Bengal; the zemindars make their arrangements with the local proprietors annually.

145. The description then of settlement generally prevailing, without the limits of the permanent settlement, is a settlement confided to the zemindar or village officer, for five years?—The engagements are renewed quinquennially. I may explain upon this point that, under the provisions of regulation 7, of 1822, the government, after the revenue authorities have revised the tenure in each village, are now allowed to extend those settlements to a long period, but the government officers have hitherto made but small progress in revising these settlements in detail.

146. Are those recent instructions within these three years?—Four or five years, I should think.

147. Will you just shortly state the provinces which are subject to that species of settlement?—They are known by the terms Ceded and Conquered Provinces, viz.: the provinces ceded by the king of Oude in 1802; the provinces conquered during the war with the Mahrattas in 1804, and in Bundlecund, which was ceded by the Peishwah in 1802 or 1803.

148. What are the circumstances of the district of Benares with respect to the land revenue?—I perceive that there has been a great mistake on that point; it has been stated that it has increased: an alteration took place in the arrangement of the territory placed under the control of the board of revenue in the central provinces, by which an unsettled district, that is to say, a district under temporary settlements, named Azeemghur, assessed with about 10 lacs of rupees, was added to the Benares district, which was at the same time (1819 or 1820) divided into three collectorates; one portion of Azeemghur went to the collectorate of Juanpoor, and the other portion to Ghazeepore; Benares itself became a comparatively small district.

149. Can you mention the districts in which there has been a settlement made by the zemindar, and those in which there has been a settlement made by village officers?—The Bengal officers, in the correspondence, always speak of the engaging zemindars, or the persons who represent the village community, as the proprietors; it is impossible to discover any distinction unless you find it out by a dispute. It appears to me that a collector in Bengal never looks beyond the terms of the regulations, which only specify the zemindars as proprietors; and much of the evil that has been produced in destroying the rights of hereditary tenantry has arisen from that circumstance.

150. Then in those cases, he is the ostensible farmer of the revenue to government?—He is declared to be the proprietor; but wherever there are hereditary cultivators, he is the engaging zemindar for the people occupying the lands, whose names do not appear upon the government rent-roll.

151. That is universally the ostensible form of assessment?—Entirely so. I believe it was stated in a report made by the members of the special commission appointed under regulation 1 of 1821, that the shareholders in certain zemindary lands alleged to have been illegally sold for arrears of revenue, entered into negociations with the parties who were in possession of the zemindary tenure, and promised to support their claims provided they would give them pottahs or deeds assuring them of their rights in their particular fields. This was represented to the government as a serious evil, which prevented the commissioners from obtaining evidence as to the claims of the parties who had been illegally dispossessed, and to give them redress. The commissioners recommended that all parties who might enter into such negociations should be declared disqualified. The government refused very properly to entertain that proposal, and issued orders that the commissioners should investigate, along with the claim to be recorded the engaging proprietor, the right of each individual to be the holder of the various fields which he might claim to be his inheritance in the village or zemindary lands. The commissioners represented that as they were a court, and could not proceed to the zemindary to make a local investigation, it was a business they could ill perform; that it could only be done by a person who might proceed through the country and

Hugh Stark, Esq.

14 February 1832.

have full power to do it upon the spot; in fact to effect what is called in Madras a detailed ryotwary or individual settlement.

152. Does there exist any where under the Bengal presidency a detailed ryotwary settlement?—Yes, there has been an instance of it in Booglepoor; it was effected by Mr. Ward, who was deputed to that district to repress the encroachments of zemindars on lands to which they had no just claim; and I believe the reports represent Mr. Ward's arrangements as affording great satisfaction to the people, and to have been attended in several instances with complete success.

153. In what year was that settlement carried into effect?—The report, I think, from Mr. Ward, was dated some time in 1827 or 1828.

154. The district of Booglepoor is the only instance of such a settlement under the presidency of Bengal?—In the permanently settled districts. In the Delhi districts, the revenue officers have proceeded to make individual settlements; Mr. Cavendish and Mr. Campbell were employed on that duty.

155. Did they make a complete survey of the Delhi district?—As far as the survey had been made, it appears to have been carefully performed.

156. The settlement had not been completed?—No; they had made considerable progress; I forget the number of acres they annually surveyed, but it was a very considerable amount.

157. Can you deliver to the Committee a list of the several collectorates under the presidency of Bengal?—The returns showing the provinces permanently settled, as well as those under temporary settlement, contain the names of the districts.

158. Have instructions been sent from the Directors to purchase, as opportunity offered, a part of the zemindaries, which were originally included in the permanent settlement, with a view to place them upon that which is called the ryotwar system, in Madras?—Such instructions have been sent out, and they have been replied to by the government; the date of the letter is 26 June 1828.

159. Is it fixed permanently?—The disposition of the authorities in this country is against any permanent arrangement; because if you make a permanent arrangement, by requiring too much, it is of all things the least permanent in the world; if you make an arrangement to enable the cultivator to improve his lands, and then assess the lands at fair jumma, the assessment may in time become a tax, and not the whole rent, which in India can seldom be satisfactorily ascertained.

160. Has any such arrangement been actually carried into effect?—A number of estates have fallen to the government. I can give an instance of the nature of the permanent settlement when it does fall. The government reported in 1827 the purchase of four estates in the permanently settled provinces of Bengal, which were assessed with a jumma of rupees 26,668, for four rupees. Now it is quite clear that those lands must have been entirely mismanaged, and have become of no value: there is no explanation afforded; it is merely mentioned to account for the small amount of the sale price obtained for zemindary lands sold for the recovery of arrears of revenue.

161. Does there exist under the Bengal presidency any settlement precisely of the nature of the ryotwar settlement in the presidency of Madras?—The Bengal government have recognised the advantage of such arrangements, but they cannot successfully introduce them with their existing agency; that I am quite prepared to say. It would be a great improvement, certainly, when a zemindary is acquired by purchase, for the government to settle with the individual cultivator, and to appoint either a zemindar to manage that property, subject to severe penalties in case of his taking more from the people than they had agreed to pay, or to appoint a government officer for that duty, who would be liable to be punished in case of misbehaviour. But when you consider the extent of the Bengal collectorates, and that the collector is constantly employed at his fixed station, it is not to be expected that an estate situated perhaps on the extreme side of his district, and occupied by a numerous tenantry, which may be acquired by purchase, another on the opposite side, and others in various directions, can be annually visited by the collector: he is necessarily confined to his office every day, receiving petitions, passing orders, trying suits, and receiving the revenue which is sent in to him by the zemindars, or enforcing its payment. It appears to me to be likely that the persons deputed to manage these acquired estates will soon find themselves beyond the reach of any control, and they will commit just the same abuses as those which were experienced when we had lands managed by what are termed khas officers, that is, government revenue officers, having 10 or 15 rupees a month. The native officer cannot live upon his allowances, and of course he either exacts money from the people, or combines with them to defraud the government, and they divide the spoil between them.

162. According

Hugh Stark, Esq.

14 February 1832.

162. According to your opinion, have the estates which have been managed by government improved or deteriorated in value?—In Bengal, estates which have been managed by government have hitherto always deteriorated in value.

163. If a person was appointed, would not the tenth afford a sufficient means for paying a responsible and sufficient officer?—More than sufficient, if the estate was sufficiently large to require the services of a separate officer.

164. The difficulty arises from the collector not being able to give sufficient attention?—Probably he never sees the property.

165. It would be necessary that there should be a proper superintendent, with sufficient pay to induce him to perform the duty well?—Precisely so.

166. Would not the tenth allowed to the zemindar be sufficient?—More than sufficient.

167. Is not the evil you have pointed out capable of a remedy?—It is capable of a remedy in that way; but if the estate was a large one the allowance of 10 per cent. would be more than sufficient; if it were a small estate it might not be sufficient.

168. According to the average size of the districts, would it not be possible to take away the surplus from the large estates and put it upon the small, so that upon the average the 10 per cent. might be sufficient for the collectors?—If you formed it into a fund, certainly; but it would be still necessary to fix the allowance according to the extent of the charge.

169. Do you suppose it would be practicable to carry such an arrangement into effect; for the government to receive the share allotted to the zemindar, form it into a fund, and thereby to appoint persons to govern?—I have no doubt it would: you must first begin the settlement by making large advances to the people; you must re-create the village institutions, which have been destroyed by the mismanagement of the zemindars.

170. If such an arrangement were completed, do you think it would be advisable to introduce the ryotwary system?—I would say to a revenue officer, Go into a zemindary which may be under a good system of management, and you will find the zemindar governing the villages through the agency of the village institutions, encouraging the ryots to improve their land. If a revenue officer were to follow the same course he could not err; but the great defect of the permanent settlement has been, that it has induced the collector to look merely at the rules laid down for the recovery of the revenue, and seldom to consider the effects which his proceedings for its recovery might have on the situation of the people; I never saw any report of a collector in a permanently settled district where any interests not minutely described in the Regulations are considered of the slightest importance.

171. Your answer is presuming upon the good conduct of the zemindar?—Of course. I have seen a paper, written I believe by Sir Charles Metcalfe, which accurately describes the nature of private property in land assessed with the government tax: he was passing through the country with one of the natives employed in managing a large district, who, pointing to a particular village, observed, "If a revolution should arise, and I should lose my employment under the government, there is my own village which I have purchased from its former owners, and to it I should retire and manage its affairs." He distinguished between his official rights and his private rights; but I have never been able to recover that paper.

172. Will you be so good as to describe to the Committee what is the machinery placed in the hand of the collector for the purpose of securing the revenue collection?—I cannot better explain it than in this way: the revenues are payable by instalments at certain periods of the year; I think that in the Bengal provinces there are about six instalments, in which the revenue is payable in various proportions. When the time has elapsed for the payment of one of those instalments, the collector regularly advertises the lands of the zemindar who may be in arrear; and should he not before the period fixed for the sale pay in his arrear, the collector reports to the board of revenue, and receives an order to proceed to the actual sale. Generally speaking, the threat of sale procures payment of the revenue. It had struck the Court of Directors as very extraordinary, that almost in every year more than the whole amount permanently assessed was annually advertised for sale; but when it is considered that the lands of defaulters in one district may be six times advertised, the number of defaulters to those who regularly pay their revenue may be small.

173. You confine these observations to the permanent settlement?—Yes; but in

Hugh Stark, Esq.
14 February 1832

in the permanently settled provinces the outstanding arrear is from 300,000*l.* to 400,000*l.* every year, which closes with April. The arrears are generally recovered in the succeeding six months, with interest.

174. What is the amount of revenue received from the lands permanently settled?—It amounts to 3 crore and 13 or 15 lac, as near as I can remember.

175. Confining yourself to the permanently settled districts, will you state what is the establishment of a collector?—The establishment of a collector in the permanently settled districts consists of what are called the Cutcherry omlah, that is, the establishment necessary for conducting the business of the collectorate at the collector's fixed station.

176. Of what does that consist?—I have had a list prepared. I selected the collectorate of Tipperah as a fair sample of a large permanently settled district. There is a small establishment, consisting of three officers, for conducting the English correspondence and the English accounts; these are either natives or half castes: the monthly salary allowed to these officers amounts to 115 rupees. The omlah or native establishment consists of two sheristadars, who are the native chief officers: the head native sheristadar receives monthly, 70 rupees, or about 7*l.*; the assistant sheristadar receives only 25 rupees, or about 2*l.* 10*s.* There are two record-keepers, who receive each a salary of 30 rupees a month; a treasurer, who receives 40 rupees; a Persian moonshee or secretary, who receives 50 rupees. These officers have the aid of about 19 or 20 accountants and writers of various descriptions, receiving from 15 to 7 rupees a month.

177. How many Europeans are there generally?—Usually, in a permanently settled district, there is only one European officer, the collector; sometimes they get an assistant, but very seldom in Bengal.

178. How do those officers arrange the duty which they have to perform; what are the different portions of duty assigned to each of those officers?—The duty of the sheristadar is to control the whole departments of receipt and disbursement: there is a separate establishment for the treasury; the treasurer is generally in the receipt of 30 or 40 rupees a month, and it has been found that the persons who obtain that office are generally native bankers, who expect to gain some advantage from the command of the public money.

179. What balance does he keep in his hands?—The law requires that the money should be kept in the treasury, and that he shall keep no balance in his hands; but it would appear, from a number of defaults which have occurred of late years, that in practice the treasurer always retains a large balance, from which he derives a profit, contrary to the regulations.

180. In the collection of the revenue does not the collector himself remain at the head office?—It is the practice for him to do so, unless any important matter should draw him from the head station.

181. How is the collectorate divided?—It is divided into pergunnahs, which were formerly under the charge of tehsildars, or native collectors; but the tehsildars were all reduced in 1808. I believe that orders were sent from this country, while Mr. Tierney was President of the Board of Control, to reduce every unnecessary expense, owing to the pressure on the Indian finances occasioned by the Mahratta war. Those orders were carried into complete effect, so far as regards the tehsildary establishments in Bengal, and it was expected that the zemindars would be obliged to proceed personally to the head station, and communicate with the collector personally, and by that means it was hoped that the zemindars would be relieved from the impositions to which any favours they might require from the local officers exposed them. But it appears that a new description of abuse has sprung up which was not contemplated by the government; namely, that those zemindars do not or cannot proceed six or seven times in each year to the collector's fixed station, and they have therefore been in the habit of remitting their revenue by native bankers, vakeels or attornies, at the head station; those agents have frequently withheld payment of the money remitted to them, and thereby occasioned the sale of the zemindar's lands for a default. Instances have frequently occurred when the agents, through their connections or dependents, have become themselves the purchasers, and ruined the parties who confided in them. The evil cannot be remedied but by judicial proceeding, which would probably not be terminated for several years.

182. Can you inform the Committee what has been saved by the reduction of the tehsildars?—They have been gradually reduced in Bengal; they were on much lower allowances than the same description of officers receive in the upper provinces. I think

Hugh Stark, Esq.
14 February 1832.

I think that the reductions altogether, from 1803 to 1808, cannot have been abov 10,000 rupees a month.

183. With respect to those districts which are not included in the permanently settled districts, what are the differences in the system of collection?—The districts in the provinces not permanently settled are managed by a collector, who frequently has one or more European assistant collectors. The native establishment at the collector's principal station is similar to that of a collector in a permanently settled district. The pergunnahs, or subdivisions of the district, are placed under the charge of tehsildars, who have each an establishment of officers to assist them in collecting the revenues from the parties who have engaged to pay them; the tehsildars remit their collections to the collector's treasury. The advantage of this arrangement is, that if the tehsildar is a good officer, the collector is immediately informed of every occurrence which is likely to affect the prosperity of the country, or its tranquillity. In a permanently settled country the collectors seldom know anything of a feud in joint estates, of which there are a great many in the Behar districts, until there is an arrear of revenue, and then the law of sale immediately produces other evils which are greatly to be deprecated.

184. In the districts to which you last alluded is the chief collector in the habit of remaining at the central office?—He proceeds through his district on all important occasions, and in that case he will leave his assistant at the principal station; he would only employ his assistant when his own presence was necessary at the fixed station, but that is a point on which the collector would exercise his own discretion.

185. Does the scheme which you have just detailed prevail generally throughout the upper districts of Bengal?—Generally so. There is now a new arrangement; government have abolished all the boards of revenue, excepting the board at Calcutta; the board in the Western Provinces has been abolished, and the board in the Central Provinces. Commissioners of revenue and circuit, who have each of them two or three collectorates under their charge, control the collectors and discharge all the duties that were before confided to the several boards of revenue, but there is reason to fear that the revenue commissioners have too much business on their hands, that they are unable to carry on the affairs with sufficient dispatch.

186. What number of natives have you generally employed under an average collectorate in those provinces?—I have selected one of the divisions of Bundlecund; it is a large district, and it appears that there are ten native collectors or tehsildars employed under the collector of Bundlecund, who have each of them an establishment of native officers who receive from 30 to 10 rupees a month; the native collector receives 150 rupees. Besides the cutcherry establishment, each tehsildar has from 40 to 50 peons employed under him, for guarding the treasure and serving notices on defaulters.

187. What is the usual character of those collectors; do they perform their office honestly?—Where the European officers are careful in selecting fit persons the tehsildars are very valuable public functionaries; many instances annually occur in which rewards are given to them for good behaviour, indeed few of the tehsildars now are found undeserving of these honorary rewards.

188. Is it found that they are competent and honest servants upon the whole?—Upon the whole they are a valuable class of officers, and the practice of bestowing rewards has the advantage of bringing their conduct immediately under the notice of government.

189. Do you conceive that the collection of revenue might be improved by a greater number of natives being employed in the service?—No doubt it would facilitate the collection of revenue very much. In the districts not under permanent settlement, the natives employed under the collector appear to be active revenue officers, for, generally speaking, the arrears, if there is no failure of the crops, are very inconsiderable in those districts.

190. Will you give the Committee, if you have the means of knowing, what is the average amount of revenue under the presidency of Bengal, distinguishing the districts under the permanent settlement from the districts not under the permanent settlement, and whether it has increased or decreased much within the last charter? —For many years past it has been difficult to ascertain the actual amount of the revenue derived from the districts, in consequence of mixing up the revenues of districts permanently settled with those of districts temporarily settled; but since the country has been placed under the management of the Calcutta board, the government have again separated those territories. It appears that the jumma or demand of

Hugh Stark, Esq.

14 February 1832.

of all the districts permanently settled, in 1828–29, was rupees 3,28,45,100; upon the 30th of April 1829 there was outstanding upon that demand an arrear of about 35,00,000 rupees.

191. Are you aware whether, within the last charter, the land revenue in those settled provinces has fluctuated in its collection?—The recourse to sales for the recovery of revenue has decreased of late years.

192. To what cause is that to be ascribed?—It is principally to be ascribed to the strong desire expressed by the authorities at home not to have recourse to that mode of recovery but in extreme cases.

193. Do you conceive that the land revenue has fluctuated much in its collection in the last charter?—In the districts permanently settled it ought not to fluctuate; before the end of the year it is either all collected or the land sold for its discharge, and which by the present plan may come into the possession of government. I have given an instance of four mehals being purchased by government for four rupees; of course all the arrear due upon those lands was lost; but I cannot state how much the government lost, as it is not explained in the correspondence.

194. Do you think that the collection has improved itself within the last short period, or that the revenue is now more easily or worse collected than it has been?—There is no appearance of its being worse collected, certainly.

195. What is the case with respect to the other districts under the Bengal presidency?—The provinces not permanently settled, including Delhi, were assessed in the year 1828–29, jumma, of rupees 3,38,52,827.

196. Have you any thing to remark upon the course of the revenue for the last few years, as to whether it has been improving, or whether it has been receding and falling off, speaking generally, without stating the actual sums?—In the districts permanently settled, there can be no increase of revenue in those estates which were included in the arrangements of 1793; but there were a great number of estates then held upon quit-rents, which have lapsed to government on failure of heirs, and also lands that were held without good titles: since the permanent settlement the increase arising from those two causes appears to be about 13 lacs of rupees. In the districts under temporary settlements, the revenue necessarily fluctuates with the state of the seasons, because if a zemindar who has contracted to pay a certain amount is prevented from collecting his rents, it is of no use selling the estate; government must grant the requisite remissions: unless the default is occasioned by improper conduct on the part of the zemindary manager, the government in all cases grant the requisite remissions; but there is upon an average of years a very exact realization of the amount agreed for. I believe that the loss upon all those engagements does not amount to more than 2 or 2 ½ per cent.

197. Is it the general result, that the revenue in those districts, taken at an average, has remained pretty much at the same point?—Government now look for an increase of revenue from extended cultivation, rather than by requiring from the lands occupied and cultivated a heavy revenue. The government have greatly limited their demands upon portions of country since the year 1808, when it was intended to conclude permanent zemindary settlements in the Ceded and Conquered Provinces; but the revenue has greatly increased since that time, from the extension of cultivation.

198. If, subsequently to permanent settlement, jungle or waste lands should be brought into cultivation, would that land be taxed?—It depends upon whether it was included within the boundary of the district permanently settled; if it was not included, of course the government have a right to tax it: there have been many disputes upon it. I cannot give a better notion of the opinions of zemindars upon that, than by saying that many of the zemindars, whose lands border upon sunderbuns, claimed the sea as their boundary when it was 60 or 70 miles off. The government resisted those claims; but in cases where the zemindar was allowed to include the improved waste within his boundary at a fixed rate of half a rupee per begah, the right of the cultivators to hold the lands at a fixed rate was at the same time secured to them. The zemindar as proprietor can only demand from them one quarter rupee in excess of the government jumma; so that the original clearer of the land holds it subject to a fixed rent of three quarters of a rupee, and if it yields him a profit of 100 or 150 per cent. that is his profit.

199. Is it not the case that there is hardly any land without an owner?—The zemindars are very sweeping in their claims. If their estates bounded upon a forest, and they had encroached upon that forest, it still remained their boundary,

and

Hugh Stark, Esq.

14 February 1832.

and those zemindars frequently asserted their claim to the forest itself; those were of course resisted by the government.

200. Will you inform the Committee in what part of Bengal the operation of the salt monopoly is carried on?—I think that it extends only to the districts permanently settled.

201. Is not the manufacture principally about the mouth of the Ganges?—It is manufactured in Cuttack and the mouths of the Ganges principally.

202. Will you state the mode of manufacture?—There are six manufacturing agencies, which employ a vast number of people, who contract to make the salt.

203. What is the establishment at those agencies?—It depends entirely upon the extent of agency; for instance, the whole district of Cuttack was once one district, now it consists of two, north and south.

204. Is each agency attended by an European salt agent?—Yes; an officer of the Company.

205. What officers has he under him?—He has generally the aid of one or two uncovenanted officers, and sometimes an assistant in the service.

206. What officers are there under them?—They have a regular establishment of native officers, which I am not able to enumerate from memory.

207. Can you inform the Committee what the total amount of population employed in those agencies may be?—It is impossible to say.

208. Is it large?—Immensely large.

209. Can you say to about what extent it is?—I cannot: the salt agents, however, represent that the natives who are employed in the manufacture of salt are also cultivators; and the season of manufacture being at one period of the year, and the season of cultivation at a different period, the molungees, who are generally cultivators, are probably employed during the whole year. There are generally three men engaged in working each kallery; that is a place for preparing the brine, a place for boiling the brine when prepared, and completing the operation.

210. Does the Company's chief officer enter into contracts with those natives for the manufacture of the salt?—Entirely so.

211. When the salt is delivered, how is it disposed of?—It is carried to the government warehouses in the districts, and when the salt is sold at Calcutta the purchaser purchases the salt to be delivered to him at any agency he may think proper.

212. What is the present amount of the salt monopoly in Bengal?—It has increased very considerably of late years, but I should say that it would be safe to reckon upon an average receipt of about 1,400,000 *l.*

213. Has it not considerably fallen within the last two or three years?—There had been a large rise in the price of salt, and it subsequently fell, but I do not think that the government have got less than 1,400,000 *l.* a year from this source.

214. Do you conceive that the course of the revenue has been to rise within the last few years?—Since the regulation establishing the superintendent of salt chokies, the salt police have been established upon a better footing: smuggling has decreased, and the revenue has gradually improved.

215. Is the labour of those molungees perfectly free?—It is understood to be perfectly so.

216. Is no coercion used?—It has been represented by witnesses that coercion is used, but I find that the same sort of coercion is used by free merchants; it is the coercion which would be used in this country to oblige men to fulfil their engagements. The government have tried the experiment whether salt might not be manufactured at the same cost by individuals; Mr. Kydd, I think, tried it, and it entirely failed.

217. In point of fact, in Cuttack, is not the manufacture of salt a difficult manufacture; is it not done by washing the earth?—Yes, in some parts; that description of salt is not boiled.

218. And further down, is it not less difficult?—It is there called cultivation, because it is so easy; it grows almost naturally.

219. What is the comparative merit of those two salts?—That can only be judged of by individuals who have seen each; the value of unboiled salt has increased within the last few years.

220. Has the condition of the ryots generally improved since 1793?—The evidence upon that point is very conflicting; I believe, in referring to the evidence of Ramohun Roy, it will appear that they are in a much worse condition than they were in 1793 generally. The evidence, I think, is decisive upon that point, that the

Hugh Stark, Esq.

14 February 1832.

the condition of the cultivators is much worse; in fact, the power of taxing the people was confided to the zemindars.

221. Does it appear that the government have taken very little cognizance of what the zemindars have done?—Certainly, the government have taken no cognizance whatever; I can give an instance of a trial respecting the right of a middleman in Burdwan; I met with it in the report of Mr. Princep, who was deputed to inquire into the tenure that had been created illegally by Rajah Burdwan subsequently to 1802, and which had produced great inconvenience, because one set of judges upset the tenure and the other supported it; and the government passed a regulation, in 1819, confirming the tenures. Mr. Princep was deputed by the government, and in six weeks he obtained the information to enable the government to frame the regulation; of course he could not have gone into any detail in completing the inquiry in so short a time. He stated the results of suits between the middlemen and the ryots, in one or two cases, and it appeared that one of the middlemen had tried a case where the ryots had disputed his right to re-assess the lands; they claimed the right to hold them at the pergunnah and village rates. The case was tried by a native judge denominated sudder aumeen, who decided in favour of the ryot, and fixed the amount of the pergunnah rates. The middleman or putnedar appealed to the registrar of the court, who sent a native surveyor to measure the fields. On the report of this man, the registrar reversed the decision of the sudder aumeen, and the dispute ended in a decision which added more than 100 per cent. to the taxes of those unfortunate ryots.

222. Is this rajah whom you have named in point of fact a zemindar?—He is; he holds lands for which he pays the government a jumma of 30 lacs of rupees a year, and he has introduced a settlement within his lands, by which the cultivators are three or four degrees removed from the zemindar. The rajah created putnedars; these in their turn divided their tenures into durputnees, and these latter into sepitnees, each class reserving a profit; all the profits of these middlemen are squeezed out of the unfortunate cultivators.

223. If the rights and privileges of the ryots, as they existed in the year 1793, had been maintained, would it have been possible to create such a sub-tenancy as you have described?—Not without actual rebellion in the country, because those people would have resisted; if government had defined the land-tax, and issued pottahs to every man, specifying the extent of his lands and the amount of the tax, the lands would have acquired value which they do not now possess.

224. Have you any means of knowing what those intermediate holders are; do they reside upon lands or in towns?—I have no means of knowing; but it may be inferred that the man who first takes the lands and divides them into durputnee tenures, finds it inconvenient to collect in detail, and may be supposed to reside at a distance from the tenantry. It may be presumed that the middleman who comes into contact with the ryots and collects the land rent, is alone resident.

225. The Committee have been informed, that at the original settlement in 1793, it was regulated that the value of one-half the gross produce of the land should be reserved to the government, and the other half reserved to the ryot, a portion of one-tenth only for the zemindar; if that distribution was correctly made at the time of the original settlement taking place, in what way can so large an increase of value have arisen as should have enabled those intermediate holders to grow up?—I am of opinion that the calculations that the Committee have received of the divisions of crops, as between the government and the cultivators before 1793, are mere estimates. There was never, I believe, in Bengal, any actual division of crops between the ryots and government; but the supposed quantity belonging to government was thrown into money, and that was the assessment upon the village. The cultivators were decidedly interested in keeping the government share as low as they possibly could, and if the village officer and the cultivators succeeded in deceiving the European and native collectors employed in settling the revenue, the money payment would not amount probably to a third of the produce. In some districts of the Madras territories, where they realize the revenue very much in that way still, by what is termed an aumany division of the crops, the complaint of the collectors is that they are deceived by their native officers, who combine with the ryots in deceiving the government. Of course, if a ryot gains 20 per cent. by bribing the aumany officers, he may reserve a clear gain of 15 per cent to himself.

226. Is it your opinion that those were very much undervalued?—Yes.

227. And that the amount reserved to the zemindar was never so much as it ought

Hugh Stark, Esq.

14 February 1832.

ought to have been?—It could not have amounted to half the crop as a general rate.

228. With reference to the comparative state of the population, as to their well being now and at former periods, are you aware that the abkarree duties have increased?—I am perfectly aware of it; but there has been a great improvement in the agency employed.

229. Do you draw any inference from the increase of those duties with respect to the condition of the people?—I should say that the increase of those would show the increase of immorality in the people, as receipts from the excise on spirits in this country is never largely increased without a similar evil.

230. Will you be so good as to tell the Committee in what parts of the presidency of Bengal the opium monopoly has been established?—The opium monopoly exists all over British India.

231. Where is the opium grown?—The opium is grown in the Behar and Benares provinces principally.

232. What is the system under which that cultivation is adopted?—The opium agents are aided by the collectors of districts, who are termed deputy opium collectors; they enter into arrangements with the cultivators for specific portions of the poppy collection: the Company pay the cultivators 3½ rupees for poppy juice per seer, which weighs rather less than 2 lbs. A discussion arose as to the consistency of that juice, and Mr. Fleming proposed a plan by which the difficulty might be removed, and it appears to have answered very well. Of late years I have seen no complaints on the part of the cultivators, and the cultivation has been very largely extended, with a view of competing in eastern markets with the opium of Malwa and Turkey.

233. Has the cultivation conducted by the natives all the advantages of that made by the Company's officers?—It is so, if the question relates to Malwa.

234. After the opium has been made, is it delivered into the Company's warehouses?—It is delivered in a crude state; when all the opium is delivered in, the accounts are regularly adjusted.

235. Is that monopoly at present a well enforced monopoly?—I believe it is very effectual; there may be some smuggling, but it is merely for the supply of the neighbouring districts. The Hindoos use little opium.

236. Has it not been affected of late years by the cultivation of opium in other parts of India?—The Company have relaxed in the price of the opium: their object now is to sell at a low price, to enable the merchants who purchase the opium at the Calcutta sales to compete with the merchants who procure their supplies from Malwa and Turkey for the China markets.

237. Is that a change which has taken place within the last few years?—Yes.

238. What is the amount of the opium revenue?—It is very difficult to state the precise amount. When the government reported the result of their arrangements in Malwa, it appeared, from the revenue despatches and statements sent home, that a profit had been realized of about six or seven lacs of rupees: in revising the Malwa opium accounts in the finance department at the India House, instead of six or seven lacs, it appeared to be probable that the profit exceeded 50 lacs. There was a great deal of confusion in the first years of the opium contracts in Malwa, owing to the inexperience of the Bombay agents. The Bengal agents wound up the concerns, which had been very badly managed by the Bombay agents.

239. Does the price of opium which is of the same quality vary much from time to time in China?—The prices in one year fell very considerably; I think it was 1827.

240. Owing to what circumstance?—From a large importation of opium from Malwa and other quarters. The quantity of capital employed in China, in purchasing 4,628 chests in the year 1821–22, amounted to 8,314,600 Spanish dollars; in 1827 there were 7,430 chests imported and sold for 7,352,150 Spanish dollars.

241. Do you think that the China market would take a larger supply of opium than that now sent?—It has done so, and the supply is still increasing.

242. Do you conceive that the value of that monopoly has been latterly increasing to the Company as a source of revenue?—The finance committee reckoned that the government might derive from that source about 1,000,000 *l.* a year.

243. What was the usual revenue derived from it before the monopoly was infringed

Hugh Stark, Esq.
14 February 1832.

infringed by the native cultivation?—I think it averaged from 70 to 90 lacs of rupees; but it has always fluctuated.

244. Has not the quantity of opium imported into China from Turkey increased since the cessation of the war?—I do not think that the quantity from Turkey has increased so much; because the supply of Malwa has been enormous. I think that in one year the smuggled opium from Malwa into Demaun amounted to between 9,000 and 10,000 chests.

245. Is the growth of opium in Malwa constantly increasing every year?—It has increased very much since the pacification of Central India.

246. Is there any limit to the growth of opium in those districts?—Mr. Swinton, I think, has estimated, that when opium is under 40 rupees a punsaree, weighing 10 lbs. the cultivation of the poppy must decrease.

247. What is the lowest sum at which it can be grown in the Bengal presidencies?—About 18 rupees for the same quantity that costs 40 or 45 rupees in Malwa; I speak of the price allowed to the cultivators in Behar and Benares, which may average from 17 to 18 rupees for 10 lbs. of opium juice.

248. According to the information that you have obtained, can opium be cultivated more cheaply, and with greater advantage, in Bengal than in any other part of the East, taking into consideration both quantity and quality?—The Bengal government have never attempted to produce opium with reference to its medical qualities, but entirely with a view of meeting the taste of the Chinese.

249. The question refers to the cost of production?—The cost of production is much smaller in Bengal.

250. Supposing that the government in Bengal were to find the means of obtaining the full rent of all land under the growth of opium, by which the ryot should be left only in possession of the cost of production, calculated as low as if land was in rice, or in any other commodity, and supposing that the government could possess itself, in the shape of rent, of all the remainder of the product of the growth, if it was possible for them to collect the whole of that great surplus, and to permit opium to be grown freely by every body who wished to grow it, in any part of their territories, and to permit a free export of it, would they, if it was possible to realize that state of things, obtain a greater sum than by their present monopoly?—It would be necessary for the government, in that case, to break through the permanent settlement; because, upon all the lands permanently settled they have limited the government revenue. I have considered this subject merely with reference to the introduction of an excise tax on the plan adopted in this country with respect to hops.

251. Could it be got in the nature of rent?—No, that I think would be very difficult under existing circumstances.

252. The whole of the opium collected under the presidency of Bengal is entirely for exportation. Supposing the trade was thrown open completely, and the Company were to put a large amount of export duty on the article, do you think it would equal the amount of revenue that the Company now derive from it?—It is the practice of the governments in Central India to levy their tax upon opium in that way; they also levy small transit duties, but the great proportion of the revenue is levied upon the land.

253. Will you give the Committee rather a more detailed explanation of the course in Malwa pursued by the petty princes?—It would be difficult to state from memory. The cultivators in Central India pay a direct land-tax, probably three or four times the rent that the ryot now pays for his poppy lands in Bengal. The cultivators incur all the risk of cultivation and pay the government that high rent. The native government, I believe, allows the cultivator to collect the poppy produce and to deliver it to the merchants, who prepare the opium for the foreign markets. When the manufactured opium passes into another territory, I believe it is the practice of the State from which it is exported to levy a transit duty in addition to the land-tax.

254. If there was a similar system in Bengal, how do you think it would affect it?—If the government of British India could exercise the same despotic authority, they might secure a considerable revenue from opium, but if individuals are allowed to engage in the cultivation of the poppy on their own account, it would be difficult to enforce the restrictions which would be necessary to secure the revenue.

255. According to the course that we have pursued in the East, that is, taking from the ryot the produce of the land, leaving him only the cost of production, what difficulty is there?—You might do it by extending the principle that already exists, certainly,

Hugh Stark, Esq.

14 February 1832.

certainly, because, under the opium regulations, the cultivator is entitled to hold his lands at a fixed price; being still employed in cultivating opium, the zemindar's claim would also remain stationary; therefore, if the cultivators or other proprietors chose to run the risk of engaging to pay to government, in the form of an additional land-tax, a compensation for the revenue now derived from the monopoly, a revenue might be secured to government in the manner proposed.

256. Is there not another possible course of treating the cultivation of opium, as the cultivation of hops is treated in this country, and assessing an excise duty upon it?—The poppy lands are under the superintendence of government officers, who send in to the agents periodical reports of the probable produce, as a check upon the cultivators, and to ensure the delivery of the whole produce to government.

257. Does the government receive it?—The local officers receive the opium juice from day to day; it is generally collected by the women and children. There is an incision made in the plant, and the juice which exudes is collected every morning by the women and children. This employment for the families of the poppy cultivators is a considerable advantage to them.

258. Does not that advantage belong to the nature of the crop?—Certainly.

259. Is not the payment to the cultivator according to the quantity?—Yes.

260. Has it not been increased?—It has been increased from time to time to induce the cultivator to extend his cultivation.

261. Is there not a great premium upon the cultivator to vitiate the opium in some way, in order to produce rather quantity than quality?—It no doubt has been the case, but the simple test introduced by Mr. Fleming enables the agents to detect abuses; they can easily ascertain when any foreign matter has been mixed with the opium, but if it is vegetable substance, they cannot tell what it is.

262. If the Company did not interfere with the crop, and sell it, would not the quantity be left to the cultivator, and would not the quality be better?—I question that, because we seldom find that the cultivators bring their articles to market on their own account. That has been one of the great difficulties in the culture of indigo; the cultivators have never generally been in a situation to bring their article to market on their own account.

263. If the government in this case ceased to be the merchant, another merchant must come in, and would not that merchant look after his own interests, and after the quality of his opium?—He would have his factories, and employ his gomastahs, just as the Company now do; those gomastahs would not be under better control than the Company's officers now are. The merchant might have the advantage of better agency in the manufacturing station than the government have.

264. Would not the competition be useful?—It is probable that better opium would be manufactured, if the manufacturers understood their business; but with respect to the cultivators, I question whether the change of system would secure to them all the advantages which they now enjoy.

265. Do you know anything of the regulations by which a duty is collected upon opium by native princes?—I do not; I do not believe it is done by any fixed regulation of the government, the demand upon the ryots is fixed annually.

266. Is it fixed according to the quantity of the crop before it is planted, or while the crop is growing?—I am not aware of that; I have never seen any detailed explanation of the transaction; I think it is upon the land; it requires a very superior soil to produce opium in perfection.

267. Do you suppose that the native princes charge a higher rate upon the land?—Certainly higher; that is the inducement to them to encourage the growth of the poppy plant.

268. Will you be so good as to state to the Committee whether the trade is conducted in such a way as to make an export custom duty practicable upon opium?—It would depend upon many circumstances; we have had no experience of such a commerce in the Bengal territory. The experiment is now making in the Malwa produce, which is allowed to be exported through Bombay, on payment of a custom duty.

269. Is there much opium consumed within the British provinces of India?—It is understood that very little is consumed in Bengal by the natives.

270. Is there a disposition in the people to consume it, or is there an objection to the high price?—If there was desire for the drug, the high price would not repress it, as the smugglers supply opium very cheaply.

271. Is there supposed to be much consumpton of opium within the British

territories of India?—I cannot give any distinct answer to that question, but I have always understood that the Hindoos consume very little opium, and in fact that they generally use it only as a medicine.

272. Are there any means of knowing whether they would increase their use of it?—None that I know of.

273. Will you be so good as to explain to the Committee the nature of the sayer duties in the residencies of Bengal?—The term sayer is very often used without meaning anything more than that it is a duty; what Lord Cornwallis meant by sayer duties, was the irregular collections by provincial officers; when the permanent settlements were made, all sayer duties were abolished, and carefully excluded from the revenue. Since the abolition of the sayer duties, the regular inland custom duties have been established. The amount of these collections are fully stated in regulation 15, of 1825; town duties were afterwards established under regulation 10, of 1810, in the principal cities and towns in the presidency of Bengal.

274. Is there not a portion of the revenue latterly included under the head of sayer?—In the finance departments the term is retained; the sayer duties mentioned in the accounts as distinct from abkarree, are probably town duties, and duties at bazaars and markets. In Tirhoot there is a revenue derived from the saltpetre, that is properly a sayer collection; in the other districts the duty was understood to have been transferred to the zemindars, but in Tirhoot it was expressly reserved by government, who continue to collect it from the saltpetre manufacturers.

275. Is that in the nature of an excise?—The government claim a share in the produce, I believe a quarter, and that is valued in money; in the other districts, where the right was not reserved, the zemindars no doubt levy it from the manufacturers.

276. Can you give the Committee any detailed explanation of the collection from the saltpetre produce?—The sayer collected from salt by the zemindars in Tirhoot, and various other districts favourable to its formation, was fully investigated in 1819. It was ascertained that in Tirhoot alone had the government reserved this right; but the inquiries produced some benefit to the manufacturers, called nooneahs, who, it was found, instead of being required to pay a sayer duty either in kind or in money, were forced to work for the zemindars in other employments than the manufacture of saltpetre, which they only manufactured when the zemindars permitted them to do so. It is now understood that the zemindars perceive the advantage of allowing the nooneahs to manufacture saltpetre, as the sayer collections more than repay them for the misapplied labour of the nooneahs.

277. With respect to those duties which you have mentioned under the name of sayer, levied from bazaars and other sources of that description, are they in the nature of licences, or how are they levied?—I am not certain whether it is for permission to occupy a station in the market, or upon the goods sold; I have never seen any detail of the collections.

278. Have you anything particular to remark upon the amount of the sayer, whether it has been increasing or decreasing?—Unless I had the finance statements before me, I could not tell whether they included town duties; but I think that those collections, as well as the duties levied at bazaars and markets, are included in the receipts which continue to be designated as sayer duties.

279. Do they exist in most of the large towns?—The town duties are collected at the principal cities and towns.

280. Are they very general?—I should say, judging from what I have known of the amount, that they only extend to a few articles of general consumption; those articles are enumerated in regulation 10, of 1810.

281. With respect to the other head of duty, the abkarree, of what does that consist?—It is an excise duty upon all intoxicating drugs and liquors.

282. How is that levied?—It is partly by a licence issued to the retailers, and partly by a fixed tax upon the drugs and liquors; I believe in some instances the licence stipulates for a daily payment. The abkarree collections are very minute, and are made by a separate establishment, under the control of the collectors of the land revenue.

283. What is your opinion of the effect of those duties?—The revenue derived from this source appears to me to be unobjectionable, as it may tend to diminish the consumption of ardent spirits and intoxicating drugs.

284. Are those duties levied in the same manner and to the same amount as they were by the native government?—The duties are clearly defined upon all the articles

Hugh Stark, Esq.

14 February 1832.

cles charged. I am not aware that the same practice was observed by the native governments.

285. Is a larger amount collected from the people than goes into the pockets of the government?—I have no doubt that in the form of bribes, the native officers receive considerable sums from the dealers. This is the usual mode in which they increase their incomes: it is paid to them as hush-money for some favour at the expense of the revenue.

286. How far does the farming system extend?—The farming system is entirely confined to Madras. •

287. In Bengal, is it levied by revenue officers?—It is the practice in Bengal to levy the duties at the established government custom-houses in the interior. When the duties are paid, a permit is issued by the collector allowing the goods to pass to the place of their destination. What the merchants complain of is the frequent stoppages to ascertain that the goods correspond with the permits; they do not complain of the amount of the duty so much as of the stoppages.

288. Can you say whether that revenue has been found to increase with the advancement of the population in the country?—The rate of duty has in several instances been reduced, for instance upon piece goods the duty was reduced very considerably, I think two-thirds.

289. Has the revenue of the abkarree been found to increase with the progressive advancement of the population?—It has improved very much of late years; a great deal depends upon the exertions of the European officer; if he is indolent, the native abkarree officers take advantage of it, and of course much that is collected from the people never reaches the public treasury.

290. With respect to any other duties, what internal transit duties are there under the presidency of Bengal?—The duties are all enumerated in the schedules to regulation 15, of 1825, which enumerate the articles subject to custom duties, as well as the amount of the duty on each article, either in the form of sea custom on inland custom duty.

291. Do you conceive that they are found to be a vexatious sort of revenue?—Mr. M'Kenzie, the territorial secretary, prepared a memorandum upon that subject when regulation 15, of 1825, was under consideration, in which he fully discussed the question, and I think if that document were to be submitted to the Committee, it will be found to contain more information than it would be possible for any person to give in evidence.

292. Where are they levied principally?—They are levied at the custom-house of the district in which the merchant resides, who has occasion to send goods to another part of the country; for instance, if the goods were imported at Calcutta, the duties would be levied at that port, and a permit given to the merchant, which would free them through the provinces; so long as the goods continued passing through the British possessions they would be subject to no further taxation.

293. With respect to the sea customs, will you state the principal articles on which they are levied?—Upon everything, excepting certain articles of British manufacture; for instance, metals, the produce of this country, are entirely exempted from duty. The regulation 15, of 1825, contains the tariff, and shows what articles are exempted from the payment of duty.

294. That is of course a revenue that must depend on internal commerce?—Yes; Mr. M'Kenzie's proposition was to do away with internal duties, and to levy a duty only upon imports and exports.

295. Are there any other minor sources of revenue which it occurs to you as worthy to mention?—The stamps in Bengal are an improving revenue; they have very considerably increased under the regulations which have passed since 1824.

296. How do they operate as a source of revenue?—There are a variety of opinions upon that point; the merchants of Calcutta resisted the imposition of those duties to the uttermost of their power.

297. Have you reason to believe that it is easily levied?—The stamps are distributed by licensed venders. An inquiry was made by Sir Thomas Munro, while Governor of Madras, to ascertain the effect of stamp duties on the transfer of property, and the ordinary transactions between man and man; and the judges generally reported that the use of stamped paper had considerably checked the forgery of deeds and other documents; so far as the tax was levied on law proceedings, the judges were decidedly unfavourable to it.

298. Is it levied on all transfers?—Previously to 1824 landed property assessed with the government revenue was transferred without the use of stamped paper; but

Hugh Stark, Esq.

14 February 1832.

but all transfers are now required to be written on stamped paper. Persons purchasing lands at public sales pay the stamp duty.

299. Does that include all the lands?—No; there are a great quantity that are excluded from the payment of land revenue. These lands are of greater value than the assessed lands, in proportion to their extent; and as the price of the stamp varies with the amount of the purchase money, the transfer of the lands exempted from land revenue are thus indirectly made to contribute to the public resources.

300. How is that levied?—The duty is in proportion to the price obtained for the property; it is levied through the agency of the collectors of land revenue.

301. That is a revenue of our creation?—Entirely so.

302. Is it a recent one?—It was introduced in 1797, but was then principally confined to law proceedings; in 1824 the principle of the English system of stamp duties was adopted in Bengal.

303. What instruments are liable to stamp?—Contracts, deeds, conveyances, leases, powers of attorney, policies of insurance, promissory notes, receipts, bail bonds and legal proceedings.

304. Is there a stamp on small payments of money?—Yes; bills of exchange under 25 rupees, and receipts under 50 rupees, are only exempted.

305. How far do these operate?—In all the provinces.

306. Is the country in such a state as to make it possible for stamps to be distributed easily?—Certainly; the stamp venders receive their supply from the collector; the venders give security for the stamps, and distribute to the parties who require them; the venders receive a per-centage on their respective sales, much in the same way as is done in this country.

307. If a stamp receipt is to be given for every small payment, is the country in such a state as to enable individuals that want stamps to obtain them?—I do not believe that it is enforced to the extent supposed in the question.

308. Do many persons expose themselves to penalties?—Not many, as far as I have had an opportunity of knowing.

309. Are they in fact much used?—The use is increasing; the payments between the ryot and the common dealer would not amount generally to a sum requiring a stamp; their transactions are generally for small sums.

310. Do the natives know what a stamp is?—Yes, they know every thing that bears upon their interests, and more particularly the use of legal stamps. In one of the courts in the interior it was some time since discovered that certain natives had instituted mock suits, the proceedings in which were written on stamp paper of low value, which the parties contrived to change by altering the stamp into one of higher amount; the parties carried on the litigation for a certain period, and having adjusted their disputes without a decree of court, the parties claimed the repayment of the stamp duties; and in the instances in question they actually received the value of the forged stamp.

311. Do any remarks occur to you upon the revenue in general in the presidency of Bengal, that you would wish to make to the Committee?—The only remark I have to add is, that I am afraid that in the permanently settled districts we shall never be able, under the existing regulations, to protect the people from undue exactions; in the Upper Provinces we have very little information as to the success of the arrangements which were devised by the late Marquis of Hastings for revising the assessment village by village, and for establishing moderate and fair assessments in those immense districts; the progress has been very slow, and Lord William Bentinck almost despairs of success with the present agency. If such a system could be fairly introduced, I have no doubt that the land-tax, if equally divided, would in time leave the holders a valuable interest in their respective properties.

312. Do you suppose that the system could be very much improved without an increase in agency?—The most important measure would certainly be an equal and fair assessment. It appears to be the only plan by which rights can be defined, without which no agency can be useful in protecting the rights of the subordinate landholders. The expense of a survey assessment would be large; but it has been overlooked that all questions of disputed rights must be decided in the courts of law. The expense of this litigation must be heavy, and is in fact a tax upon the people.

313. With respect to the presidency of Madras, will you point out to the Committee any differences which may exist in the system of the collection of the revenue under that presidency from that which you have detailed as the system in the presidency of Bengal?—At Madras, wherever the government let the lands to the cultivators

Hugh Stark, Esq.
14 February 1832.

cultivators, and the assessment is made upon each field, and care taken that the tax is moderate, we find that, by the improvements that have been effected by the ryots, and by extension of cultivation, the revenue has improved since the survey rates were reduced. The reductions that have been made by Sir Thomas Munro since 1821, are now fully covered; this has been effected by the increased cultivation; and in good seasons the revenue is collected with great regularity. In Coimbatoor, where there are upwards of 100,000 tenants holding directly of the government, the revenue in such seasons has been collected with a less loss than one quarter per cent.

314. Will you mention those districts in which the permanent settlement is established?—The provinces still permanently settled in Madras are the Northern Circars, consisting of Ganjam, Vizagapatam, Rajahmundry, Masulipatam and Guntoor, including Palnaud; and in various other districts lands are held under zemindary tenure.

315. What is the settlement prevailing in districts not under the permanent settlement?—They are partly mootahdary and partly ryotwar. The permanent settlement was introduced into Madras in 1823, and the country was divided into mootahs, consisting of one or two villages, and the jumma assessed on them was declared to be permanent.

316. In what districts was that?—That was intended for all the territories.

317. Was it carried into effect?—No; in several of the ceded districts in Coimbatoor and the Arcots, and other parts ceded by the Nabob of the Carnatic, village settlements were introduced. A triennial village settlement was made, and an engagement entered into either with the head man of the village, and on his refusal to engage, with any other contractor; that lease was succeeded by a decennial settlement; but the village contractors failed in so many instances before the termination of the decennial leases, the Court of Directors desired that the plan should be abandoned, and settlements with individual ryots substituted.

318. Will you describe what is the system actually prevailing in the remaining portion of Madras?—The systems prevailing are the zemindary, mootahdary and ryotwary.

319. Will you specify the districts in which each prevails?—

Jovis, 16° *die Februarii*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS, IN THE CHAIR.

Hugh Stark, Esq. again called in; and Examined.

Hugh Stark, Esq.
16 February 1832.

320. HAVE you prepared any list of the different provinces and collectorates, connected with the subject of the revenue?—I have prepared a list, showing the collectorates while under the jurisdiction of the three boards of revenue, in the Lower, Central and Western provinces of Bengal; and showing likewise the districts as they are now arranged under a general board of revenue. [*See Appendix.*]

321. Have you done any thing of the same description for Madras?—I have prepared a list of districts, showing those that are under the strict zemindary settlements, those that are partly settled with mootahdars and ryots, and those that are entirely ryotwar. [*See Appendix.*]

322. Which of those three divisions comprehends the greatest surface of territory?—At Madras, the ryotwar country certainly.

323. Has the ryotwar settlement been very much extended of late years in the presidency of Madras?—The mootahdars, who are the only middlemen that intervene between the ryot and the government, of recent creation, are the only parties liable to be removed by an alteration of system; I mean by the substitution of the ryotwary system for the mootahdary system.

324. Has the object of the government been to extend the ryotwar system in those

Hugh Stark, Esq.

16 February 1832.

those districts where it is not now settled?—Wherever the mootahdars fail, they do so. In Salem, which was till lately all held by mootahdars, the proportion of the revenue now paid by mootahdars is about six to eleven; so that the mootahdary system is gradually failing in that district.

325. Has the ryotwary system been found to succeed in the Madras territories, equally well in the various parts of that presidency in which it has been tried?—Wherever the assessment has been made so as to leave the cultivator a fair profit, the revenues from those districts have been collected without any difficulty. That remark applies to all the provinces under ryotwar settlement.

326. Has it been the object of the government, in making those settlements, to fix an assessment which should bear a moderate proportion to the produce of the country?—Certainly.

327. Are there any intentions on the part of the Madras government at present of extending that settlement to other provinces in which it does not at present prevail?—In the Northern Circars, which were generally settled with the ancient chiefs, it has not been found practicable to introduce any other system than the prevailing one, the zemindary system. The government attempted to enforce the payment of the revenue by the sale of lands belonging to the ancient chiefs, and when the purchasers attempted to take possession of the lands they were resisted by the people, and troops were obliged to be employed. In 1817 or 1818 there was an actual war carried on for a considerable period; the government were obliged to induce the purchasers to give up their bargains, and to restore the old system. The chiefs, denominated poligars, who are to be found in other provinces in the presidency of Madras, hold their lands by the same tenure.

328. Was the zemindary system there very different from Bengal?—In principle it is the same; but the revenue received from many of the chiefs, who were considered dependent princes, was denominated peshcush, or tribute.

329. Is it the system of the Madras government to introduce a ryotwar settlement wherever it is practicable?—Such are the orders of the Court of Directors, and I believe the government have always acted upon those orders.

330. Are there at this time any surveys or operations going on for that purpose, in any provinces where it does not prevail?—There is a survey now in progress in Tanjore; I have seen a private letter from the collector, Mr. Kindersley, in which he speaks confidently of being able to establish it to the satisfaction of all the parties interested. That survey was unwillingly undertaken by the late Sir Thomas Munro, and was forced upon him; he found that the small meerassadars or village proprietors were over-taxed by the leading men of the villages, and the survey was introduced, in 1826, as the only means of correcting that evil.

331. In Sir Thomas Munro's operations for the purpose of establishing ryotwary settlements, one of his great objects was to obtain an efficient co-operation from the natives; has that plan been pursued in establishing those settlements since his time?—Where you collect individually from the ryots, the heads of villages, the village accountants, and the government district officers, must all be employed.

332. In those cases in which Sir Thomas Munro introduced the ryotwar settlement he brought the natives into the survey?—Certainly, that was the check against his own estimates.

333. Has that plan been adopted, and been found to succeed since his time?—There is no other mode; you must carry the feelings of the natives along with you, or you could never arrive at the truth.

334. Do you imagine such an undertaking could be effected by a person who was not much above the ordinary qualifications of a collector?—An officer employed in surveying and assessing a district must possess full knowledge of its local institutions; with such information, and actuated by kindly and great sentiments, I think a man of fair abilities would succeed. The practice, however, has been to select the fittest persons that can be found for so delicate a duty. If the survey assessment is correctly made, and the registers carefully preserved, any man that is able to control another may superintend the collection of revenue in such a district; but a revenue survey requires to be well superintended for several years to see that it answers all its purposes, to grant remissions where errors have been committed; the prosperity of the country depends entirely on the survey not putting too high a value upon the land.

335. The whole question of success must depend in a great measure upon the survey assessment?—No doubt of it.

336. You stated that in those districts where the ryotwar system prevailed, the

revenues

Hugh Stark, Esq.
16 February 1832.

revenues had been regularly paid; has it not been necessary to make reductions in various cases?—The annual assessment, which strikes many gentlemen as being a thing ever beginning and never ending, is merely a revision in favour of the cultivators. If a cultivator has been unable to cultivate the whole of his lands, the collector has a general power to suspend the payment of a part of the revenue; and if another cultivator chooses to take up the land, he may do it for a season, the former cultivator having a right to resume it whenever his means enable him to do it.

337. Then in practice has the full revenue usually been paid from the land?—Unless there should be such a destruction of crops that no revenue can be drawn from it. Madras is more exposed to these calamities of season than Bengal.

338. Does the distinction between the lands artificially irrigated, and the dry lands, prevail more especially under the presidency of Madras than in the other presidencies?—Certainly.

339. Has the ryotwar settlement been found, where it has been introduced, to confer a saleable value on lands?—I cannot speak to that point correctly, because I have had no means of knowing it; but I have been informed by gentlemen who have been in charge of districts assessed with survey rates, that it is usual between the ryots, when they dispose of land, to obtain several years purchase for it.

340. Is that the case with lands under other settlements excepting the permanent settlement?—I do not think it would be possible to obtain any evidence upon that point.

341. You have stated that in the presidency of Madras lands have been transferred from the mootahdary settlement to the ryotwar?—On the failure of the mootahdars.

342. The Committee have been informed that attempts of the same nature have been made in Bengal to transfer lands from the zemindary to the ryotwar settlement, and that great inconvenience has arisen from it by the lands becoming worse, owing to the cultivators being unable to obtain any profit from them; does the same inconvenience occur in Madras as in Bengal?—No; because the ryot of Madras, where he holds of government, occupies the land with a precise knowledge of the tax or rent he has to pay to government, and he pays that tax through the head of the village. The accountant of the village is bound to keep a correct account of all the demands against him, and of all his payments; therefore there is a check against all undue exactions, and the cultivator is enabled to secure to himself all that remains after the payment of the public demands.

343. Can you explain to the Committee what it is that has enabled the government in Madras to enforce such a system where the ryotwar settlement has been substituted for the mootahdary settlement, and what has rendered it impossible in Bengal?—They never attempted it in Bengal.

344. When you use the word mootahdary, with reference to the Madras presidency, you mean precisely the same as zemindary would when applied to Bengal?—Precisely.

345. The Committee are informed that in the districts of Chingleput, Salem and Tanjore, both the ryotwary and the mootahdary systems prevail; will you be so good as to explain in what way the mixture takes place, and to what extent each prevails?—I can speak more correctly with respect to Salem and Chingleput. Chingleput was settled in 1803 or 1804, all upon the mootahdary system; so was Salem. The mootahdars fell into arrear with the government; the government sold the estates for the recovery of the arrears, and finding that the country had not improved under the mootahdars, they purchased estates so sold, and retained them, and settled with the occupant cultivator ryotwary. In the Salem district the proportion of lands held by mootahdars may be estimated as six to ten or eleven, so that nearly two-thirds of the country has come back to the government.

346. According to any calculation which you can form, what length of time will elapse before the remaining portion will come into the hands of the government, and be placed upon the ryotwary footing?—It is impossible to say that, because it entirely depends upon the success of the mootahdar; if he is a good landlord, and charges moderate rents, and promotes irrigation, there is nothing which can disturb his possession.

347. In every case in which such purchase is made, is not the purchase made by the Company?—The mootah is put up to sale, and the government bid in common with the other purchasers.

348. In what way is it worth while for the government to lay out money for such

Hugh Stark, Esq.
16 February 1832.

such a purpose?—It was conceived that the country was not liable under the ryotwar settlement to those abuses which prevailed under the mootahdars, and it was for this reason principally that the change was ordered.

349. Is there any increase of rent which will give fair interest upon the money laid out?—It frequently happens that there is very little outlay by the government, for the arrear due from the mootahdar would be otherwise lost.

350. But the money laid out must be the same by the government as by an individual?—That would be the case if there was much competition; but mootahdary estates are generally very much depreciated in value when they are sold for arrears of revenue. Gain is not so much the object of government as the advantage of having a people attached to them, and much easier governed.

351. Are you able to inform the Committee whether the circumstance of the government going to the market as a purchaser has a tendency very much to increase the price at which the mootahs sell, or whether it has a tendency to create fictitious competition?—That has been a difficulty which has been urged by all the governments of India against a compliance with the Company's orders. Of course it requires discretion and management on the part of the collector of the district in which an estate is offered for sale.

352. Is that the same process that is attempted in the permanently settled districts of Bengal?—Yes; the Bengal government have stated that in all practicable cases they would comply with the Court's orders.

353. You have stated that there was great difficulty in managing those districts in different quarters of the collectorate?—That is an opinion which I have formed from past experience; whether the government will be able to introduce a better system of local management it is impossible for me to say.

354. Has there been a similar difficulty in Madras?—No; because in Madras, when the government revert to the original institutions of the country, they employ an efficient agency to carry on its business. In Bengal the collector has no such agency, and he must rely entirely on the honesty of the person he deputes for the purpose of managing the distant estate that may become the property of government.

355. The difference then arises from the difference of time in which the operation has been carried on in the two districts?—And in the reduction of the agency.

356. But the reduction of the agency would be the same, provided the mootahdary settlement had existed for the same time in those districts?—Not to the same extent, I think.

357. In the cases you speak of in Bengal, has the settlement been a fixed one, as in Madras, or has it been a variable one from year to year?—The settlement on the particular estate was fixed, but not on individual tenures.

358. Is it fixed as it was by Sir Thomas Munro in Bengal?—No, I think not.

359. Supposing that it should be thought desirable to permit British subjects to obtain either temporary or permanent possession of property in British India, for the purpose of cultivating indigo or cotton, or any products that might require care or capital, under which of the prevailing settlements would they be best able to do so, the zemindary, the ryotwary, or the village settlement?—The zemindary system appears to offer the greatest facility, because there is no inquiry with respect to any other tenure than that of the zemindar; but supposing that an European acquired zemindary lands, if he were a just man he would have to consider the rights of the parties whom he found occupying those lands: as those rights have never been clearly defined under the zemindary system, the probability is that the ryots would claim to hold their lands according to the usage of the country, and to cultivate upon them such articles as they might think proper, whether rice, or sugar, or whatever it might be: the European proprietor might say, "I will only have a particular produce cultivated;" and in that case it is difficult to say how the question would be determined in the courts, if the usages of the country are to be respected. The difficulty of acquisition under the ryotwary system would be greatly increased, because the right of every person must be purchased individually of him; but there would not be the same hazard of abuse. The same observation applies to the village system; the rights of all the village proprietors must be acquired; the European proprietor would become the landlord of the village if he bought up all the rights, but he must have the consent of every man in order to do justice to all parties.

360. Is the Committee right in supposing that under a zemindary settlement, when an individual obtains an estate he has a difficulty in ascertaining what the extent of the land is, from there being no survey and no fences, and also in knowing how

Hugh Stark, Esq.

16 February 1832.

how to dispose of the ryots upon the land?—No European has ever acquired a zemindary tenure; he cannot, under the law: he may rent lands under a zemindar, but the engagement with the zemindar is one part of the transaction, he must next agree with all the occupiers of those lands.

361. The question did not refer to an individual permanently obtaining the rights of the zemindar, but only in part; has not that been the case with the indigo planters?—I presume that they pay their rents through the zemindar.

362. Have the purchases in those cases been made through natives?—The Europeans are allowed, under the express sanction of government, to purchase lands of the zemindar for factories and for gardens.

363. How do you reconcile the advantages which you suppose derivable from the government having become purchasers of lands under the zemindary settlement, with the circumstance that it appears that estates khas have hitherto failed?—The estates held khas were left entirely to the management of the persons placed in charge of them. The abuses of that system have always been urged against the introduction of a ryotwary system: but it never was expected that any detailed settlement could succeed, unless there was something like control and management on the part of the officer deputed by the government to conduct the settlement. A collector in Bengal seldom or ever knew the situation of the estates held khas; that they were khas was quite a sufficient reason with him to account for the decline of the revenue on a khas estate.

364. In the case of an estate held khas, the government officer is put into the situation of the zemindar?—He manages for the government.

365. Under the Madras system, having purchased the rights of the ryots, he would be the landlord, subject to the land tax?—He would then be entire master of the soil.

366. Under the zemindary system, having purchased the rights of the zemindar, he would be encumbered with the ryots unless he could afterwards purchase their interest in the land?—He would be in the situation of a middleman.

367. But he would not have the opportunity of taking their lands into his possession, as he would in the other cases?—Not without injustice to the tenants.

368. Would it be possible, under the zemindary system, supposing an individual had a right to purchase lands, to purchase the rights of the ryots?—I have only seen one instance where that question was treated of by a collector, I think it was in the district of Hoogly. The government had occasion to purchase lands for public works; the collector made the purchase from the zemindar, and he called the ryots together and said, I am now to occupy such and such fields belonging to you, and I have made a deduction of your jumma on account of those fields. They signified their satisfaction with the arrangement, and stated that they should have been forced to pay the same jumma that they paid when they occupied the fields. The collector added, he was extremely sorry that he could not give anything to the ryots for the right of occupancy, but he feared it would be difficult to estimate that at any price.

369. Were the ryots in that case in fact dispossessed?—The lands came to government, and they held them in right of purchase from the zemindar.

370. Did the ryots object to being deprived of the right of occupancy, though it was of so little value?—The collector offered no information upon that point.

371. How were those ryots disposed of?—They continued to cultivate the lands that remained to them.

372. In the various provinces of India does there not prevail a very great diversity in the habits and manners of the people?—Certainly.

373. That being the case, do you conceive that the results of any one of those systems afford you grounds for deciding whether it would be equally effectually tried in other provinces differing in those points?—From the experience I have had, I have always found that the disputes in joint estates have arisen, not so much from the diversity of tenure as from the practice which the leading men have adopted of throwing upon the small landed proprietors too large a portion of the assessment. A ryotwary assessment would prevent that, and therefore would strike at the root of all the abuses which occasion so much difficulty to the collector; in fact, an individual adjustment of rights appears to be compatible with any mode of revenue settlement.

374. Do you think it is compatible with any of the habits of the people in the different provinces of India?—That is my opinion.

375. Does the subdivision of property prevail to a great extent in all parts of India?

Hugh Stark, Esq.
16 February 1832.

India?—It does. It is the law of India; and when we are informed by the early reports of the Bengal government that such a country as Burdwan once belonged to one or two families, it always appeared extraordinary to me that the gentlemen who expressed that opinion did not consider, that under the law of dividing property among children, no country in India could be in that situation; and I think that the law having been in operation for many hundred years sufficiently accounts for the minute division of property in India.

376. That being the case, do you think that the prevailing law affords a very strong argument in favour of one of this description of settlements?—It appears that as the lands, in numerous instances, are actually the property of a great number of shareholders, it is necessary to secure the rights of parties by defining correctly what each man has to contribute towards the revenue of the government; without such a definition they are subject to exactions of various descriptions.

377. Does not a very large portion of the difficulty which is found in the management of the revenue, and the treatment of the holders of land in India, arise from that extent of subdivision upon it?—I should say that the difficulty has arisen from our not attending to that subdivision of property.

378. Will you proceed to explain to the Committee what is the nature of the salt manufactory, for the salt monopoly at Madras?—The system will be found clearly described in a report prepared by Mr. Clarke, when secretary to the board of revenue, for the information of the Bombay government.

379. Is the revenue derived from that source in a flourishing condition?—The tax at Madras is much lower than at Bengal; the tax is a fixed tax. At Bengal it fluctuates with the speculations of the merchants who purchase at the sales. The quantity sold in the Madras territories by the government, considering the population of Madras, is much larger than the quantity sold at Bengal, with reference to the known population in the permanently settled provinces.

380. Will you explain how the tax is levied?—The government sells the salt to any purchaser for 105 rupees per garce, which is 120 Bengal maunds. After it passes into the hands of the purchaser, he carries it to any market he may think proper.

381. Has the manufacture of the salt under that monopoly increased latterly?—I think that it has increased; but I am not prepared to state the proportion of the increase.

382. Is the supply of the salt for all the south of India derived from that source, for Mysore, Cochin, and so on?—It either comes from the Malabar or the Coromandel coast, where the salt monopoly prevails.

383. Is it not more extensive on the Coromandel coast?—Yes; it is a dryer climate.

384. Is there any considerable export of salt from Madras?—The principal export, I believe, is to Bengal; it is now limited to six lacs of maunds per annum, by the rules laid down by the Bengal government.

385. Does the Madras system of the salt monopoly differ from that established in Bengal, inasmuch as the price of salt is fixed, and is not left to competition?—That is the difference, and the tax is lower.

386. Is there any very large population employed in the manufacture of the salt?—There must be an immense number of people employed.

387. Can you at all inform the Committee as to the comparative condition of the labourers employed in the salt manufacture at Madras, and those at Bengal?—I have never had an opportunity of seeing the question particularly stated.

388. Is it manufactured by the same system of advances as at Bengal?—The manufacturers receive a fixed price from the government for the salt manufactured by them. The usual system, I fancy, in India, is to give an advance.

389. Will you point out the remaining sources of revenue under the presidency of Madras?—The stamp revenue, the abkarree, inland and sea customs, and town duties.

390. Will you be so good as to explain to the Committee in what the sayer duties consist under the presidency of Madras?—I find, upon reference to the finance accounts, that under the term "sayer" all the collections from Gyah and other places of pilgrimage are included.

391. Is that remark confined to a particular presidency?—To Bengal.

392. Under the presidency of Madras, what is included under the head of sayer?—Frequently, in the reports of officers, when speaking of the transit duties, they call

Hugh Stark, Esq.

16 February 1832.

call them the sayer duties; all the collections from inconsiderable sources, when they are spoken of in the accounts, are brought under the general term sayer.

393. Does it include town duties, as you informed the Committee it did, under the presidency of Bengal?—The revenue statements differ very much from the finance statements. In the statements furnished by the Board of Madras every item is kept under its proper head; inland customs, or sea customs, or town duties.

394. You are not aware how they are classed in the finance department in the India House?—No; I am not aware what they include under the head of sayer.

395. With respect to the abkarree duty, of what does that consist?—A tax upon all intoxicating liquors and drugs.

396. Is it a tax of the same nature as that of Bengal?—Precisely.

397. Is there any other tax in the presidency of Madras?—Stamp revenue.

398. Is that the same as the stamp revenue at Bengal?—It is not so much upon the English plan of stamp duties; but it applies, I think, rather to legal proceedings and bonds, and not so much to commercial transactions.

399. Is it an increasing revenue, as that at Bengal is?—No; I think it is pretty stationary.

400. When was that introduced?—I believe in 1808.

401. Are there any pilgrim taxes collected in the Madras presidency?—As far as I remember there are no pilgrim taxes collected there; but the offerings made by pilgrims at the great temples are received by government, after defraying the expenses of the temples.

402. Has government any net receipt from that source?—From an account that was furnished lately, it appeared that the payments on account of mosques and temples far exceeded the receipts; but the amount of the receipts on account of temples is not known, because the government appears to give from the public revenue money for the support of temples, which may in fact be the rent of land the property of temples. The collectors manage the revenues derived from lands belonging to temples; the officers of the temples are not allowed to manage those lands, and they will often appear to receive the funds for the support of the temples from the public revenue, when they are really drawing upon their own resources. Such payments are liable to be considered a charge upon the revenue; but I have never seen a clear statement of the lands assigned to temples. The collections from such lands have apparently merged in the land revenue.

403. Are the customs much under the same regulations as those at Bengal?—The same description.

404. Will you describe to the Committee the state of the land revenue under the presidency of Bombay; what the settlements are, and in what districts they prevail?—With the exception of the districts of Surat and Kaira, where the ryotwar settlements have been formed with the cultivators, the Bombay territories are managed through the village officers. They are what are termed village settlements; generally, that is the case.

405. Where the ryotwary settlement has been introduced in those two districts, is it upon the same principle, and under the same regulations, as that which has been introduced into Madras?—Nearly so: the only difference is, that at Bombay the land-tax is much higher than at Madras. If the tax were to be lowered, the improvement of the country would be much more rapid than it has been.

406. It is fixed upon the begah?—It is.

407. When was that introduced?—About 1817.

408. What has been the result of the introduction of that system in those provinces?—Before the adoption of this system the cultivators were required to pay two-thirds of the revenue before their crops were ripe, and they were forced to borrow money at high interest. Under the ryotwar system no demand is made till the crops are cut. The alteration must have been favourable to the cultivators; but Mr. Elphinstone stated, in 1821, that the rates were too high.

409. How has the revenue been collected since the introduction of the system?—At Bombay, as at Madras, the government are obliged to grant remissions when there is a great failure of crop.

410. Does there appear to have been the same uncertainty in the collection of revenue in the presidency of Bombay as under the other settlements?—I should think that the revenue is collected with the same uncertainty; it depends entirely upon the crops. The amount of the assessment is too high to be realized in all seasons.

Hugh Stark, Esq.
16 February 1832.

411. It has not been paid under the ryotwary system with more certainty than under the other?—No, if by that be meant an unvarying revenue.

412. That you consider owing to the high amount of assessment?—Yes.

413. Did we alter the assessment?—When we succeeded to the country it had long suffered from the misrule of the native governments that preceded ours. We abolished arbitrary imposts, and repressed the exactions of the military tribes, and succeeded in restoring order and tranquillity; but the wants of the government did not allow them to abate established rates of assessment.

414. Did the property in the land appear to be vested in the same manner in those territories as in those of which you have been speaking?—The Mahrattas, by farming the revenues of the country, to speculators, occasioned a very general destruction of the rights of the cultivators; but there was no want of evidence to prove that the cultivators had, at no distant period, enjoyed a beneficial interest in the soil.

415. Was there any class corresponding to the mootahdars?—There were classes, but they did not appear as the proprietors of the land; they did not claim any property in the land. They had fees; those fees we consolidated, and have continued to pay them: they are excluded from all interference.

416. Are they native collectors?—Not now; we employ them very sparingly.

417. Is it the intention of the government to proceed with the introduction of the ryotwary settlement into other parts of Bombay?—The Bombay government have been instructed to extend the ryotwary settlement, and to grant leases for 30 years in all cases where individual rights shall have been carefully defined and recorded. The revenue surveys which have been completed in the Bombay territories have enabled the local authorities to adjust boundary disputes, and the rights of parties in the village lands.

418. Your remark is not confined to those two districts of Surat and Kaira?—No, I am speaking generally of districts which have been surveyed.

419. In those districts you say there was a detailed ryotwary system?—In all cases where individual are effected it must be so. I have to remark, however, that both in Kaira and Surat there are numerous villages which are managed through the agency of the patells, or headmen. In Kaira there are in the same villages two sorts of tenure; one portion of the village lands is held by the ryots at fixed rates, the other portion is annually divided among the ryots according as they may be disposed to cultivate additional land. In Surat, leases or pottahs are annually issued to the cultivators individually, by which they are respectively enabled to increase or to contract their cultivation. In both districts the rates are too high.

420. In the remaining parts of the presidency of Bombay, you have told the Committee, there prevails a village settlement universally?—Yes, that is the prevailing system.

421. Is that village settlement of the same description in all the remaining provinces?—With the exception of the territory conquered from the Peishwah, the settlement is nearly the same, it is conducted through the leading members of the village community.

422. Will you describe the nature of that settlement?—I beg to refer the Committee to a very valuable report prepared by the late Colonel Williams, who surveyed the Broach district, in which he gives a most minute detail of the village institutions, the nature of the tenures, and the charitable assignments for the support of the aged and the infirm, and for affording relief to poor travellers; in fact, it is a complete history of the institutions that he found existing in the country.

423. Is that report confined entirely to the Broach district?—Entirely.

424. May it be taken as a description of the village settlements throughout the greater part of the Bombay territories?—I conceive it accurately describes the state of things that existed in all those territories when not subject to a bad government; the country came into our hands from the Mahrattas, and had been the scene of every species of exaction.

425. You consider it to be a description of the institutions of the country as they had existed before the occupation of the Mahrattas?—Certainly.

426. Has it been the object of the government to revive these institutions as nearly as they could?—It has always been the anxious desire of the authorities at Bombay to uphold and revive the village institutions.

427. You made an exception of some districts where it did not prevail, what districts are those?—In a great portion of the Poonah territories the merass tenure

Hugh Stark, Esq.

16 February 1832.

tenure was found existing, but it is always combined with village institutions and privileges.

428. Will you describe what that is, and how it differs from the village tenures?—The meerassadars are the acknowledged proprietors of the lands held by them. No person can acquire a meerass tenure without the consent of the brotherhood. The villagers were so much attached to their tenures that it enabled the Poonah government to exact, in the form of revenue, much more from the meerass lands than they could procure from the same description of lands in the immediate neighbourhood not belonging to meerassadars.

429. Are the meerassadars large landholders?—They are generally small.

430. Are there not large landholders among them?—I am not prepared to speak to the extent of the property held by individual meerassadars.

431. Do they stand in the same relation to the other classes as the zemindars and the mootahdars, with the exception that they have an actual right to the property of the lands which they hold?—They are the parties through whom the revenue is paid to the government, and they hold directly of the government; they are in the situation of the ryots, I should conceive, who hold directly of the government of the Madras presidency: there is no middleman that intervenes between them and the government.

432. Are not the ryots holding under those meerassadars distinctly in the situation of their tenants?—The government has nothing to do with the persons who occupy the meerass lands. The meerassadar pays his revenue directly to government; but if the meerassadar lets his land to a tenant, and procures a much higher rent from the tenant than he pays to the government, he is at perfect liberty to do so. If a zemindar does that, and the occupying ryot has a right to hold his lands, he does it at the expense of the ryots; in fact, he exacts from the ryots every farthing; he takes beyond the known pergunnah or village rates, and that has been one of the great difficulties in adjusting disputes between the ryot and the zemindar in Bengal.

433. Do you mean that the ryot, under the zemindar, has a more clearly defined right of property than the ryot under the meerassadar has?—Certainly, because the zemindar only is entitled to take from him what the government would have taken had he never been zemindar.

434. In practice are the two systems nearly the same?—It seldom happens that a meerassadar gives up his lands to any person, unless he should be a soldier, or obliged to leave the country.

435. If he lets his lands it is to a mere tenant?—No person has a right to interfere with him.

436. In fact, has not the effect of the omission to define the rights of the ryots under the permanent settlement, been to place the ryots, in that case, very much in the situation of ryots holding under meerassadars?—They have, in a great measure, become tenants at will.

437. Did not the government, under the permanent settlement, leave the ryot without any distinct recognition of his rights?—Reserving to itself the right to interfere for the purpose of defining those rights whenever it should appear to be necessary.

438. Has not the practical effect of the omission on the part of the government to avail itself of that power, left the ryot, under the zemindar, in the situation of the ryots under the meerassadar?—In so far as the ryot is at the mercy of the zemindar, it is so; in practice it is so.

439. How is the actual property of the meerassadar in the land ascertained? The records of the villages held in meerass tenure are very ancient, they contain a history of the lands handed down from father to son.

440. Were they sufficient clearly to establish the right of the meerassadar?—There can be no question as to the right of the meerassadars to hold at fixed rates; and should the government be in a situation to reduce the tax, the country would rapidly improve.

441. If the Committee understand you, the meerassadar is nearly in the same situation as a ryot, at a fixed assessment, under the ryotwary system?—Precisely so, with the exception of the superior rank in society which the meerass tenure confers.

442. Has the ryot under the meerassadar any less right of occupancy than the ryot under the zemindar; has the cultivator the right of occupancy so long as he pays

Hugh Stark, Esq.

16 February 1832.

pays his assessment?—The engagement between the parties regulates the transaction.

443. A meerassadar, therefore, has the power of changing the occupancy of the lands according to his interest?—As much so as any other proprietor in the world.

444. Are you aware of the state of the legal question as to the right of the ryot in the land, that some of the ablest civilians have given it as their opinion that the ryot has no interest in the land under the zemindary system?—I suspect that that arises from looking at the book of the regulations alone. It unfortunately happens, that upon that point the government did not do as it did in many other matters of civil rights, leave the courts to determine the question according to the law and usage of the country. If they had done that, and obliged the courts to ascertain what was the law and usage of the country, instead of describing the tenures of the cultivators by the terms tenants, ryots or other cultivators, the courts would have been forced to ascertain the rights according to such usage.

445. Does not the opinion which has been given by some of our civil servants extend to this, that according to the law and usage of the country the ryots have no right of tenure under the zemindary settlement?—Of course when you speak of such a country as Bengal, there may be many zemindaries where the cultivators are all slaves. That would not describe the condition of the people of India generally; but if you were to go into the districts north-west of Benares, where the people are of a much bolder spirit than the cultivators in the Lower Provinces, and were to attempt to dispossess the villagers upon that principle, they would take arms and resist it. I conceive that if any person reads the regulations of the government, and compares those regulations with the things as they actually exist, he will find that the two things are exactly in opposition to each other. I should say the regulations are wrong.

446. Has it not been a question of controversy, whether the property of the land was vested in the zemindar, or in the ryot, or in the government?—I conceive that it is only necessary to read the regulation of Lord Cornwallis, of 1793, to see that there was a great variety of tenure. That he did not define it more accurately is a great misfortune; but his Lordship would never have introduced the reservation, contained in the 1st regulation of 1793, except for that circumstance.

447. Were there not those three theories, each of which had its partizans?—Yes, the thing has been discussed over and over again.

448. Over what territories does this meerassadary settlement obtain?—It obtains generally in the districts that belong to the Peishwa, with the exception of Candeish, where the villages were either partially or wholly deserted.

449. Can government create a meerassadar; if there is any unappropriated land, can they give it to a person, and thus create him a meerassadar?—Government can give him the land, but if the land belongs to a meerass village, the consent of the village council must be obtained, and they levy an established fee for the privileges of the village; it is, in fact, a corporation.

450. How is the government assessment upon the meerassadar regulated?—The difficulty that we have experienced under the Bombay government is, that we have required the revenue that the Peishwa took, and the Peishwa over-assessed those lands. We have not yet been able to bring it down sufficiently.

451. Have there been reductions made?—Yes: in fact, from the fall of prices in all that part of India it has not been possible to keep up the assessments; but the relative rates are not materially altered.

452. Has there been an actual survey of those districts?—A survey was commenced under Mr. Chaplin, but I have seen no recent reports; it was subsequently entrusted to Mr. Pringle, and I have seen several of his reports; but unhappily the necessities of the general government of India have obliged them to put a stop to that survey, on account of the expense attending it.

453. Is the gross receipt from Bombay increasing or decreasing?—I am not prepared to offer an opinion upon that point; for several years past there have been a succession of unfavourable seasons, and the revenue has been lower than it would have been under ordinary circumstances.

454. Is there any waste land, or land in common?—The government claim that and let it for cultivation.

455. Do you think cultivation has increased in the Bombay territories?—The rapid extension of the cultivation has been assigned as one of the causes of the decline

Hugh Stark, Esq.

16 February 1832.

decline of prices. In consequence of the military tribes finding no employment, they have been obliged to betake themselves to the plough.

456. Was the survey you spoke of stopped because the government could not afford to make a reduction?—No; the survey undertaken by Mr. Pringle was discontinued because the expenses of the survey were more than the revenue of India could afford for that operation.

457. Have we ever claimed the right of meerass land, in consequence of the arrears of revenue?—I have seldom seen an instance of any sale of meerass tenure, because the principle is to grant to ryots holding directly under the government remissions under unfavourable circumstances of season, or to allow them time to pay their arrears.

458. Is the settlement made with the meerassadars individually?—Yes.

459. How are the arrears of assessment enforced in those cases?—It very seldom becomes a question, the payments are so regular, if the circumstances of the ryot enable him to pay it.

460. Then the revenue derived from the provinces under that settlement may be said to be easily collected?—It is collected with very little difficulty. The revenue does not pass through the hands of a third party, who might dissipate it.

461. What makes it their interest to pay those arrears: if the government never dispossess those men, would not the natural consequence be, that they would be very negligent in their payment?—The tenure would be liable to be sold, and that is a power which the government might, I should suppose, enforce.

462. Do the government claim such a power?—I believe so.

463. Are the meerassadars strongly attached to their land?—It would be the last thing they would part with.

464. Do you know what is the nature of the agreement between the meerassadar and his tenant when he lets his land to the tenant?—I should think it would be for a division of the crop.

465. Do they give pottahs?—The collector could not take any cognizance of those transactions; they would be merely private bargains.

466. Are those settlements of the government revenue fixed for any length of time?—I believe we have reduced the assessments of the Mahrattas, but not to the extent that they ought to be carried. The meerassadars generally pay more for the lands held by them on that tenure than the government can procure for a similar description of lands from ordinary cultivators.

467. Are those settlements made annually, or for any longer period?—The demands must be revised annually, because the assessment is so high that unless remissions are granted when the crops fail, the meerassadars would be ruined.

468. Are there any other varieties of consequence in the Bombay territory?—The only variety that occurs to me at present, was where village lands had been mortgaged to leading men, and those parties claimed the right of engaging directly with the government, as the proprietor of lands. The difficulty that was experienced in those cases was, how to protect the cultivators from the unlimited demands of the person engaging as the mortgagee. The tenure was acknowledged by the preceding government.

469. Will you give in a list of the districts and of the collectorates in the territory of Bombay, as you have done of the others?—See Paper No. 3.

470. Will you describe to the Committee the state of the opium revenue under this presidency?—A considerable portion of the opium purchased, when the government employed an agent at Malwa, was brought to Bombay, and sold on account of the government, in the same manner as the Benares and the Behar opium is sold at Calcutta, to British and other merchants. Opium is not produced in the Bombay territories.

471. Independently of the revenue which was derived from that which was sold at the public sales of that presidency, was there no other revenue derived in its passage through the country from the place of cultivation to the place of sale?—When the opium procured by the agent in Malwa was sold by government at Bombay, opium was not allowed to pass through the British territory, unless it belonged to the Company.

472. Was the opium then which did not come to the British territory, carried circuitously to the Indies?—Yes, it was carried by a circuitous route to the Indies.

473. Since that time, has there been a system of license for that?—It is proposed to abandon the sales, and to substitute a transit duty upon the opium belonging to private merchants passing through the Bombay territories, and to

afford

Hugh Stark, Esq.

16 February 1832.

afford them all the facilities that the Bombay government can, of storing it and exporting it to China.

474. Will you explain the circumstances under which those agents were placed at Malwa?—The Bombay government determined to go into the market as purchasers, but it was found that the agents employed by them had so little knowledge of the business on which they were employed, that they raised the price much beyond the ordinary price in the districts. The government of Bengal at length deputed Mr. Swinton, an experienced opium agent, into Malwa, for the purpose of placing the opium transactions on a satisfactory footing. With the aid of the political agents in Malwa, Mr. Swinton succeeded in restricting the growth of the poppy, and establishing a monopoly similar to that in Behar and Benares.

475. Was that interference found necessary in consequence of the effect of the growth and manufacture of opium at Malwa upon the manufacture of opium at Behar and Benares?—It was considered necessary for the security of the opium revenue of Bengal, which was seriously affected by the increasing exportations of Malwa opium to the eastern markets.

476. When did that supply first arise?—It gradually extended after the reduction of the Pindarries in 1818.

477. Is there not, at this time, a very large production of opium from Malwa?—It is very large.

478. Have those territories been found to succeed since that time?—They have been abandoned.

479. Have the government agents at Malwa now?—There are agents upon a very reduced scale of expense, for distributing licenses to merchants to carry their opium to Bombay. The expensive establishments for the purchase and manufacture of opium in Malwa have been discharged.

480. From what source is the Bombay presidency supplied with salt?—It is manufactured by individuals upon the coast on their own account.

481. Is it under a monopoly?—No.

482. Is it subject to tax?—It is subject to a fixed tax.

483. Is the system somewhat similar to the salt duties in England?—Somewhat the same.

484. How are they charged?—They are charged upon a particular measure.

485. Can you detail to the Committee the process for the regulation of the survey?—The duty is levied at the time the salt is sold, I believe.

486. Is it what is called bay salt, salt evaporated from salt water?—I believe so, entirely. The imposition of the salt tax was resisted by the Court of Directors for some time, because they considered that the country was heavily assessed, and that the people were not in a situation to bear additional taxation.

487. When did they see reason to change that opinion?—In consequence of a proposal of the Bombay government to remit various sayer duties, which were vexatious in their nature and liable to great abuse in their collection, and to substitute a fixed tax upon salt.

488. Do you remember what the amount of the duty upon salt is?—The sayer duties remitted amounted to about six lacs of rupees per annum; and it was estimated that the new tax would at least cover that amount. In the report of the revenues of 1829-30 the revenue now derived from salt appears to be upwards of two and a half lacs of rupees.

489. Was it established in Mr. Elphinstone's time?—No; it was proposed by Mr. Elphinstone, but it was established in Sir John Malcolm's time.

490. Are there many agents employed in the superintendence?—It is conducted on the excise principle; the collectors of districts are the principal persons who control the natives employed in collecting the salt duties, but it would be difficult to enumerate all the officers.

491. What is the nature of the collector's establishment?—He has his native cutcherry and district officers, corresponding with the sheristadars and tehsildars at Madras and in the Upper Provinces of Bengal.

492. Were the collectorates very large?—They were always of considerable extent, but have recently been greatly enlarged. These alterations were introduced by Sir John Malcolm, with the view to the efficient administration of the provinces, and to the reduction of charge. The change has, however, thrown a considerable number of the civil servants out of employ.

493. Are there sayer duties collected under the Bombay government?—There were

Hugh Stark, Esq.

16 February 1832.

were a great variety of sayer duties collected in the Bombay territories: these have been abolished, and fixed custom duties substituted.

494. Has not very much the same process taken place in Bengal?—Yes.

495. Then, in fact, does not the head of "sayer" include very much the same description of duties as you have described?—Yes; it is a term that continues to be used at all the presidencies.

496. Is the abkarree a revenue of the same description as the abkarree in the other presidencies?—Yes.

497. Is the custom duty also upon the same plan?—Yes.

498. Are there many taxes in India which have been the introduction of the English Government?—We have extended the principle of monopolies very largely; we have introduced the stamp tax, but we have abated a great number of taxes; all the irregular and vexatious imposts.

499. Except the stamp duty, is there any tax that can be said to be directly introduced by us?—The monopolies never existed in their present form.

500. But the principle of the monopolies existed?—Yes, the right of the government to monopolize every thing.

501. On those rivers on which toll at present exists, and is paid by the natives, would the natives readily submit to such an increase of toll as would reimburse the government for any improvement in the navigation?—The government, at the time the Burmese war broke out, had commenced a new canal across the Sunderbunds, which I understand has since been finished. The natives may either use this canal, or carry their boats round the Sunderbunds, which is a circuitous and dangerous navigation.

502. Do you know of any instance where the government have imposed a toll upon a navigation that was previously free, or where they have raised the toll for a navigation which had lower tolls before?—I am not aware that there has been any increase of tolls of late years. Tolls are levied upon the rivers communicating between the Ganges and the Hooghley, which are liable every year to be closed by sandbanks. We employ dredging machines and large parties of workmen to remove those obstructions, and the toll is intended to cover the expense of the labour which is required to preserve the navigation. Generally, the toll more than covers that expense.

503. Was that an imposition of our own; were such tolls ever imposed before we had possession of the rivers?—I cannot speak positively upon that; but if the ancient governments laid out money in clearing the rivers, I feel assured that they would not neglect to levy a toll.

Jovis, 23° die Februarii, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,

IN THE CHAIR.

Henry St. George Tucker, Esq. called in; and Examined.

H. S. G. Tucker, Esq.

23 February 1832.

504. THE Committee believe you held some situation in the East Indies connected with the collection of the revenue?—I did.

505. What situation was it?—I have been more than once a member of the Board of Revenue at the presidency; I was revenue and judicial secretary to the Government, and a commissioner appointed in 1807 for the settlement of the Ceded and Conquered Territory.

506. The Committee are desirous of drawing your attention to what is known by the name of the salt monopoly; will you be so good as to state the names of the principal manufactories in the Bengal provinces?—The districts of Tumlook, Hidgellee, the 24 pergunnahs, Chittagong and Cuttack.

507. In what way is the salt obtained by the Company from these different factories?—The Company control the manufacture; they make advances to a description of persons called molungees, who are the manufacturers.

508. Do

H. St. G. Tucker, Esq.

23 February 1832.

508. Do the Government contract with those persons for a certain quantity, or do they buy of them at any regular price for any quantity they choose to make?—I believe there is generally an estimated quantity and a regulated price for the season: of course the delivery cannot always be in strict accordance with any previous arrangement, because it depends very much on the season; a greater or less quantity of rain or inundation will produce, or cause to be produced, a less quantity of salt.

509. On what principle is the contract price fixed and regulated?—Much in the same way as other prices, with reference to the labour employed in the production of the article.

510. Is that equal at each of the different manufactories?—I believe not exactly, because I believe the cost of production varies in different districts. The price of fuel, for instance, may be more or less in different situations.

511. Do you bear it enough in mind to be able to state what has been the price at each of the different factories?—I cannot. I have visited different salt stations, but I never was employed in superintending the manufacture; my evidence could not very well go further than to the general character of the tax; the particular details may be best explained by some gentleman who may have been a salt agent.

512. How many salt agents are employed?—I believe the 24 Pergunnahs have been divided into two agencies, and there are seven or eight now, I think.

513. Do you recollect what they are paid?—They are paid by a commission on the revenue, on the net sales of their respective factories.

514. Do you recollect what the amount of the commission is?—The amount of commission varies, and of course will vary with the price and the quantity; but heretofore, when I was in India, it amounted to a large sum.

515. How much per cent.?—I do not recollect exactly; that is easily ascertained from the accounts; but I can state pretty nearly that the commission varied from about 40,000 to 80,000 rupees, which was the usual sum received by the salt agents. The factories vary very much, the salt being produced in larger quantity, and producing higher prices, at one factory than at another.

516. Had you ever occasion to know what number of persons were employed in producing salt in the Bengal territory?—No; I cannot estimate the number employed.

517. Had you ever any means of observing what was the condition of the persons employed on the salt factories?—I have stated in a little pamphlet which I have published (I believe I could quote the words), that they, the molungees, are among the worst-conditioned of our native subjects.

518. To what do you attribute that?—The climate is generally unhealthy; the situation in which they are employed is exposed to much discomfort, and the work, in fact, which they execute, is not one which is favourable to health. They are, perhaps, not so well paid as some other labourers, although I am not in a condition to state that they do not receive what may generally be considered the average price of labour to persons employed in similar occupations. I should say, from the little experience and the little knowledge I have had of the condition of these people, that it is not a profession in which they appear to enjoy the comforts of the labouring classes in other situations.

519. Can you say what induces these persons to engage in a work which is below the average comfort of the other classes?—Habit, location, and perhaps the difficulty of procuring other employment.

520. Is there any restraint exercised on them?—I believe none whatever.

521. Do they ever get in debt to their employers?—I should think not. There may be unsettled accounts, and advances may be made, which are to be repaid by their deliveries of salt; but I do not believe they are liable to any personal restraint whatever, except after proof of debt.

522. Have you any reason to believe that many of them are indebted to their employers?—I am not sufficiently acquainted with the details to answer a question of that kind.

523. But, generally speaking, you think that their condition is rather a comfortless one?—I do not go so far as to say that generally; I speak of their condition comparatively: I should say they are among the worst-conditioned of our native subjects, from climate, situation, and the nature of their labour.

524. Supposing that any thing was to change, either accidentally, or intentionally, the course of the salt trade in Bengal, and that the inhabitants of Bengal were to derive their salt either from the Coromandel coast, or any other source of supply, do you think that those persons who are now employed in making the salt could

REVENUE.

H. St. G. Tucker, Esq.

23 February 1832.

could be provided for either on land now uncultivated, or in any way so as to improve their condition?—I have recorded my opinion, that it should be an object with the Bengal government to extend the importation of coast salt, and to reduce the manufacture of our own Bengal salt in particular situations which are unfavourable to its production, and which are unfavourable also to the health of the people employed. I have done so with another view: I consider that salt on the coast of Coromandel can be produced much cheaper, and that by importing it largely we shall encourage the navigation of the doneys, or native vessels, which are employed frequently in conveying grain from Bengal to the coast, and which would derive a beneficial freight by having a return cargo in salt. With respect to the application of that surplus labour which may be thrown out of employ by reducing the manufacture in Bengal, the only resources, or the chief resources, of the Indian population at present is an application to the land. The manufactures of cotton, which heretofore constituted the staple and the great source of wealth to the country, have been nearly annihilated by the introduction of manufactures from Great Britain, by the substitution and use of British manufactures.

525. Do you think that an increase in the manufacture of salt from Coromandel would be of mutual advantage to the two provinces, and to the country generally? —Decidedly so. This opinion I have not only placed on record, but I have given it to the public.

526. Have you any means of knowing the difference of price between salt from the coast of Coromandel and a similar quantity manufactured in Bengal?—I cannot state the present price with certainty or exactness; but omitting the government duty levied in the provinces under the presidency of Fort St. George, the price of salt produced on the Coromandel coast is considerably below the cost of that manufactured in our Bengal provinces. I know pretty well the prices; but I cannot undertake to give a detail of them.

527. But you can give that information without stating it with great accuracy?—It is a varying quantity from year to year; the prices of our Bengal manufacture are liable to vary; they vary in different factories. I could give you very easily a general average of both the one and the other.

528. Be so good as to state the amount of the duty levied upon salt in the presidency of Fort St. George; before it is imported into Bengal, does it become chargeable?—It is admitted in two different ways; on "permit" sometimes, where the individual buys the salt and pays the duty; it is sometimes admitted on contract; there the government of Fort St. George have also the benefit of the duty; it goes as a part of their local revenue, so that in fact the salt does come charged with the duty to us.

529. In every case?—I believe in every case; because we have not been in the habit of importing salt from Madras as mere merchants. We have imported on contract, or on "permit," that is, giving a license to vessels to import, the parties receiving a certain rate on the delivery of the salt in Calcutta. I can state what that rate has formerly been; it has been 55 or 60 rupees per hundred maunds. The "permit" trade, as formerly carried on, yielded a very small freight.

530. In every case the salt brought into the Bengal presidency from the Coromandel coast was delivered into the government stores; can you describe the nature of the "permit" to which you have alluded?—The "permit" was nothing more than a license to import salt, the importer engaging to deliver that salt at fixed prices into the government warehouses at Calcutta. When we had reason to suppose that the salt likely to be imported on permit would not be sufficient for the demand, we have engaged in contracts, or authorized the government of Madràs to engage in contracts, for the supply of the quantity of salt required.

531. Has the contract price been in all cases below the price that was agreed to be given to the manufacturers of salt in Bengal?—I rather think that salt can always be delivered in Calcutta at a rate below the natural cost of production of our own salt.

532. I wish to ask you whether there is any difference in the quality of salt produced in Bengal?—My opinion is, that the Coromandel salt is a purer salt; that it is more nearly the pure muriate of soda. The Bengal salt is not an antiseptic; and I have heard that the molungees, in order to increase the quantity, are accustomed to throw into the brine the ashes of the fuel used by them. This adds a little, by the solution of the alkali, but it is an adulteration of the salt which has not been found by experience to be a real antiseptic. The quality of the Bengal salt is so far different from the Madras salt (which I believe to be nearly the pure muriate of soda), that the former will not cure meat; but you cannot account for tastes; and the

H. St. G. Tucker, Esq.

23 February 1832.

the people of Bengal at the present moment (or at least they have done so hitherto), give a preference to the Bengal salt.

533. Does the coast salt undergo any process of refinement before it is carried into consumption?—In Bengal?

534. Yes.—Not in Bengal; it is sold as it is imported.

535. Is it subsequently refined?—No; it is adulterated before it reaches the consumer, I am afraid.

536. What quantity of salt is permitted to be imported from the Madras presidency?—That varies in different years; it depends partly on the quantity we can produce in Bengal, and the quantity that we think we can bring to sale.

537. What is the greatest quantity you have ever known imported?—I do not think there are more than four or five lacs of maunds imported generally.

538. Seeing that the contract price is less in one case than the other, what has induced the government of Bengal to prefer purchasing a far greater quantity of salt at a higher price?—That is a question which is not very easily resolved; my opinion is, that we should purchase more of the one than we do at present.

539. Can you state what is the reason that induced a commercial company to prefer purchasing at a high price rather than at a low price?—My opinion is, that there can be no good reason. I do not know that we could suddenly import from the Coromandel coast a quantity sufficient to supply the whole consumption of Bengal; but my belief is, that we could gradually increase the quantity, and perhaps ultimately supply the whole consumption of Bengal by importation from the coast, upon better terms and with greater advantage, proportionately reducing our Bengal manufacture.

540. Although there might have been a difficulty in obtaining, in the first instance, all the salt that might have been required from the Coromandel coast, have the Company taken pains to obtain as much as they could, or have they restricted, or do they intentionally restrict it?—The plan of the Bengal government has been to supply from the coast the deficiency of the Bengal manufacture. My individual opinion is, that they ought to import as much as possible from the coast, and in the same proportion to reduce the Bengal manufacture.

541. Can you explain to the Committee why it has been thought wise to pursue a different course; what is the object, what is the motive?—We found the manufacture established. The monopoly has been attended with considerable profit; and the government of Bengal may not have wished to put that profit at risk by having recourse, experimentally, to an untried alternative; but I repeat, my individual opinion is, that the substitution of the coast salt for the Bengal salt is highly desirable. There is a prejudice (and that perhaps constituted one of the reasons which influenced the Bengal government) in favour of the Bengal salt on the part of the consumer, and the price of the Bengal salt has hitherto been higher than that of the coast salt in the Calcutta markets. This difference of price was, perhaps, equal to the difference of cost, so that upon the whole, as large a profit was probably realized by continuing the Bengal manufacture as would have been obtained by making the substitution, which I am disposed to consider advisable.

542. Under what rules and regulations is the salt sold by the Company?—The salt is put up periodically for public sale in lots; I think they were formerly quarterly, but now they are monthly.

543. Put up in lots of what size?—They were formerly 1,000 maunds, but I believe they have been reduced to 500.

544. Are they put up to free and open sale?—Yes, to free and open competition.

545. Are there many purchasers, or only a few?—A considerable number of purchasers. There are sometimes speculative purchasers, intermediate between the government and the merchant (brokers and others); but the number of purchasers is considerable.

546. Have the goodness to state what is the usual selling price?—The price of the Bengal salt varies from 350 to 450 rupees the 100 maunds; that is, it sells generally at from 350 to 450 rupees.

547. Does the price vary much from year to year, or from month to month?—It has varied between those two extremes; but it has rarely been below the one, or has much exceeded the other.

548. Do the purchasers contract to remove the salt at a given time?—A rowannah or pass is issued, which runs for a particular time; but they clear it out very much according to their own convenience.

549. Have

H. St. G. Tucker, Esq.

23 February 1832.

549. Have you ever known instances of the purchasers complaining that they have been unable to realize the price they have undertaken to give; and have you known allowances made on that score?—I do not recollect such instances. It is usual to make a deposit on the sale, which of course would be liable to forfeiture if they did not clear out the salt ultimately.

550. Can you inform the Committee what is the usual difference between the price at which the Company sell, and the price at which the consumers in the different parts of the country ultimately purchase the salt?—I am afraid the price to the consumer is considerably enhanced in the retail sale, and the article is also deteriorated; but I could not undertake to state the exact rate of enhancement, because it varies in every district, and perhaps in every market. Part of the selling price to the consumer, of course, consists in the charges of transportation, and the profits of the intermediate agents, and these will be different in different situations.

551. But salt that is consumed in and about Calcutta can have its charge very little increased by transport; have you any means of knowing in what the price is enhanced, compared with the price at which the Government sells, to the consumer in Calcutta and its immediate neighbourhood?—The retail price in Calcutta exceeds, of course, the wholesale price; but I could not undertake to say at any given period what has been the ratio of increase.

552. Speaking generally, do you think the high price of salt presses inconveniently on the inhabitants of Bengal generally?—My opinion is, with reference generally to the character of the tax, that it bears by no means heavily on the population; or at least, I am disposed to think that it would be exceedingly difficult to substitute any direct tax which would bear more lightly; although it is not absolutely a voluntary tax, yet it is paid insensibly. The consumer, if it be considered a necessary of life, is of course under the necessity of paying the tax. In remote and small markets it would be difficult to say in what degree the price of any article, when extremely scarce, may be enhanced; but I speak with relation to those paid generally by the consumer.

553. Are you able to say whether it is likely that it may have amounted to several hundreds per cent.?—Unquestionably, beyond the cost of manufacture. The monopoly does enhance the price to the consumer several hundreds per cent., no doubt. Our own tax, without the intermediate profits of merchants and retailers, amounts to several hundreds per cent.

554. Can you inform the Committee the limits to which this supply of salt extends; at what distance from Calcutta is it met by the supply from the West?—It supplies the whole of Bengal proper, Behar and Orissa; but in Benares it meets the Western salt.

555. Do you know in what way the salt is obtained; is it from brine springs or salt lakes?—Much of it is produced from salt lakes in Malwa.

556. Do you know any thing of the nature of that salt?—It is considered inferior to the Bengal salt.

557. Do you entertain any doubt that, if a cheaper and more plentiful supply could be obtained in Bengal, that a much larger surface of the interior would be supplied from that source than there is at present?—It has been an object with us to extend the use and consumption of our Bengal salt, from which we derive so large a revenue; but we are in this dilemma; the salt from the lakes of Malwa is produced much cheaper than the Bengal salt at our sale prices. If we impose a duty sufficient to bring the Western salt on a level with the Bengal salt, we inevitably produce smuggling: the frontier is so extensive that it cannot be guarded, and a high rate of duty, under such circumstances, will always be injudicious; so that, in point of fact, we cannot bring that salt to a level which would induce the consumer to give a preference to our own. An attempt was made in 1805, after obtaining possession of the Western Provinces, to introduce a monopoly of the Malwa and other salts on our Western frontier, but it failed totally.

558. Is the salt that is introduced in the westward charged with a duty in the countries in which it is produced?—At present a great part of the territory is under our own influence; Malwa, for instance.

559. Is it excised?—It pays a duty in any native independent state in which it is either produced or through which it is transported, and it also pays a duty upon our own frontier; but that duty has now been rendered moderate, in order to prevent smuggling.

560. Is not salt so bulky a commodity that it is difficult to smuggle it?—It is difficult, but not impracticable.

H. St. G. Tucker, Esq.

16 February 1832.

561. What is the distance of the source of that salt, (the Western salt) from the point at which it meets the Bengal salt, compared with the distance to that point from the Bengal monopoly?—The Bengal salt reaches as far as Benares, which in a line by the river is more distant, but in a direct line about 400 miles from the presidency; the Western salt imported has to traverse a considerable extent of country to Benares.

562. You have given me the distance from the Benares point, now I want to know the distance from the western point to Benares?—The distances are much more considerable; I should suppose to Benares, the Western salt is conveyed about 800 miles, and it supplies the intermediate country.

563. Now what is the comparative difficulty of transport over those two distances of country?—The transportation, although against the stream, is more easy, perhaps, and more certain from the Bengal provinces. The salt from Malwa and the western lakes is transported a considerable distance by land in hackercys (carts), or on bullocks.

564. Then you conceive that the Bengal salt may be more easily transmitted to Benares than the Western salt can be transmitted to the same point?—Decidedly; the latter, for a part of the distance (*i. e.* from Furruckabad, Cawnpore, Agra, and some other places), is transported by water; but in the route from the western lakes, and in crossing the Dooab, it is transported by land-carriage.

565. Therefore, notwithstanding the obstacles presented by a double distance and greater difficulties of transport, the Western salt is produced so cheaply as to meet the Bengal salt in the Benares province?—Yes; because the import duty on transit is not nearly equal to the profit or monopoly price.

566–7. Have you stated what the amount of duty levied at our frontier is?—That has been altered. I think it appears in the Regulations of 1819.

568. Is it your opinion that the manufactory of salt, as conducted under the Bengal monopoly, is more expensive than it would be if conducted by private manufacturers?—I should doubt it very much; it is impossible for me to say what private agency and individual ingenuity may effect; but my belief is that our manufacture is conducted with great prudence and economy. I have not been able to make the comparison with any manufacture tried by individuals, and therefore I will not go so far as to say that individuals may not be more successful than the agents of the Company in producing the article at a cheap rate; but my belief is that great attention is paid by the Company's servants to the manufacture, and that it is produced as economically as circumstances will permit.

569. Do you not conceive that the establishments maintained by the Company for that manufacture are upon a more extensive scale than might be necessary for conducting the manufacture under private management?—The only establishments are the public servants, whose agency is considered necessary to conduct and superintend the manufacture; the principal European officer is paid by a commission; whether that commission exceeds the profit which a private individual would be content with I cannot un ertake to say.

570. With reference to the supply of the interior of the country, and to the probability, under the circumstances under which the trade is conducted, of its being a very scanty one, I beg to refer you to this, which is an extract from a letter from the Governor General's agent from Ramghur: "I shall rejoice if your plan for extending the supply of salt to the country in general is carried into effect, because the greater part of the districts under my agency are at times much distressed for want of that necessary article. Singboon in particular is so very precariously situated, that once or twice the surka coles have assembled in large bodies round my tents, earnestly beseeching me to apply to Government to adopt some means to their being regularly furnished. The zemindar of Singboon the other day wrote to me, stating he had not a seer left on his estate, and begging that I would give him a note to the salt agent to enable him to purchase a supply. Salt is only allowed to be transported into Singboon by the way of the Bermooi pass. A glance of the accompanying sketch of the frontier of those places will show the hardship of being obliged to bring the salt from such a distance when it really could be got on the border of their district; besides the length of the journey, the poor fellows are obliged to pay a toll to every chief through whose district it passes, and there are at least half-a-dozen of them; the consequence is, that salt is smuggled whenever an opportunity offers." With reference to that statement, what is it that occurs to you?—I think it highly probable that the district of Ramghur, which is an inland hilly district, may sometimes be very inadequately supplied; and that in consequence of the salt passing through the terri-

tories

H. St. G. Tucker, Esq.

23 February 1832.

ries of petty chiefs, it may be liable to great exactions, likely to produce a great enhancement of price. It must be observed also, that on that frontier (Singboon I mean, or the Jungle districts bordering on the Hidgellee agency,) there are great facilities for smuggling; and the agent may perhaps find it necessary to impose checks and restraints, which may operate in obstructing the transit of salt, and by consequence in enhancing its price. I may observe further, with reference to that part of the country, that the transport of salt by the Ganges to Patna, and from thence to Ramghur, is attended with a very heavy expense; and I think it possible that the district of Ramghur may be one of those to which Sir Charles Forbes alluded, where, from the difficulty and expense attending its transportion, the salt comes to the consumer no doubt very much enhanced in price.

571. But if that were the cause of the enhancement, it could hardly be said to be produced by the monopoly, because the difficulty of transport would have that effect on salt produced by any other means?—The difficulty of transportation would of course be the same whether the monopoly existed or not; but if we were not compelled, with a view to the preservation of the monopoly, to place restrictions upon that frontier, Ramghur would be supplied from Cuttack and from the Hidgellee agency, through more direct channels.

572. Do you believe that much salt is smuggled into consumption from the different factories, of which no account is rendered to the Company at all, and that salt is in point of fact removed from the manufactories without being conveyed into the Company's warehouses?—I think it very probable that the molungees or manufacturers themselves smuggle a little salt; and I hope they supply their own consumption. I think it also possible that, by the collusion and connivance of the public servants, even the regular merchants sometimes remove a larger quantity of salt than they are entitled to under their passes from the district golahs. The Madras salt is all warehoused and disposed of at the sulkeah golahs, about a mile from Calcutta; but in all the salt districts from whence the salt is removed under these passes by the merchant himself, it is very possible that our servants may sometimes allow greater quantities to be removed than the rowannahs or passes express; but I believe the check is generally very efficient at the chokees.

573. Have you heard any estimate which you think nearly correct of the quantity of salt which finds its way into consumption in Bengal which is smuggled?—I could not undertake to estimate the extent of smuggling; my own opinion is that it is not very extensive. I should observe, as a sort of palliation of the monopoly restrictions, that as soon as the salt leaves the salt districts it passes perfectly free; we place a barrier, by means of the salt chokees, around the manufacturing districts, but as soon as it passes that barrier, there is no further hindrance to its passage.

574. Was your attention ever drawn to the possibility of a trade with England in salt; do you know at what price it could be imported from Liverpool?—I cannot answer the question, because I cannot undertake to state at what price it could be imported. I have not paid particular attention to the prices in this country; and the charge of transportation of course would vary with circumstances. In time of war, in consequence of higher freights and higher insurances, the article must necessarily come much higher; and we could never certainly allow our population to depend on a casual or uncertain supply. I may go on to observe, that I doubt extremely whether our native population would be disposed to consume your English salt, for their prejudices are very strong, and they have, I believe, at this moment, an idea that your manufacture takes place in a manner which they would consider impure; that you employ in the purification of your salt materials which they would esteem impure; and that they would be very much disposed to reject the article, if they were aware of its origin.

575. Under these circumstances, the Committee would think it probable that no obstruction whatever has been placed in the way of English salt, either by duty or by regulation; is that so?—There is a prohibition against the importation of all salt, except under permit or license, or contract with the Bengal government.

576. Would that be necessary if there was a disinclination to consume English salt?—It would be a question then for the Government to determine, I presume, whether the importation of that salt would interfere with our Bengal revenue, the "Bengal monopoly," as it is called; whether we could realize a duty on our importation of English salt, which would compensate us for giving up the Bengal monopoly.

577. During the time you were connected with the revenue in Bengal was any attempt made to import salt from England?—I do not recollect any.

H. St. G. Tucker, Esq.

23 February 1832.

578. During the time you were connected with India, did the possibility or probability of gaining by importing salt from England ever come under the consideration of the Bengal government?—It never, that I recollect, came under the consideration of the Bengal government; and I myself individually should have doubted whether it would be received by the consumer, and therefore, whether the project of its introduction would not be altogether visionary. I myself, in consequence of a plan having been proposed by one of the public servants in Bengal to purify the coast salt upon the plan of the Liverpool manufacture, recorded upon the proceedings of the Court of Directors a dissent, or minute, explaining the grounds on which I considered it highly unadvisable to make any such attempt. That document may of course be obtained and referred to by the Committee.

579. Would it not have been, under the circumstances you describe, desirable to have given the British trader a fair chance, or at least a fair opportunity, of trying the experiment of the market, and ascertaining by experiment whether or no the Hindoos would have continued to have objected to his salt?—I have no objection to your making that experiment, provided we, as a government, are allowed to impose a duty on importation sufficient to protect our Bengal salt revenue.

580. Do you know the amount of duty that is now charged on salt, if any should be imported from Great Britain?—I do not recollect that the importation is recognised by our local law or regulations; if any importation were allowed, there must be a protecting duty.

581. Do you know under what regulation such salt would be admitted into Bengal?—I think the last regulation, prescribing the duties on importation, was pased in 1819. I really do not wish to say much of that Regulation, as it seems to me to be somewhat extraordinary and questionable: it enacts, that salt imported, without being on permit or contract, shall be deposited in the Company's golahs and sold. If it realize 300 rupees per 100 maunds (or a duty of three rupees per maund), the whole goes to the Company; if it realize more, the excess goes to the importer; if it realize less, it is required to be *destroyed.*

582. I wish to ask if any merchant would import salt under those Regulations?—Unquestionably it has been imported, because the selling price generally exceeds the duty of 300 rupees per hundred maunds, and is sufficient to give a remunerating profit to the importer.

583. Is it within your knowledge that it has been imported from Great Britain?—No.

583*. From what country then?—From the Coromandel coast.

584. Has any salt come from Persia?—It is imported from Muskat in small quantity.

585. The Committee conclude that it is the main object of the Indian government, in adopting the regulations which are now adopted in Bengal, to raise as large a sum as they can in the nature of a duty on salt, provided only the largest revenue is secured which they can fairly obtain on it, to give their subjects the cheapest and best supply in their power; I would ask you, whether you are of opinion that the regulations now in force are the best that could be devised for securing those objects?—I could not possibly undertake to say that the present, or any other system which could be devised, is the *best* which could be devised. Our object has been to raise as large a revenue as possible, always considering, of course, the comfort of the consumer, and the means generally of promoting that object in the best manner. A material improvement, as I have stated before, may, I think, be effected by increasing the importation of salt from the coast of Coromandel, and by reducing our own manufacture in particular objectionable situations.

586. Will you turn your attention for a moment to the question I am about to propose to your consideration: Suppose, for a moment, that the Company were to lay aside, in the matter of salt, their character of merchants, and were neither to buy nor to sell salt, but were to leave the dealing in salt to such merchants as might be disposed to undertake it; suppose that their whole attention was directed, as governors, to raise by taxation the largest revenue they could secure from salt, whether made or imported; suppose that on all salt made in Bengal an excise duty should be charged and levied under regulations which should be sufficient to secure the duty, founded upon similar principles to those which were established in England for securing the revenue here; supposing, with reference to all salt to be introduced by sea, whether from Malabar or from the coast of Coromandel, or whether from England, a fixed customs-duty should be taken; do you think that, under such a system of regulations, the revenue to the Indian government might be effectually secured

H. St. G. Tucker, Esq.

16 February 1832.

secured, and as large an amount as is at present collected; and do you think that the supply to the inhabitants of Bengal might be enlarged and improved?—That is a very comprehensive question; in fact it embraces many objects. I can only state, generally, that the substitution of an excise for that profit which we now obtain by means of the monopoly, would be expensive and extremely vexatious. If the supply to the consumer could be furnished wholly by importation, we might fix a very high import as a substitute for the monopoly profit; but all high duties are liable to be evaded by smuggling, and I should very much doubt whether, in the case of our succeeding in substituting salt by importation for the salt at present manufactured at home, we could, by means of the import duty, derive the same revenue. The Committee will be pleased to observe, that the Bengal salt is manufactured within narrow limits; that the monopoly profit may be considered as something approaching in effect to an excise duty; an excise duty levied, I may say, at the place of manufacture on the whole consumption. If we waited until the salt was spread over the country, and then levied an excise, or a duty upon transit, we could not effect that object without an expensive establishment, nor without rendering the tax, in my opinion, extremely vexatious to the people.

587. The Committee, from documents which they have been enabled to have recourse to, have reason to believe that the contract price of salt which is paid by the Bengal government is generally 1 *s.* 2 *d.* the bushel; that there are other charges which generally raise the cost of the salt to them to about 1 *s.* 6 *d.* a bushel; it appears that the average estimated selling price from the government warehouses is about 5 *s.* 3 *d.* per bushel, so that the tax, or the profit to the Government, may be estimated at something less than 4 *s.* per bushel, which is equal to a duty of about 270 per cent. Now, supposing that the principles upon which our excise duty upon salt, which was infinitely higher, were regulated, and were applied to the salt factories in Bengal, where, in your opinion, would be the difficulty in charging on the salt introduced in the golahs a duty of 2 *s.* 6 *d.*, always supposing that that class of officers which are now found efficient to prevent smuggling under the present regulations would be equally efficient to prevent smuggling under those regulations, without the possibility of their being more costly under the new system than they are under the old one; and supposing only that the duty introduced into the golahs was not to be paid until the salt is carried out by the merchant for consumption, and that no persons were permitted to trade in it but those who could give security that the duty should be paid: under such regulations, could there be by possibility a greater difficulty in ensuring the amount of duty, which we suppose to be 270 per cent., in the one case than in the other; that is, under the suggested regulations and those that now exist?—If the monopoly were abandoned, and the manufacture of salt were left to private individuals, it appears to me that it would be extremely difficult to levy a duty, in the shape of an excise, commensurate with the present profit of the monopoly. There is a great temptation to evade all high duties; and there would be facilities, I think, sufficient to enable private manufacturers and dealers to supply a portion, and no inconsiderable portion, of the consumption by evading the duty.

588. The facilities, what will they be?—The local consumption of the districts in which the manufacture takes place would, I have no doubt, evade the duty very generally, and I believe that at present, to a certain extent, it is evaded; but my opinion is, that there would be an illicit manufacture and exportation from those districts, under such a system, to an extent materially injurious to the revenue. I cannot well imagine any checks which could be well imposed on the manufacturers and dealers sufficient to secure the application of the duty to the whole manufacture. At present the whole manufacture is in our hands, and our monopoly profit is derived from nearly the whole manufacture: under a system of private management, my apprehension is that no inconsiderable quantity would escape the tax.

589. Under the regulations that were established in England, all persons were prevented arbitrarily from making salt who did not enter their premises and obtain permission from the Excise to do so; would there be any difficulty whatever in applying such a regulation in Bengal, and would not such a regulation as effectually prevent the clandestine manufacture of salt as the regulations which exist at present, and which are described by you as effectually accomplishing that object?—I am not sufficiently acquainted with the excise regulations of this country to be able to say how far they could be applied with effect to the manufacture of salt in Bengal; but my belief is, that any excise regulations which could well be introduced into

H. St. G. Tucker, Esq.

23 February 1832.

Bengal, would be liable to be evaded, and that they would generally operate vexatiously on the people.

590. Can you point out in what way they would be likely to operate vexatiously to the people?—My opinion is, that the people of India ought to be exposed as little as possible to the interference of revenue officers of any description.

591. Is it possible that any interference can exceed the interference which is applied to the manufacturers of salt at present in Bengal? Are they not under restrictions as absolute, in order to secure the monopoly, as they could be placed under in order to secure the revenue?—The manufacture of salt is at present under the government officers, the government agents and servants.

592. If the change that has been suggested took place, would it not still continue under government officers and agents and servants?—That would depend on the nature of the system which it may be proposed to introduce in substitution for the existing system. I suppose the question to assume, that the manufacture is made free to any persons who may choose to engage in it. Supposing the manufacture to be conducted by individuals, you must have a host of revenue officers to superintend their transactions and concerns; at present the Government employ the molungees, who are the labourers, in producing the salt. Their condition, as I have before stated, may not be such as is desirable, but by substituting private agency, I do not know that their condition would be improved.

593. There was no idea, when the question was suggested to your consideration, that any individual who liked to embark in the trade might be permitted to do so; but the idea that was suggested to you was, that no person should be permitted to make salt who did not point out the premises on which he was desirous of making it, in such a way that Government might be satisfied that they could be surveyed and properly looked after. The idea was, also, that a license should be obtained for making the salt, and that the manufacture should be carried on under the same sort of guard or superintendence that is now applied to the manufacturers who make by contract for the Company: the idea also was, that no person should be permitted, although a private manufacturer, to sell salt, without having, in the first place, conveyed it into the government golahs, as a security for the duty; that no sale should take place at the place of manufacture, but that in every instance all the salt made should be carried into government warehouses, in the same way as the government salt imported would be if it were warehoused for the security of the duty, but that the duty should be collected from the merchants at the time they effected their private sale to the dealers who are to transport it over the country. If these objects could be secured, would not a great part of the difficulties you have mentioned be remedied?—I believe I understand the question; it seems to me to be this, that individuals, under license, should be allowed freely to manufacture salt, under the obligation that it should be deposited in the public golahs, or warehouses, where it would be subjected to an excise. My belief is, that smuggling would take place between the period of manufacture and place of manufacture, and the period of its being so deposited in the public golahs, therefore we could not apply the tax to the whole quantity produced. The plan would seem to me to resolve itself into a change of agency merely, as regards the manufacture; and I very much doubt whether that change of agency would produce any benefit, either in regard to the price or cost of the article, or in regard to the well-being of the parties whose labour is employed in producing the article.

594. Be so good as to state why you think that the present force of chokees, who are at present capable of preventing the smuggling under the present system, should not be equally capable of preventing it in the system under consideration?—The same chokees, in either case, would be equally efficient in preventing smuggling from the salt districts; but if we put the manufacture out of our hands into private hands, the individual manufacturers will have means and facilities of supplying, at all events, the consumption of the salt districts; and they will have, I think, greater means even of smuggling for the supply of the country more generally.

595. Do not Government, in point of fact, agree to give a contract price, so much per maund, for all the salt made now; is not that the case?—Yes; they arrange, at the commencement of the season, with the manufacturers for estimated quantities at particular prices.

596. In what sense, then, can it be said that the present manufacturers of salt are not manufacturers supplying you on contracts?—They are manufacturers certainly, but manufacturers under the superintendence and agency of the public servants.

H. St. G. Tucker, Esq.

23 February 1832.

597. Why then would not you be equally secure if the salt was made by private manufacturers under the superintendence of government officers, who should be called excise officers instead of salt agents: instead of monopoly agents, call them excise officers; where is the shadow of difference?—I supposed when this projected system was mentioned, that it was proposed to consign the manufacture either to the zemindars or to large capitalists; if all the change intended be, that the molungees shall manufacture the salt and deposit that salt in the district golahs, the change appears to me to be nominal, as far as the first process is concerned.

598. There must of course be a new mercantile capital introduced, instead of the mercantile capital which is now furnished by the Company; somebody must appear in the character of the manufacturer or merchant; but still the question always supposes, that whoever was employed, rich or poor, that he would be under the surveillance of the Government, and it does not occur to me to put the question to you, that you would have more difficulty in controlling a wealthy individual than a poor molungee?—But the wealthy individual would have better means of smuggling than the poor molungee, as I understand the idea which has been thrown out.

599. Do you entertain any doubt, that under such a system as has been suggested to you, that a fair competition of commercial capital would insure to the individual consumers a delivery of salt at a much lower price, as compared with the cost price and the duty, than they obtain it now, when a sort of second monopoly arises between the monopoly of the Company and the consumer, by its passing into the hands of wealthy merchants?—The government duty constitutes the great element in the price to the consumer. Whether private agency could introduce the article on cheaper terms than the present government agency I cannot undertake to say; but it does not appear to me that, by introducing and substituting private agency in the manufacture, any material change would take place in regard to the price to the consumer, unless either the public duty were reduced, or unless the cost of production were diminished by means of such private agency.

600. Do you not think that the limited quantity that is now supplied to the Government, that the limit which it is now found necessary to impose on the quantity in the government sales, would be very much got rid of, and that the private merchants would find the means of supplying a considerable quantity always with the amount of duty imposed?—It has been an object with the government of Bengal to increase their sales gradually, and indeed as far as they can be extended, without materially reducing the public revenue. The sales heretofore amounted only to about 38 or 40 lacs of maunds, and now we bring 48 lacs of maunds to sale. We regulate the supply of the market with reference to the selling prices, extending it when the prices rise, and reducing it when we have reason to believe that the market has been over supplied.

601. Do you entertain a doubt that if merchants could enter freely into this trade, always paying the amount of government duty, that they would, by the natural process of competition, extend the supply and reduce the price to the people?—I do not see how the price to the consumer is to be reduced, except by economising in the charge of producing and conveying the article to the consumer, or by a reduction of the public tax.

602. Suppose that the public tax, or rather the monopoly profit to the Company under the present regulations, should appear to be 275 per cent., and that a duty of 275 per cent. was imposed on all salt imported from Great Britain, what objection, in your view, could there be to admitting the free importation of salt from Great Britain, from permitting it to be warehoused on its arrival in public golahs, the amount of duty to which the salt was liable being paid in the usual way, in the way usual in England on its being taken out of the warehouse to be sold for consumption; will that either lead to a loss of revenue, or in any way injure the Government of Bengal?—The present monopoly profit, which has been estimated at 275 per cent., would have produced the same revenue, when applied to the same quantity, from whatever quarter that quantity might come; but I have stated already, that I doubt very much whether the Indian consumer would receive your English salt. I have also stated that it would not be desirable that the Indian consumer should be left to any uncertain supply.

603. We will not suppose that any uncertainty should be created, or that the Bengal government should be intended to forego any compulsion; the question merely supposed the permission; and the object was to know what objection there could be to granting such a permission, leaving persons to avail themselves of it or

H. St. G. Tucker, Esq.
23 February 1832

not according to circumstances, as they might turn out, to know whether the government of Bengal could be losers of revenue, or whether any injury could be done to any body?—The Bengal government could not be losers by levying the same rate of duty on the same quantity; but there are many considerations involved in the question of substituting, at any duty, the English article, if English salt will not be received by the Indian consumer.

604. We only suggest competition; where lies the objection to giving permission?—I have no objection to that if the people will eat it, and you do not supersede the other. It is possible that the English salt, by a greater degree of cheapness (not that I assume that fact), might supersede in time our own manufacture, and leave us dependent on a *distant*, and by consequence an *uncertain* supply. The like duty on like quantities must produce the like result. I consider the two countries united as one; I wish to see India treated as the county of York.

605. Are you aware whether the Court of Directors had ever contemplated a change of this description?—Of substitution?

606. Yes.—Not that I know of.

607. You do not happen to be acquainted with the letter in the separate department from the Court of Directors to the authorities at Bengal, dated the 10th June 1829, in which they remark upon certain communications from the Board of Revenue in Bengal, and make use of this language: "With respect to the supply from the coast, we shall call for more information on the subject from the Madras government, and shall not decide without mature consideration; but the present impression on our minds is, that an arrangement with reference to that which now exists might be made for obtaining the whole to be supplied from the coast, and putting an end to the Bengal manufactory, with its complicated and most expensive machinery?"—I was a party to that letter; and I have already stated most distinctly that I have long wished to substitute, as far as possible, coast salt or Coromandel salt for our own; give me the cheapest and best article, and I do not care from whence it comes in the present instance.

608. In respect to the difficulty of substituting an excise superintendence for the present monopoly agency, is it not the case that the manufactory of salt in Bengal is necessarily confined to a particular district?—There are only particular situations in which salt can be produced; the districts must be within the influence of the tides. Salt is produced from the deposit made during the spring tides, therefore the manufacturing districts are confined to what may be considered the neighbourhood of the coast.

609. Well, that being the case, does it not therefore insure the Government, under a change of system, against any difficulty which may arise from the diffusion of the manufacture over a very large extent of that territory, and the consequent difficulty of collecting the revenue over a very extensive surface?—The extent of line from Cuttack round by the Sunderbuns to Chittagong is very considerable.

610. Therefore, if that were even placed under an excise, the superintendence would not be more extensive under the excise than it is under the agency?—Certainly not, if you mean (as we do at present) to leave the salt perfectly free from all further restriction as soon as it quits the salt districts.

611. If the excise control was confined to the manufacturers, and not to the consumption, the extent of territory would add no difficulty?—No; the extent of territory would be the same.

612. Are you aware at all of the nature of the present system at Bombay?—Not particularly; I believe the revenue there is collected by a custom-house or transit duty.

613. Are you not aware that the system at Bombay has been lately placed on the system of private manufacture under government duty?—I believe it has; but the Bombay system can never produce a revenue on the same scale as the Bengal system, because I have already stated that it is impossible to collect a transit duty to the amount of 275 or 300 per cent., without it being generally evaded; every transit duty must be moderate.

614. In the evidence of Mr. Mill, in the Report of 1831, he describes the Bombay system thus: "The mode of calculating the revenue is by an excise duty upon what is delivered; the system has been recently adopted, and Government have ceased to manufacture salt on their own account; and the mode of collecting is by an excise duty on their manufactures, and an equivalent duty on that which is imported;" is not that precisely the system which has been mentioned to you?—That is the system which you appear to have in view.

Sabbati, 25° die Februarii, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

III.
REVENUE.

Alex. Reid, Esq.
25 February 1832.

Alexander Reid, Esq. called in; and Examined.

615. WHERE do you reside?—I reside at Liverpool.

616. Are you now, and have you been for any length of time, connected with the manufacture of salt in England?—Yes, I have, for five or six years.

617. Do you manufacture salt on your own account?—Yes.

618. At what place?—In Cheshire and in Worcestershire.

619. At what place in Worcestershire?—Stoke Prior: Stoke Wych it is called now.

620. Do you manufacture for the home market or for export?—For both; but the largest portion is for export.

621. Of the quantity of salt that you manufacture, what proportion is sold in the home market?—I cannot exactly say the proportion. The total quantity of salt shipped from Liverpool last year was about 320,000 tons, of which I think about 80,000 tons might be for home consumption.

622. Do you manufacture salt from brine springs, or is it rock-salt?—Entirely from brine.

623. Were you a manufacturer at the time that a duty was taken upon salt in this country?—We commenced just when it was taken off; but I know the detail of the management under the duty system also, though not a manufacturer at that time.

624. To what countries do you export salt?—To America. I find last year there were 80,000 tons exported from Liverpool.

625. Do you mean the United States?—Yes.

626. Do you export salt to the British provinces in North America?—We do, to a large extent, also.

627. To the West India islands?—To the West India islands.

628. To South America?—To South America.

629. Do you send round Cape Horn?—The Americans, I understand, send a good quantity: I cannot say we do.

630. To New South Wales?—We do.

631. Do you send salt to Africa?—Very largely.

632. To what parts?—They go by the British ships trading to all parts of the coast.

633. Is any salt sent through the Straits of Gibraltar?—*Fine* salt is, but not to a large extent. I find from the Customs returns last year to the United States, there were from Liverpool 80,000 tons, 60,000 to British America, 80,000 to the different ports in the Baltic, 40,000 tons to Ireland, and about 80,000 coastwise, for home consumption in England.

634. Does that close the whole?—That closes the whole. In addition to that, there are manufactures in the interior, say the upper part of Cheshire, Staffordshire and Worcestershire, that supply the home market, which are not included.

635. Is the quantity of brine in the red marle districts of England so abundant that a large addition could be made to the quantity of salt exported, without raising the price?—I conceive it is: inexhaustible, I think.

636. Does the cost price of salt depend entirely upon the price of labour and upon the cost of fuel, and in no degree upon the plenty or scarcity of the brine springs?—The cost of salt depends upon the cost of fuel and labour, which of course must be estimated at the place *where* the brine is found; also on the strength of the brine, and its proximity to a port of shipment.

637. Do you believe that a considerable addition could be made to the export of salt without increasing the price?—I conceive that it would not materially increase the price; that the price of salt would be fixed at a rate to afford a mere return for the capital employed by the manufacturer.

638. The

Alex. Reid, Esq. 25 February 1832.

638. The question is with a view to ascertain whether the necessary price of salt would be permanently increased by an additional demand?—I conceive, from the nature of the salt manufacture, and the supply of the raw material, which is the *brine*, being apparently inexhaustible, that the same fluctuation could not take place in that manufacture as in any other, and that a very large increase could take place without increasing the price to any considerable rate.

639. Is the salt which you export all in the same state, or is it prepared differently for different markets?—It is prepared differently for different markets.

640. Be so good as to point out the causes of the difference, and the difference of the manufacture?—Salt for Ireland intended for the making of butter, must be prepared with a very fine grain to melt easily. Then again, for the curing of beef or provisions, it is necessary to have a round grain, that it may not melt so readily upon the provisions. Another thing that regulates the quality necessary for the different countries, is the mode in which it is introduced into those countries; for instance, in America, where the duty is paid upon the import of salt *by weight*, and the sales are effected by *measure*, they require very high-dried salt; this is also the case in Russia and in Africa; but I conceive where the duty is levied by *weight*, and the salt is sold by *weight*, the same causes do not operate, and that the common salt would be applicable to any market generally.

641. Are your factories in such a state that you could with facility produce any commodity fit for any market, be the demand of what description it may?—It merely depends upon the temperature you bring the brine to for the purpose of evaporating. It is done in a day, or in an hour, by regulating the furnaces.

642. What process does the salt which you export undergo?—The brine is pumped up in a pure state, and put into a pan, and heat applied merely to make it boil and evaporate the fresh from it, leaving the deposit of salt; nothing whatever is used to refine it.

643. Can you state with the utmost confidence that no animal matter is used to purify the salt?—Decidedly not.

644. You can give the Committee the most positive assurance as a manufacturer of the truth of that statement?—I can.

645. Generally speaking, not confined to your own manufactory?—I can speak positively to all the salt manufactured from brine.

646. Of the quantity of salt exported, is any considerable proportion made from the rock-salt; do the rock-salt manufacturers export much salt?—They cannot do it at the cost of salt made from brine, because the expense of the rock would cost 4 *s.* per ton, and the brine costs merely the expense of pumping into the pans.

647. When you speak of exporting salt largely, the Committee are to understand you mean salt made from the brine springs?—Entirely so.

648. In the manufacture of which nothing is used of an obnoxious character?—Nothing whatever.

649. Of the total quantity of salt exported from Great Britain, what portion is exported by yourselves?—For export, I think, about one sixth of the whole we either ship ourselves or sell to exporters.

650. Does the statement you have made with reference to your own salt apply equally to all the salt exported, or do the others use a different process?—It applies to all salt equally made from brine.

651. Is the process of making salt from rock-salt precisely the same as when it is made from brine?—The fact is, that they merely melt the rock to obtain brine; but you may observe, that if the rock costs 4 *s.* a ton, and we get the brine for nothing, merely for the expense of pumping up, they cannot meet us in the market; they allow about a tenth part of the rock for impurity, consequently they are paying about 4 *s.* a ton for the brine which we get for nothing.

652. Have you ever had occasion to turn your attention to the possibility of salt being exported to the East Indies?—Yes, I have very much; and the result is, that I believe that if British salt were admitted into India upon the payment of duty the same as salt manufactured there, we should obtain a large portion of the supply of that country.

653. At what price do you think you could sell salt at a profit to yourselves at Calcutta, duty free, including the tonnage and insurance?—I would assume the price at the works, 13 *s.* a ton; the cost of transport to the ship, 3 *s.*; then the town-dock dues and charges, 1 *s.*; the insurance, at 40 *s.* per £100 value, would be about 6 *d.*; then at present some ship-owners would take freight at a rate which I do

not think is fair to calculate as a permanency. I am offered just now to take salt at 20 *s.* a ton; but in estimating the freight, I have consulted a great many extensive owners, and they say, that a large trade could be had in salt, to pay them well, at a freight of 40 *s.* per ton.

654. Is there anything in the general character of the trade with India which would make it convenient to the shippers of other goods to have such a commodity as salt by way of dead weight?—Yes. We see that there is a large surplus of tonnage imported compared with what is exported; therefore there must be a surplus of shipping to take out salt.

655. Would the quantity of salt exported depend always upon the quantity of other goods upon which the payments for freight would chiefly be made; would the salt be taken merely as dead weight to complete a cargo?—Yes; but I conceive that an inducement of 2 *l.* a ton on the voyage out would increase the imports from India.

656. What size are the free traders that go from Liverpool, upon the average?—From 300 to 500 tons.

657. If you took up a whole vessel, how much per ton would the freight be?—It would be an inducement to the ship-owner to take a lower freight. When the ship is taken up for goods, the detention in port and loading for a better freight is generally very considerable. It is known that a ship lies loading for two months sometimes. Now a vessel that took salt entirely we could load in three days; therefore a ship-owner would be glad to load an entire cargo at 40 *s.* per ton freight.

658. If salt could be exported, would it diminish the average time which each vessel remained taking in the cargo, and would the general expenses be diminished on that account?—Very much so. An important consideration to the ship-owner and to us, as looking for a trade, would be, that if a vessel could obtain 100 tons of dead weight immediately that she is ready, the manufacturer or exporter of the other goods, seeing that commencement made in her loading, would immediately begin loading his goods, and thus give very great dispatch to the trade.

659. The Committee presume that goods of a higher quality and greater value, and which are light in proportion to the space they occupy, could afford to pay a much higher rate than salt?—Yes, and always do; and to confirm that, perhaps I might mention the case of iron. Iron being a dead weight, is known to be taken out at a rate of 15*s.* merely for the purpose of ballast.

660. How much per ton is paid for twist?—3 *l.* and 4 *l.* I believe.

661. How much would be paid for manufactured cottons?—If any, 3 *l.* or 4 *l.*, but I cannot speak to that; I have not myself shipped lately; but taking the goods to America as a criterion, you will ship salt from 10*s.* to 12*s.*, when the fine goods are about 40*s.* per ton.

662. What is paid for the freight of salt to South America?—15*s.* I shipped a cargo last year to Rio Janeiro at that rate.

663. What would be paid for salt to New York, or any of the southern parts of the United States?—New York is about 12*s.* to 15*s.*, and just now, from the light freight being more abundant, salt pays about 20*s.* per ton.

664. Is salt an article that is liable to take much damage in a long voyage?—Not any, I conceive, unless the ship is stranded or become leaky.

665. Is it shipped in packages or in bulk?—In bulk.

666. Does it ever happen that salt which has been brought from Liverpool to London is ever exported from London to New South Wales?—It is considerably.

667. Do you happen to know what the charge on account of freight is?—I do not know what they charge from London, but the freight from Liverpool to New South Wales, on salt, was about 20*s.* Salt shipped from London to New South Wales, cannot be put on board a ship here under 32*s.* or 30*s.*; it is put on board at Liverpool at 15*s.*

668. Do you know any thing of the respective qualities and cost of production of the different descriptions of salt with which you would have to compete in the Calcutta market, if you were permitted to send salt there, taking the question at present as free from any consideration whatever of revenue charges or custom-house regulations; supposing, for the purpose of your answer, that the market was quite free?—I have already given the cost price at which we could land salt in India. The description of salt so quoted is pure refined salt, and although I have not been in India, I have had access to the public accounts sent home from the

Indian

Alex. Reid, Esq.
25 February 1832.

Indian government, and I find the following rates stated as the cost of salt manufactured in Bengal. The quality, however, is of a very inferior description, and, I believe, contains at least 30 per cent. of impurity. I find the contract price to the molungee from the government in India, averages nine annas per maund, equal to 1 *s.* 1*d.* per maund, or 29*s.* per ton, to which have to be added the khalary rents establishment, freight to the sulkee at Calcutta; the latter charge is 25 rupees per 100 maunds, or about 12*s.* 8*d.* per ton. I find in a letter dated the 28th of June 1827, the Indian government received offers from a house to contract for the manufacture of the Balysore salt in India. I had better give the Committee the particulars of the cost at that district to the Government. The salt cost to the molungee, rupees 38. 3. 3.; the establishment, 18. 9. 11.; contingencies, 4. 14. 3.; charge of transport, 12. 1. 11.; khalary rent, 16. 15. 8.; chokee establishment, 4. 2.; freight to Calcutta, 20. 14. 1.; making a total of 115. 13. 1., or equal to 59*s.* 8*d.* per ton. At that time, the offer made by Kidd and Haines was accepted by the Government, as it showed a considerable saving, and they contracted to manufacture salt at the above district for 100 rupees per 100 maunds, or equal to 51 *s.* 2 *d.* per ton. In this contract the Committee will observe that there is no khalary rent charged. The contractors were obliged to give it up, as they found they could not fulfil the contract. Then I find in 1823 the house of Palmer and Company undertook to manufacture salt for government at Saugur, and the price paid to them there was 14 annas per maund, equal to 44*s.* 8*d.* per ton. I find this in Mr. Stark's collection of Bengal Papers, page 569. To the above charge of course is to be added the expense of transporting from Saugur to Calcutta. I find the average of salt manufactured in the several agencies in 1826, was 95 rupees 10 annas, to which were added the agency and chokee establishment of 7. 5., making 102 rupees 15 annas, or equal to 52*s.* 2*d.* per ton. I find by these Bengal Papers, in the returns from the agent, that a molungee (it is not stated whether it is with his labourer or without), but it is understood that a molungee has his labourer, and that with this labourer he can manufacture, with extraordinary labour, in the course of the season, 50 maunds, or 4,200 lbs. The price of labour averages two rupees per month, so that those two men receive 28 rupees, or 53*s.* 8*d.* Now in Cheshire, two men would manufacture in one week 25 tons, or 56,000 lbs., and the wages 24*s.* In any comparison I can make as to the manufacture in the two countries, I ought to mention a contingency to which the manufacturer in India seems exposed. I find that in 1825 an irruption of the sea swept away at Hattiak Sunguthy, in Chittagong, 318,000 maunds of salt; these contingencies we are not subject to in this country.

669. Do you see in the documents to which you have referred, and in which you find the fact recorded which you have just communicated to us, any statement of the number of persons employed in salt manufacture having been swept away by the irruption of the sea?—A very large number of persons; 45,000 is the impression on my mind, but I am not certain how many were salt makers. The result from the comparison would be, then, that the cost of the English salt would be under 60 *s.* per ton; then the Balysore salt would be about 59 *s.* 8 *d.* The price paid to Palmer and Company at Saugur was 44 *s.* 8 *d.*, exclusive of freight and charges to Calcutta; and the average cost of all the salt manufactured in the several agencies in 1826, was 52 *s.* 2 *d.*

670. By what name is the salt known to which your evidence has referred?—It is the boiled salt of Bengal, the manufactured salt.

671. Is there not also a supply of salt derived from the Coromandel coast which is manufactured in a different way, and of a different quality?—There is salt imported from the coast of Coromandel, which is evaporated by the heat of the sun.

672. At what price can that be sold at Calcutta?—That salt I find at present is charged by the Madras government 30 rupees per 100 maunds, to which a freight of 42 rupees is added; and the Bengal government pay at the sulkee at Calcutta 72 rupees, equal to 37 *s.* per ton.

673. Does that cover the cost of conveyance only, or is any part of that duty?—That is merely the prime cost of the article delivered alongside the warehouses, no duty being charged.

674. Be so good as to state to the Committee what the difference of quality is of the different descriptions of salt as to which your evidence has referred, including English as well as Indian?—The salt from the coast of Coromandel is not applicable

Alex. Reid, Esq.
25 February 1832.

applicable to culinary purposes, unless refined; and I conceive the expense of refining the Coromandel coast salt in India would be much greater than the whole cost we could import at. I have not been able to obtain a sample to show the Committee of Coromandel salt, but I have brought with me a sample of Bay or St. Ubes salt, which is exactly of the same description. That salt in this market at this moment is selling at 14*s.* to 18*s.* per ton, when Cheshire boiled salt is selling at 32*s.* From the soundness of the grain of the solar evaporated salt, it is chiefly applicable to the purpose of packing provisions or curing fish.

675. The Committee observe one sample of salt which is whiter than the writing paper on which it is placed. Is it a salt of that quality which you would propose to sell at Calcutta, if it could be exported?—It is; but in comparing the two qualities of boiled salt, the Bengal manufactured and the British salt, it must not be forgotten that all the British salt is pure, and the Bengal is one half dirt and impurity.

676. Under the state of circumstances which you have described, what is the reason that a salt trade has not been established between the port of Liverpool and Calcutta?—The very high duty levied upon importation, to be paid immediately upon the ship's arrival, and the fiscal regulations of the monopoly.

677. Is the duty higher upon salt imported from Great Britain than upon salt imported into the port of Calcutta from the coast of Coromandel?—The salt is bought by the Company from Coromandel, at a certain rate from the Madras government, and resold by them at an advanced price, consequently the difference between the rate at which it is imported and the sale price, is the duty they receive. The salt imported from Britain is liable to a duty of three rupees per maund.

678. Have attempts been made to export salt from England to India?—Yes, several.

679. When did they take place, and what was the result of them?—There was one took place in 1818, by the Ganges to Calcutta; but the difficulties that I have stated, the impossibility of finding an agent to advance so large a duty upon an article of such small value in the face of the laws of the monopoly, by which any merchant attempting to import and sell salt may entirely be ruined by the sub-monopoly which the purchasers of the Company's sales may establish, such purchasers merely paying a small deposit at the time of purchase, and the balance only when the salt is delivered, prevent any trade being carried on under the existing regulations.

680. Can you say whether the regulations are such, that if you imported salt into Calcutta, you would be permitted to sell to any person other than the Government?—The laws of the monopoly are such that you can only sell to certain individuals, and they disperse the salt over the country as they see fit.

681. Must the duty be paid immediately that the salt is put on shore?—Immediately.

682. Whether it can be sold or not?—Yes.

683. Would not that regulation alone render it impossible to import salt when the duty is as high as three rupees per maund?—It would effectually prevent it.

684. Suppose that that regulation was altered, and that a British merchant was permitted to import salt into Calcutta, and to place it in the government golah, to be liable only to the payment of the duty at the time it was taken out for consumption, and that he should be also at liberty to sell it to any private merchant; could he, as long as the home trade in salt is in the hands of the Company, and as long as the Company sells under its present regulations, trade in competition to the Company?—No, certainly not with safety to himself.

685. Be so good as to explain to the Committee what reasons you have for entertaining that opinion?—Because the purchasers at the Company's sales must look with vast jealousy on any one coming into the market against them; and they can so manage the supply to the interior, and the fluctuation of price consequent thereon, as to force an importer of British salt to sell at a loss if they please. We sometimes see, that by their management in throwing too limited a supply into a particular district, they can raise the salt to any fictitious value they please.

686. Have any facts come to your knowledge upon that subject?—The facts of the very fluctuating prices that are obtained in the different districts, not warranted by the price paid at the time of purchase.

687. What documents have you had access to that have made you acquainted with the prices of salt at the different sales?—The Bengal Papers, alluded to before.

REVENUE.

Alex. Reid, Esq.

25 February 1832.

688. Official papers?—Official papers.

689. Do you know how often the government sales of salt take place?—Once a month.

690. Do you know anything of the circumstances under which salt is conveyed into the interior of the country, either by water or by land, and what is the cost of conveyance?—I cannot estimate that; there is nothing that would show that; that must depend entirely upon the purchasers at the Company's sales.

691. Do you know anything of the price of the salt which is brought in from the westward, and upon what point of the river the western salt competes with the salt from Calcutta?—It comes near to Patna, I believe.

692. Have you formed any estimate in your own mind how far Liverpool salt could, if there were no commercial obstructions constantly put in the way, reach into the interior?—As I stated before, it appears to me that you cannot form an estimate now of the distance into which the frontier salt will come under different regulations, because the supply by those purchasers of the Company's sales is managed under a system of sub-monopoly; but I think if British salt was allowed to be imported and returned freely, every person who had to come to Calcutta with produce or otherwise, being allowed to take a return cargo of salt, the British salt would go much further into the interior than the Company's salt ever has done.

693. Is the manufacture of salt of such a description as to make it comparatively easy to levy an excise duty upon it?—I conceive in the manufacture of salt, even situated as it now is under the Company's regulations, they could turn round to the levy of a duty much more easily than they can regulate the manufacture and the sale.

694. Is it your belief that in the sale of salt no merchant can enter into competition with a government that undertakes to trade for itself?—No merchant can.

695. In order to enable the British merchant to trade in salt, are you of opinion that it would be necessary that the duty now levied upon salt by a commercial transaction should be changed for a duty levied upon the principle of an excise duty?—I do. I think that if the Company were to regulate a certain rate of duty upon salt, whether manufactured in India or imported, it would improve the revenue, and that it would be very easily accomplished.

696. Would the regulations under which the salt duty was collected in England be applicable to the state of circumstances under which the salt is manufactured in Bengal?—I think it would apply partially.

697. Was not salt manufactured in Scotland much in the same way as it is on the sea coast at Coromandel, and much also in the same way as it is in the Sunderbunds?—Salt was manufactured in Scotland by evaporating the water from the sea, during the time that unequal duties were levied in England and Scotland; but so soon as the duty was removed from salt manufactured in England, the manufacture in Scotland almost entirely ceased, and Scotland is now supplied with salt from England. This was also the case in Ireland, which country has become an importer of salt from England, in place of being a manufacturer.

698. Were not all premises in Scotland and England upon which salt was made regularly entered and licensed by the Excise?—They were.

699. Were they not put under strict survey?—There were two locks of the premises, one kept by the revenue officer and the other by the proprietor, and the one could not have access without the other.

700. Where the salt-pans cover an extensive surface of ground, is there a facility of watching the manufacture to any extent?—It is quite easily done.

701. Would it be necessary to charge the duty as it is collected from the pans, or would it be possible to permit the salt to be removed from the salt-pans to the golahs without any charge of duty being then made?—They could not collect it from the salt-pans; it would not be fair. The way it was done in England under the duty system was, that the salt was taken from the pans into the warehouses, under locks of the excise officer and manufacturer, and the duty was charged upon the quantity when taken away from the warehouse.

702. Are the Committee to understand that the duty was not charged upon the quantity delivered at the warehouse, but that it was not levied till the quantity was delivered for consumption?—No; the salt manufacturer was obliged to come into a very heavy bond to Government for any duties that he might be subject to, but it was only charged when the salt was taken from the warehouse.

703. Have you been able to have access to documents in which the mode pursued by the molungees in the Sunderbunds is fully and accurately detailed?—Yes.

704. From

Alex. Reid, Esq.
25 February 1832.

704. From the information you have derived from those documents, do you entertain any doubt that a duty might be charged upon the same principles as it was charged upon the salt in England, with perfect security to the revenue?—I do not; the chokee establishment already in operation could manage the duty system as well as the present.

705. If a revenue was so charged, and private individuals were allowed to trade in salt, buying and selling as they pleased and when they pleased, and if salt imported into Calcutta over sea was charged with a fixed and certain duty, and placed on its import in warehouses similar to those in which the home-made salt should be placed, and if the duty should only be paid when the salt was taken out for consumption; under those circumstances would the British merchant have any difficulty whatever in entering into free competition with the natives, and supplying the salt according to its price and value?—Not any difficulty.

706. Under such circumstances, from the information you have obtained, do you believe that salt could be supplied to the consumer at Bengal at a lower price than it is now supplied?—My impression is, that salt could be supplied to the consumer at a much lower price than it now is, and also of a very superior quality.

707. What effect would such a change have, according to the best opinion that you have been able to form, upon the amount of duty collected, assuming always that the excise duty charged, and the import duty charged, should not be less than 250 per cent. upon the value of the article?—I find the quantity of salt sold in 1826-27, under the monopoly, was 50 lacs, 19,000 maunds, or equal to 192,308 tons; I find that the gross sales in that year amounted to 2,173,345 *l.*, and that the charges to be deducted from that were 684,945 *l.*, making 1,488,400 *l.*; from which deduct 16 per cent., or 223,260 *l.*, and it leaves the net revenue, 1,265,140 *l.* Then suppose that a duty were levied on the quantity above sold equal to that which they charge British salt with now, it would make a revenue to the Government of 1,500,000 *l.* less merely the cost of collection. I find by the estimate of revenue and charges of India, as they may probably stand at the expiration of the Company's term, (see Report of 1831, Appendix, page 558,) salt is taken at the gross sales, 1,820,832 *l.*, charges, 730,360 *l.*, leaving a net revenue of 1,090,472 *l.*; that is, at the exchange of 1 *s.* 11 *d.* By the same Report of 1831, page 762, I find the population to be supplied out of the monopoly amounted to 37,500,000; from which I deduct for Cuttack, as not likely to use that salt, 2,000,000, leaving 35,500,000 people. The consumption of salt by that population would amount to six lacs, 250,000 maunds, at two rupees, (which would be an abatement of 33 ⅓ per cent. in the duty,) would make 1,250,000 *l.*; so that reducing the duty from three rupees to two rupees, would enable the Government to preserve the same revenue, would give to the inhabitants of India a pure article in place of an adulterated one, and at a very reduced rate.

708. Under the present circumstances of the trade, both out and home, between this country and Bengal, would it be worth while to send salt, excepting as dead weight in order to make up a cargo; in what way would the homeward-bound trade be affected by it?—Just now there is a much larger quantity of goods imported from India than there is exported to it, consequently we first require to fill up that deficiency. You see a ship go for 5 *l.* or 6 *l.* on the whole voyage; if, therefore, there is positive certainty of 2 *l.* to be got out (even after that spare tonnage which is now going out is filled up), there is an inducement for further imports from India; and it is impossible to tell what effect that may have. In short, it appears that if salt can be sold in India to pay a freight of 2 *l.* on the voyage out, we need not be deterred by an apprehension of want of shipping to convey it.

709. Are the goods that are brought home much more bulky in proportion to their value than those which are sent out?—Much more bulky.

710. If that is the case, is the cost of the freight higher upon the return voyage than upon the voyage outward?—It is higher.

711. Can you state the difference?—The freight home may average 6 *l.*

712. What may it average in the voyage out?—It depends upon the charter; just now a ship may charter to go out with a cargo at 200 *l.* or 300 *l.* premium, if insured of a homeward freight.

713. Is not this state of circumstances peculiarly favourable to the export of salt from this country?—Highly favourable.

714. Is there anything you would wish to add to what you have already stated?—In the statements I have made, I think I have taken the calculations as much against the British manufacturer as I can, because in the article of freight, for instance, I have estimated 40 *s.*, when at the moment I am offered it at 20 *s.*

Langford Kennedy, Esq.

25 February 1832.

Langford Kennedy, Esq. called in; and Examined.

715. HOW long were you in the British dominions in the East Indies?—I was 22 years.

716. When did you return?—In 1829.

717. Were you in the employment of the Company?—I was in their civil service.

718. What situation did you hold in the civil service?—I first held the situation of assistant to the opium agent at Patna; I was appointed assistant in 1811. In 1815 I was appointed deputy to the opium agent in charge of the districts of Sarun and Tirhoot, in the province of Behar. In 1821 I was appointed collector of land revenue conjointly with that of deputy opium agent in Sarun, in which situation I continued until I left India in 1829.

719. What quantity of ground was under the cultivation of opium in the district with which you were connected?—It varied very much: when I first went there it was comparatively small, but subsequently, when my deputy agency was attached to the office of collector of land revenue, I increased it very considerably.

720. Can you state the number of begahs?—In the early part of the first time I went to Sarun there were between 15,000 and 20,000 begahs; when I left it, it was probably double, or very nearly double, that quantity; the produce was considerably more than doubled.

721. Do the persons who undertake to cultivate opium contract with the Government to supply a certain quantity?—We enter into engagements with the cultivators every year through intermediate agency. In the district under my charge there were several establishments in the mofussil called kooties; to each kootie there was a gomastah, whose jurisdiction extended over a particular tract of country. Under him again there was another denomination of people, called sudder mattoos, generally poppy cultivators; they received from the gomastah the necessary advances. These men again made the advances to another class, called village mattoos, who were generally the principal cultivators in the village. These village mattoos make advances again to the cultivators.

722. Between yourself (the collector) and the actual cultivators, through how many hands did the advances pass?—First to the gomastah, from him to the sudder mattoo, from the sudder mattoo to the village mattoo, and from the village mattoo to the ryot.

723. In what way are all those people paid?—The gomastah receives a fixed salary; latterly he received a small per-centage according to the quantity of opium that he delivered. The sudder mattoos again receive a small salary and a per-centage upon the quantity of opium delivered by them; and the village mattoos get rewards from the collector according to their conduct and the quantity of opium they deliver.

724. According to the division of the work between them, what is the division of per-centage assigned to each one?—It is just now very difficult for me to say; the gomastah's income was from about 40 to 50 rupees a month.

725. Had he any other profits?—Besides his salary, he had latterly a per-centage allowed him upon the quantity of opium he delivered, I think about eight annas a maund, as far as I recollect, on the quantity which he delivered, which of course varied with the extent of country annexed to his kootie.

726. Do you think they were in the habit of obtaining any further income from any other sources?—I think they generally were.

727. Of what description?—In all dealings between natives there is invariably a species of extortion, a sort of dustoory, which is given in all money transactions.

728. What is a dustoory?—It is difficult to compare it with an English term; it is a custom or perquisite.

729. Is it a fee?—It can scarcely be called so; but it is, I believe, prevalent in all money transactions between natives; but that the gomastahs, like all other native functionaries, were often guilty of extortion throughout India, there can, I apprehend, be no question.

730. Is the amount of this fee voluntary, or is it an exaction?—I do not mean that it is given exactly in the shape of a fee, but as an exaction more than anything else, which time and usage appear to have sanctioned.

731. Is it given to the gomastahs, or exacted?—I think pretty generally exacted.

Langford Kennedy, Esq.

25 February 1832.

732. Do you consider it an abuse, or is it productive of mischief?—I should say, generally, that it is; but it is a very difficult thing to prevent.

733. Do you suppose that the exacting this kind of brokerage is so prevalent a custom, that if the persons were paid a higher salary, or allowed a higher percentage, they would still continue to do it?—I certainly think that giving them a larger salary would tend to make them more honest; but I doubt very much, and always have, of its ever preventing dishonest practices altogether.

734. Do you think these people are overpaid?—Certainly not.

735. Is the condition of life in which they live better than that of the cultivators, taking the question as applying to all the persons that are between the collector and actual cultivator?—The gomastahs are generally a superior class of men, very different both in education as well as caste from those that cultivate the soil. Those that cultivate the poppy are a poor class; the sudder mattoos are generally a respectable class of landholders, sometimes men of considerable property. The village mattoos are of an inferior class to them, and but little superior to the cultivators; indeed, they all cultivate the poppy themselves.

736. Is there an absolute necessity for employing all this succession of intermediate agents?—Where we have an immense number of cultivators scattered over a large extent of country, such as was the case in my district, it is quite indispensable.

737. Out of what fund does the charge for the pay and maintenance of these people arise?—Government pay it altogether.

738. Does it altogether form a deduction of the profits that they derive from the sale of the article?—Yes; the difficulty and hardship that would arise from bringing all the cultivators to the collector's cutchery, they are so numerous, and often so distantly situated, is the reason we are obliged to have these establishments in convenient parts of the district; to make the advances; to see that the lands are properly cultivated; to receive the drug, and to prevent embezzlement.

739. From what fund are the advances, in the first instance, made?—Government make the advances through the collectors, who prepare their estimates at the commencement of each year, according to the quantity of land they expect to be in poppy cultivation. The estimate specifies at what particular periods the advances will require to be made; they are generally made every month in the year: when this estimate is approved of by the superior authority, an order is issued by the Accountant-general, authorizing the disbursements.

740. Be so good as to describe the collector's treasury?—The collector's treasury is a species of bank, into which all the revenues of the district, of whatever denomination, are collected, and from whence all authorized payments of money are made on the part of government; in fact, it is an office of receipt and disbursement.

741. In what way are the accounts of that treasury so kept as to ascertain the balance to be remitted to the government?—I send an estimate every month of the state of my treasury to the Accountant-general, of what I expect to receive and disburse in the course of the ensuing month. The Accountant-general, by reference to that estimate, can form a tolerably correct guess as to what sums he may be able to draw from it; and if there is a surplus, I receive his instructions as to its disposal. I generally sent the surplus to the collector of Patna, who receives the surplus of the collectors' treasuries in the province of Behar. Besides this, I keep regular monthly accounts of all receipts and disbursements, which I forward regularly to the Accountant-general.

742. What balance is the collector allowed to retain in his hands?—There was no fixed limit; it depended upon the Accountant-general's instructions; he always knew pretty nearly what balance I had in my treasury, and issued his instructions to me how to dispose of it.

743. What is the largest balance you have ever had in your hands?—Sometimes from two to three lacs of rupees; seldom more, often less. It required from three to four lacs to make the opium advances for the year.

744. Can you state what would be the average balance in your hands?—I cannot. I think there was an order, whenever the balance exceeded a lac or a lac and a half of rupees, to remit it to the collector of Patna, when I had not orders from the Accountant-general to the contrary.

745. Do the collectors give security?—No, they do not; but their native treasurers do to a very large amount.

746. Are

Langford Kennedy, Esq.

25 February 1832

746. Are they permitted to make use of the balances for their own advantage?—Certainly not.

747. Is there a regulation prohibiting it?—There is.

748. In what form is the money received by them, is it cash or bills?—The collectors are only permitted to receive in the province of Behar sicca rupees and Bank of Bengal notes; two thirds of the revenue in specie, and one third in notes.

749. What measures are taken for the security of such large deposits as the collectors have?—I was supplied with a guard of 50 sepoys.

750. In the distribution of the money advanced to the opium cultivators, is any security taken from those intermediate agents?—There is security taken from them.

751. Are defaults among them frequent?—Very rare; I scarcely ever knew an instance.

752. Have the intermediate agents deposits remaining in their hands?—Very often. They received the advances from me monthly, according to the extent of land under cultivation within their several jurisdictions; but they furnished me with their accounts periodically, their cash accounts weekly; so that I always knew precisely what was in their hands at any time.

753. Had you reason to believe that those accounts were accurately kept, and that they really represented the state of circumstances?—Certainly.

754. You had no reason to doubt their good conduct?—Certainly not, as far as accounts went.

755. With regard to the individuals by whom advances were ultimately made, were the Company in the habit of losing by them?—Certainly not.

756. What conclusion has your mind come to from that state of circumstances, with reference to the character of the people. Do you conclude that they are a fair-dealing people?—Generally speaking, I should say they are; I have found them to be so. The way I managed the advances was this: After the engagements had been entered into for the year, I immediately made an advance of so many annas in the rupee. (Nothing can be done in that country without advances.) When I ascertained, by measurement, that the quantity of land for which the cultivators had engaged was actually brought into poppy cultivation, I then made them a further advance of so many annas; and afterwards, when they commenced to extract the opium from the plant, they received a further advance, and a further advance when they commenced delivering the opium to me. The aggregate of these advances might probably amount altogether to two-thirds of the rupee. The remainder of the rupee I kept in my hands till the season was over and the deliveries of the drug completed, when I settled their accounts according to the actual quantity of opium I had received. By this means I always saved myself from loss, whether occasioned by badness of season or the dishonesty of the ryots, and they were consequently never in arrears.

757. Are the persons who are employed in the cultivation of this opium in a better or a worse state than the cultivators generally?—I should say there is very little difference.

758. Does the cultivation take place in lands under the permanent settlement?—On no other lands in my particular district.

759. In what way does the government settle with the zemindars for any beneficial interest they may have in the lands under poppy cultivation?—The government have nothing to do with the zemindars.

760. How has the government set aside their claim?—Government deal direct with the ryots through the agency which I have already mentioned. The ryots hold their lands under the zemindar; they pay him the fixed rent, and they contract with me to cultivate poppy.

761. Do they pay the same revenue whether they cultivate poppy or rice?—The zemindars are prohibited by law from increasing the rates of poppy lands beyond what they were at the time of the permanent settlement being made in 1793; but the difference of rent between rice and poppy lands is very great, the one being the richest, and the other the poorest description of land.

762. Cannot the zemindars collect from the ryots a larger amount than they did in 1793?—Not from the poppy ryots. There is an express clause in, I believe, Regulation VI. 1799, prohibiting it, which has been followed up by subsequent enactments.

763. What part of the province of Bengal is most favourable to the cultivation of opium?—The soil and climate of the province of Bengal is not favourable to the growth

Langford Kennedy, Esq.

25 February 1832.

growth of poppy. The provinces of Behar and Benares are the most favourable. I think they are equally so, though there is a slight difference of price occasionally in the sale of the opium in the market generally in favour of the former; but I apprehend there is very little, if any, difference in the quality of the drug grown in these provinces.

764. Is the right of the ryots in the lands so accurately ascertained in the districts of the country with which you are practically acquainted as to prevent a confusion between the ryots; does one party claim upon land occupied by another?—Seldom or never, to my knowledge; they understand the boundaries of their lands very well, and seldom quarrel on this score.

765. You say the quantity of land under poppy was ascertained by measurement; was it by actual measurement?—I measured it every season. I first of all entered into engagements with the ryots, and when their lands were sown, I measured them.

766. In point of fact, an actual measurement takes place every year?—Every year.

767. It is to be imagined under such regulations no one can cultivate poppy except by express provision?—Certainly not; except by entering into engagements with government to deliver the produce at the fixed rate.

768. If any one did so would the property be destroyed?—Yes, I would attach it immediately, and either destroy the cultivation, or oblige the cultivator to give me the produce.

769. What description of persons are employed in the actual measurements?—To each of the kooties which I have already mentioned, there are a certain number of persons attached, denominated zillahdars, who receive a fixed salary from government; these persons, in conjunction with the mattoos afore-mentioned, measure the lands; the gomastah and his assistants, as far as they possibly can, see that it is properly done.

770. Is it a costly process?—No, it costs very little.

771. Is it well done?—It is pretty well done, as far as I could ascertain from having occasionally re-measured the lands myself.

772. Have you ever had reason to suspect fraud?—The measurement, whether well or ill done, is a matter of very little consequence to the cultivators, for they are not paid according to the quantity of land they cultivate, but according to the quantity of opium they deliver. My chief object in ascertaining the quantity of land in cultivation was, to form a probable estimate of the quantity of opium likely to be delivered in the season. The ryots are paid by the seer for their opium.

773. Do crops from poppies vary much in value from season to season, or from field to field?—They differ very much, and depend greatly upon the nature of the soil on which it is cultivated, and also upon the season; there is no crop more dependant upon both soil and season than the poppy.

774. Within what limits can you describe that variation; do they vary 50 per cent. or 40 per cent. with regard to produce?—There is sometimes a very marked difference; it varies very much; but I cannot reply to the question with any degree of precision. I have known land that would not yield more than one seer of opium per begah, and I have known it again yield 10 or 12; it varies according to the quality of the soil, and the degree of attention that is paid to it by the cultivator, as well as season; much depends also upon irrigation.

775. Is it upon the irrigated lands that the quantity of 10 or 12 seers is produced?—The largest quantity is always produced upon irrigated land.

776. What might be the average produce per begah?—Generally throughout the district under my charge, I should say the average would be from five to six seers per begah; five seers I should say, as well as I can recollect.

777. Is the cultivation of the poppy carried to its full extent, or might it be extended further than it is at present?—It is certainly not carried to its full extent. I doubled the cultivation in my district in the course of six years, and it was progressing when I came away; the produce was considerably more than doubled in that time.

778. Will you be so good as to describe to the Committee what the regulations are which secure to the Company the obtaining the produce after the fields are planted with opium, for the cultivation of which they have made advances?—Opium was formerly supplied by contract, a system which was established, I believe, by Lord Cornwallis; it continued to be a contract till the year 1799. The contract system was then done away, and separate agencies were established for Behar and Benares;

Langford Kennedy, Esq.
25 February 1832

Benares; the Company in fact took the cultivation of poppy into their own hands. Regulation VI. 1799, I believe, was the first Regulation enacted on the change of system; it has been the great guiding Regulation for the opium department ever since, though many amendments and alterations have been since made in different Regulations, of which the Regulations enacted in 1816 and 1824 are the principal.

779. At the time when the government took it by contract, was it open to any-body to cultivate opium, provided that he sold his produce to the Government?—The contractors, I have always understood, had a monopoly of the article, and supplied it to government at a fixed rate; he stood, in that respect, on the same footing as the agents do now.

780. Is the agent limited as to the quantity he can supply; or is he to supply as much as he can?—As much now as he can. There was formerly a prescribed limit, in consequence of its being understood that the demand for the article in the Eastern markets was limited, and government wishing to derive a large revenue from a small supply: the object of the government, when I came away, was to procure as large a supply as could be obtained.

781. Be so good as to describe the process by which the government secure the delivery of the opium produced?—The system is this: At the time that the poppy is ripe, that is, when it is in flower, and immediately previous to the period for extracting the juice, the gomastah and his establishment make a circuit of the country, and form, by guess, a probable estimate of the produce of each field. He then makes the ryot enter into an agreement with him to deliver the quantity thus estimated, and as much more as his field will yield, at the price previously fixed; if he fails to deliver the estimated quantity, and the collector has reason to suppose that he has embezzled the deficiency, he is empowered by law to prosecute the ryot in the civil court for damages.

782. What regulations are there to secure the delivery of this surplus?—It is a very difficult matter to secure the whole of the produce, and I believe we never do; we seldom get more than the quantity agreed for; every cultivator almost, I apprehend, keeps a little for his own use or profit; but I should say, government do not lose any large quantity in this way.

783. What are the means to which you have recourse in order to secure it as well as you do, and to prevent him keeping back the surplus?—If we can ascertain that the ryot withholds any part, we can, as I have already said, prosecute him, or search his premises.

784. Are there not measures of check between the examination you have described and the ulimate delivery?—We have none; it requires and depends mainly on the vigilance and activity of the gomastah and his officers to secure the delivery of the whole of the produce.

785. What establishment is there to prevent the smuggling of the produce?—We have no establishment just now in the opium department; but the vigilance of the custom-house officers is directed to this as to all other illegal traffic.

786. Is there any demand for opium in that part of the country?—Not in that part of the country of which I am now speaking.

787. Hindoos do not consume it themselves, do they?—Very little is, I believe, consumed by the Hindoos; the Mahomedans chiefly use it, though in Behar not to any extent. I had a quantity for public sale, but there was no demand for it; nor is it likely that there ever should be in a country where it is produced, and where the consumers can get it cheaper from the ryots than they can from Government.

788. Do the Mahomedans smoke it?—No, they eat it, though, as I have said, not to any great extent in that part of the country of which I am speaking; but in the district of Rungpore, in Bengal, the consumption is very general; there is hardly a man or woman in that district that does not consume it when they can get it.

789. In what state is the opium delivered to the persons who are appointed to receive it?—There were great disputes on that point in the years 1824 and 1825, between the agent, myself, and the other collectors of the province, who were his deputies; he complained that we delivered the opium to him in too thin and liquid a state. In consequence of these differences, an inspector of opium was appointed by government at Patna (Mr. Fleming), who was one of the judges of circuit, a gentleman in every respect well qualified for the office. He became a kind of arbitrator, or umpire, between the collectors and the agent, and fixed a standard by which the one was to deliver and the other to receive the opium. The process which he suggested is fully detailed, I believe, in a paper lately drawn up at the Board

Langford Kennedy, Esq.

5 February 1832.

Board of Control on the subject of opium; but the general principle on which we were directed to act was this, that if the gomastahs could take the opium out of the vessel in which it was brought for delivery by the ryot, and turn it over without its dropping off his hand, then that it was in a sufficiently dry state to be received; if it was not in that state, the ryots were either themselves obliged to thicken it to the proper degree of consistence, which is done by evaporation, or the officers of government might do it; or if either of these were inconvenient, we took an additional quantity to make up for the wasteage that would have to be incurred in bringing it to a degree of consistence fit for making it into cakes, and by this means save government from loss.

790. Do you think that much adulteration took place in the opium?—Very little, I think, up to the time of its leaving the collector's hands.

791. Do you think it was made in as pure a state as it could be made?—In the latter years of my experience, I think it was received in a pure state. It underwent a very severe scrutiny, and the quantity ever supposed to have been adulterated was very small indeed; if it had been adulterated, it would have been sure to have been detected either by the collector or by the agent at Patna.

792. What is the usual contract price for a maund?—We deal entirely in the seer, the ryots deliver it in such small quantities. We now pay three rupees eight annas a seer. The price has been increased of late years.

793. Are you able to inform the Committee what the common selling price in China is of a seer?—No, I am not. They sell it in chests in the China market.

794. Can you inform the Committee what is the profit per seer?—No, I cannot.

795. From the experience that you have had in this matter, can you form any opinion as to what would probably happen if the government of India were to see fit to discontinue the trade in India altogether, and were to look to opium only as a source of revenue, collecting that revenue upon the principle of an excise duty, in the same way that the British Government collects excise duty either upon hops or upon any other domestic article. Can you imagine that any set of regulations could be established, which would insure to the government as large an amount of money as tax, as they now obtain in commercial profit?—I think the great difficulty would be, in a case of that kind, to prevent smuggling; because the larger the tax upon any article, the greater the temptation to smuggling. A tax upon opium, in the shape of an excise duty, to be at all commensurate with, or to be as productive as, the revenue the government at present derive, must necessarily be a very heavy one, and would afford, of course, great temptation to smuggling, and carrying opium clandestinely out of the country, which I conceive it would be impossible to prevent, the facilities are so great for the accomplishment of such a purpose.

796. If the facilities are so great for getting it out, in what way is it now possible to prevent it?—The cultivation of the article is prohibited, excepting by those who are under engagements to government, and is now confined to the Upper Provinces. If it were to be cultivated in Bengal, it would be an easy thing to carry it off clandestinely through the various outlets of the Sunderbunds.

797. The question supposed the existence of such regulations as are imposed upon all persons manufacturing in this country under the excise; and in every such case it is necessary to obtain a license to produce the article, be it what it may, and to enter the permits in the first instance?—That would require in India a very large native establishment to be maintained, for whose honesty in the discharge of their duty, exposed to the great temptations above noticed, there could be no security; and besides, it would be deemed a species of inquisition which I think the people, more particularly Europeans who might embark in the speculation, would not readily submit to.

798. Would the inconvenience be as great as it is at present, when the cultivators are forced to give their whole produce?—They are not forced now to cultivate the poppy; though they are to give the produce if they enter into engagements to do so.

799. How can you say they are free, when you have stated to the Committee already, that if any person cultivated opium, who did not engage with the government to pay a certain price, the crops would be destroyed. In order to levy an excise duty, could more be done than establishing a similar regulation that all the crops should be destroyed which were not cultivated under license, and put under survey, with a view to the charge of a duty?—The thing might possibly be done; but it is a question which requires greater consideration to answer than I have bestowed on it.

800. Would the oppression be greater in the one case than in the other?—I think the ryots would not approve of the change, as far as oppression went. They would make more money perhaps by speculators under a change of system than they make at present by government.

801. In that case would they complain?—Not on the latter score. I am only speaking as far as oppression goes; they would not be likely to be treated so well, I apprehend, by speculators as they are now by government.

802. The question applies chiefly to the security of revenue by any such regulations?—I think it would be exceedingly doubtful. The revenue at present derived from opium is very large, and tolerably certain; and I should very much question whether government, by any duties they could impose, or any change of system, would levy a larger one or even so large. I think it would be a dangerous attempt to abolish the present system.

803. Would it not be in the power of government to exercise the same right with a view to collect the revenue as they now do to secure the trade?—Certainly, but I think it would be very difficult to prevent smuggling.

804. The question applies particularly to the rights of the zemindars. Would it be more difficult to enforce regulations, the object of which should be to collect a duty, than to secure a monopoly to the government out of the lands upon which, under other circumstances, the zemindars would have a right?—The zemindars have always understood since the permanent settlement that the lands which the government cultivate with poppy, or which might be cultivated for them with poppy, were to continue at the rates established in the year 1793, and they have continued up to the present time pretty nearly those rates. I have seldom had a complaint from a ryot against a zemindar for exacting an increased rate: that they would raise them if they could I have no doubt.

805. Have not government, by the Regulation you have alluded to of 1799, established such a right in the lands to be cultivated with poppy as proves that they have the power to establish such Regulations as they please, either for the regulation of the duty, or for the exclusive enjoyment of the monopoly?—I conceive they have the right. They might certainly continue that Regulation if they pleased, or abolish it altogether.

806. Under such circumstances, would there be any difficulty in converting the revenue into a duty, if they thought fit?—Certainly not; I think they might levy a revenue in the same way as they now do, but I should very much doubt whether it would be as productive. I look upon the present to be a certain revenue to the Company. I doubt very much the working of an opposite system; but before giving a decided opinion, I must know what system is to be substituted for the present one.

807. Are you at all acquainted with the cultivation of opium in districts of the East which are not under the control of the East India Company?—Not at all.

808. Do you know at all from any circumstances that have come to your knowledge, the extent to which that is carried on?—No, I do not.

809. Do you think it is likely to interfere with the Company's trade of opium?—I think it is with that of our own provinces materially; and of this I apprehend we have had sufficient experience already.

810. Do you know the effect which that has had upon the prices in China?—It has had the effect which competition always has, viz. diminishing the prices of Bengal opium very much.

811. Do you know the extent to which that has been carried?—No, I do not.

812. Is the command of the coast so completely in the hands of the Company in Bengal, that no smuggling could take place from those coasts to China?—I think it would be an exceedingly difficult thing to prevent smuggling from the Sunderbunds, the temptation would be so great for the people to smuggle opium under such a change of system as is here contemplated.

Jovis, 1° die Martii, 1832.

THE HON. JOHN STUART WORTLEY, IN THE CHAIR.

III.
REVENUE.

H. St. Geo. Tucker, Esq.
1 March 1832.

Henry St. George Tucker, Esq., called in; and further Examined.

813. IS there anything in your former evidence which you wish either to explain, or as to which you wish to make any addition?—I should be glad to have an opportunity of explaining some points of my evidence, which, although not of any material moment as bearing upon the questions at issue, I should be glad to explain, with a view to more perfect accuracy. I have stated the commission of the salt agents during my residence in India to have varied between 40,000 rupees and 80,000 rupees per annum. By a resolution, passed by the government of Bengal in February 1829, these allowances have been very much reduced; and they at present vary from 30,000 rupees per annum to 50,000 rupees. I stated that coast salt was imported and warehoused, and that the importer was allowed the excess on the sale proceeds beyond 300 rupees per 100 maunds; he is at present under Regulation 15, of 1817, (the regulation in fact to which I referred,) allowed to import freely, paying a duty of three rupees per maund, with liberty to warehouse, or not, at his discretion. I observed also that English salt was not specified in our regulations. This is perfectly correct with relation to our Bengal regulations; but I find in a late MS. regulation of the Bombay government, that English salt is expressly allowed to be imported at a very moderate rate of duty at that presidency. Again, I find that the lots of salt have not been reduced, as I supposed they had been, from 1,000 maunds to 500 maunds; the lots are still 1,000 maunds. The rowannas, or passes, are issued for a period of one year; but the purchaser is compelled to clear, or rather to pay for his lots within the period of two months; the smaller rowannas, which are termed atrafee, being for quantities less than 100 maunds, are current only for the term of six months. I was asked whether the molungee or manufacturer was perfectly free, and I replied that he was so; and I beg now to refer to sections 7 *et seq.* of Regulation 10, of 1819, which contains special provisions for the liberty and security of the manufacturer. I stated that the price of coast salt had hitherto been below that of our Bengal manufacture; but I find, from our latest accounts, that the two have approached to an equality, and in some instances the coast salt has even averaged rather a higher price than some part of our Bengal manufacture. In consequence of this rise of price, the importations, I have reason to believe, are increasing considerably, for the importer now realizes all beyond the duty of three rupees per maund, or 300 rupees per 100 maunds; and by the latest sale of which we have an account (that of May last), the price of this salt nearly reached 450 rupees per 100 maunds, a limit which has hitherto been seldom exceeded. The importer will consequently have received near 150 rupees per 100 maunds, which may be considered to yield a fair freight, and some inconsiderable profit. In explanation of the government Regulation 15, of 1817, (and not of 1819 as quoted by me from memory,) which authorizes and directs that any salt not yielding 300 rupees per 100 maunds should be destroyed, I would beg to state, in justice to the government, that the object probably was to prevent the introduction of adulterated salt of low quality. But this enactment has now become in fact a dead letter, in consequence of the price of salt having materially exceeded the sum of 300 rupees per 100 maunds. Some of the questions of the Committee, when I last had the honour of being before them, were very comprehensive; and as my answers may not have been so full and satisfactory as on all occasions I would wish them to be, I am desirous of offering some further explanations. One branch of my examination was evidently intended to ascertain how far salt from Liverpool could be introduced into Bengal without affecting the interests of the monopoly. My opinions with respect to the expediency and practicability of introducing into consumption salt purified in the manner in which I understand it is refined in Liverpool, have been recorded on the proceedings of the Court of Directors, in a dissent or minute, bearing date the 19th of October 1829; but I will

H. St. Geo. Tucker, Esq.

1 March 1832.

I will state briefly the objections which occur to me against the project of supplying the Bengal consumption by means of importations from this country. First, owing to the distance, the supply must necessarily be uncertain, being liable to interruption both from the elements and other circumstances, and more particularly during seasons of war; and I should think it by no means advisable that the population of India should be allowed to depend, for an article of primary necessity, upon any distant and uncertain source of supply. Second, in obtaining this supply from Great Britain, we should displace some Indian capital and Indian labour. The molungees might, no doubt, in the course of time, apply to agriculture; but the population of India increases very rapidly, and we have found, from the circumstance of the decay of our manufactures, that a difficulty is experienced in finding employment for our people. Thirdly, we should, to a certain extent, displace the donies or native coasting vessels, which are very usefully employed at present in carrying grain from Bengal to the coast of Coromandel, to supply occasional deficiencies of produce in our Madras territory, and which bring return cargoes of salt yielding a freight. Fourthly, if our Bengal manufacture were completely superseded by the substitution of foreign salt, from whatever quarter it might come, we should find it extremely difficult to guard against the illicit manufacture of Bengal salt, unless we kept up the whole of our present machinery at a very great expense. This objection applies, in a certain degree, to the substitution of coast salt for our Bengal manufacture; for there cannot be a doubt, that if the government agency were withdrawn, the illicit manufacture and sale could not be entirely prevented. The manufacture was formerly very much in the hands of the zemindars; a large portion of the salt consumed was smuggled, there is reason to believe, without paying the government tax; and the produce of the revenue was accordingly inconsiderable. I have not myself gone so far as to speculate upon the *entire substitution* of salt from the coast of Coromandel for our own manufacture; my idea has been that we should *circumscribe* that manufacture, and *discontinue* it in all *unfavourable situations*, with a view more particularly to the health and comfort of those who are employed in the production of the article; and I may add, with a view also to our obtaining perhaps a better article at a cheaper rate. It will be recollected, moreover, that the salt imported from the coast of Coromandel yields a *double* revenue, inasmuch as a duty is realised in the districts under the presidency of Fort St. George, before our tax of three rupees per maund is levied. Fifthly, I would state that the present duty on the importation of Liverpool salt at three rupees per maund would not yield us the revenue which we at present derive from coast salt, which pays a double duty, or from our Bengal salt at the existing prices. Lastly, I would submit, that I entertain great doubts whether the population of India would receive and use salt manufactured in this country; for I have already explained to the Committee that they have an idea that ingredients, to them impure, are used in the purification of the salt. A small quantity of coast salt is, I understand, refined in Calcutta for the use of the European inhabitants, and I have been informed that the natives will not consume this salt. It would be obvious, therefore, to the Committee, that we could not attempt to impose upon them an article which would probably be abhorrent to their religious feelings, and that we could not, under any circumstances, leave them dependent for their supplies upon an article to which they may have serious objections, by discontinuing our present manufacture. I may also observe with respect to Liverpool salt, that it was mentioned, when I had the honour of attending the Committee on the last occasion, that salt from Liverpool could be imported into Calcutta at the rate of 7½ *d.* or 8 *d.* per bushel. I was not favoured with the calculations from which this result was deduced; but I have made a rough estimate myself from the best materials within my reach, and I cannot satisfy myself that salt *can* be imported from Liverpool at any such rate. This fact, of course, would not stand in the way of granting permission to import if otherwise unobjectionable, because the dealer may safely be left to trade or not at his own discretion. Indeed, I have already observed that, as a *general* proposition, our object should be to procure the cheapest and best salt, from whatever *British* quarter it may come; but we must not overlook objections to the particular application of this proposition. Our Bengal salt I estimate to cost us, on a medium, about 1 *s.* 4 *d.* the bushel; but this includes charges which we probably should be compelled to defray under any circumstances; I allude to our arrangements with the French and Danes, by which we undertake to pay them about four lacs of rupees per annum in consideration of their not engaging in the trade in a way which might interfere with our monopoly.

814. With

REVENUE.

H. St. Geo. Tucker, Esq.

1 March 1832.

814. With regard to the fact that you have stated, what inference do you deduce from the circumstance of our having stipulated to pay this tribute to the French and Danes?—It is an arrangement made with those governments (as I stated before), who would otherwise be at liberty to import salt from the coast of Coromandel into Chandernagore and Serampore, which by a sort of fiction we consider sea-ports, *free and open to the sea,* although they are at some distance above Calcutta. We were obliged to consider the foreign settlements upon the river Ganges (or Hoogly) as ports open to the sea, and not being able to levy our customs on ships passing the port of Calcutta to those places, we resorted to the expedient of imposing an *import* duty upon all articles brought from those settlements into our own territory; and an *export* duty on all articles carried from our territory into those settlements. We consider them as ports into which they might import salt, and we pay them for waiving the privilege. The natural cost of production of the Madras salt I estimate at about one third of that of our Bengal manufacture, exclusive of the duty levied by the government of Fort St. George.

815. You stated that you conceive the natives would object to use salt imported from England on account of some process which they suppose it undergoes in the refining; to what process do they allude?—I understand that blood or eggs are used in the process of refining, and both those articles would contaminate any article of food to a Hindoo. The egg is the germ of life, and animal substance; blood may be that of an animal which they venerate, or of one which would defile.

816. Is it the mere handling of salt by Europeans that contaminates it?—No. I have stated elsewhere, that I believe the general maxim of the Hindoo to be, "that everything comes pure from the shop," if the article be *pure in its own nature,* that is, that the handling of the manufacturer, or shopman, or person dealing in the article will not contaminate, if the article in its own nature be pure.

817. You stated that the duty upon salt imported into Calcutta was the same, whether from the coast or from Europe?—In the Bengal regulations, Europe or this country (Great Britain) is not specified; but my construction of the regulations would be, that any salt may at present be imported from beyond the limits of our manufacturing districts, under Regulations 15, of 1817, and 10, of 1819, on payment of a duty of three rupees per maund.

818. Is it not practically the case that that duty is held to apply to foreign salt, and not to the coast salt?—"Foreign salt" is the term used in sec. 2, Regulation 15, of 1817. I am not prepared to state that no instance has occurred in which a question may have arisen on the right to import from Europe, I can only speak to the regulation as I find it; and it does not appear to me to prohibit the importation of any salt by sea produced out of our Bengal provinces.

819. Does not the importation of coast salt take place to a considerable extent every year?—To a considerable extent.

820. Is that the duty actually paid upon the coast salt?—Yes; the duty paid upon the coast salt, under Regulations 15, of 1817, and 10, of 1819, is three rupees per maund.

821. You noticed the regulation in 1819, to prove that the molungees were essentially free. Are you aware at all of what the condition of the molungees was before 1819?—The condition of the molungees was previously free; but if I recollect right, the regulation alluded to contains some more particular provisions to ensure that perfect liberty and protection.

822. Was it at all the case that the molungees were theoretically freer before the regulation of 1819 than they have been since?—Before the regulation of 1819 they were both theoretically and practically free, at least for a considerable number of years anterior; but if I am desired to go back to a period of 40 or 50 years, my impression is that they were not practically free. I should say generally, that from the year 1793, when we introduced a regular code of laws for the protection and benefit of our Indian subjects, all labour was free.

823. Previous to the passing of the regulation of 1819, can there be any doubt that the legal freedom of the molungee was as clearly established as it has been since?—It was as clearly established theoretically by Regulation 29, of 1793, sec. 3, *et seq.* and, I believe, existed practically; but there are in the Regulation of 1819 some additional provisions intended to accomplish that most desirable object. There are heavy penalties in that regulation against a breach of the law.

H. St. Geo. Tucker, Esq.
1 March 1832.

824. Was not the object of that regulation to provide against the effects of certain abuses which practically interfered with the acknowledged freedom of the molungee?—Abuses might partially have existed, as they will do in every country; and every government finds it necessary from time to time to add additional securities for the due administration of the law.

825. Can you undertake to say that that regulation has been so effectual that not only the legal, but the practical, freedom of the molungee at present is clearly enjoyed?—I quitted India prior to the enactment of that regulation in 1819; and I cannot therefore speak from my personal experience; but my belief is that the manufacturers of India, including the molungees, are now practically free; and that the rules for effecting that great object are efficient.

826. Do the natives of India consume as much salt as they would if the price was lower?—Certainly not. My belief is that they economise their consumption. I will submit to the Committee, with their good pleasure, a little estimate which I made in 1827, showing the rate of this tax contributed by the consumer, and the amount of his annual consumption. The rate of consumption, according to this estimate, is six seers, or about twelve pounds, on a medium, for each individual; but the poorer classes do not, of course, consume at the average rate. I should consider twelve pounds as the annual consumption of an individual in a country where the diet is very simple, not so much as is desirable, since salt is almost the only condiment or stimulant which they use. Of course, if the price of the article were materially reduced, the rate of consumption by the population generally might be expected to increase. I should state, with reference to the memorandum which I now submit to the Committee, that I estimated the population of Bengal, Behar and Orissa at 30,000,000, and I took an average of our revenue; since I had the honour of attending the Committee, I have made out another brief estimate, in which I have assumed the population at 37,500,000 persons, this being the result of a partial census in 1822, and I have taken the revenue at its produce in 1829-30, which however was below the usual scale. On these data the consumption would amount to five and one-third seers, or ten and two-thirds pounds per head; and the contribution of 7½ *d.* may be considered in effect as a species of poll-tax. I am disposed to place these estimates upon the Minutes of the Committee, as they appeared to be desirous of ascertaining from me my opinion with respect to the general character and tendency of the tax. I have elsewhere estimated this tax, on a medium, at 8½ *d.* for each individual; and perhaps that is a near approximation to the truth. I am by no means disposed to say that a tax, even at this rate, is a very light one to the poorer classes of our Indian subjects; and I myself should be extremely glad to see it reduced, by promoting the consumption of a greater quantity of the article at lower prices, so as to realize the same revenue, or nearly the same revenue, upon a larger and more liberal consumption.

[*The Witness delivered in the same, which was read as follows:*]

ESTIMATE made in 1827:

Population of Bengal, Behar and Orissa, computed at		30,000,000
Quantity of Salt consumed by this population, supplied from our sales	*maunds*	45,00,000
Gross sale, at about 390 rupees per 100 maunds		1,75,00,000
Deduct cost and charges, which constitute no part of the tax		50,00,000
Net revenue or monopoly profit	*rupees*	1,25,00,000
at 2 *s.* per sicca rupee	*£. sterl.*	1,250,000
Medium consumption of each individual		6 seers = 12 lbs.
Rate of contribution or poll-tax		10 pence.

H. St. Geo. Tucker, Esq.

1 March 1832.

ESTIMATE framed from the Accounts of 1829–30:

Population, now computed from a partial Census in 1822			37,500,000
Gross sales of Salt:			
Bengal - -	*maunds*	45,00,000	
Coast, &c. Salt -		5,27,491	
	say *maunds*		50,00,000
Gross revenue - - - - - -	*rupees*		1,64,00,000
Deduct cost and charges, including the sum of about 4,00,000 rupees paid to the French and Danes - -			47,00,000
Net revenue - -	*rupees*		1,17,00,000
	or £. *sterl.*		1,170,000
Rate of consumption per head - - -			5⅓ seers = 10⅔ lbs.
Tax per head - - - - - - - - - -			7½ pence.

N. B.—The poor do not, of course, consume at the average rate. It must be observed that, in the year 1829–30, the latest for which the regular accounts have been received from India, the salt revenue was not so productive as usual; and I should consider the estimate made in 1827 as exhibiting a fair average of the revenue.

The revenue in 1830–31 will have exceeded that of 1829–30, and the selling price in May last in some instances somewhat exceeded our ordinary maximum of 450 rupees per 100 maunds.

827. It being admitted, therefore, that an increase of consumption would take place in consequence of the fall in price, it is not a necessary consequence that the importation of an additional quantity from England would throw any Indian capital or labour out of their present employment?—Not if the importation from Liverpool be in *excess* of the quantity at present consumed, and we consume that additional quantity. If, however, we can supply it from our own local resources, we employ *more* labour and capital.

828. Nor that the coasting trade from Madras to Calcutta would necessarily be diminished by opening the trade to that extent with Liverpool?—I think, if salt from Liverpool can be introduced at lower prices than the salt produced on the coast of Coromandel (*a fact, however, upon which I have very great doubts*), then it is quite clear that the Liverpool salt, in superseding the importation from the coast of Coromandel, *must* interfere with that coasting trade. With respect to another idea which the Committee appear to have entertained (judging from the nature and tendency of their questions), of substituting *private* agency for the present government agency under the monopoly, I would beg to make some further observations. The manufacture in this case would, I presume, fall into the hands of the zemindars, who were heretofore the great manufacturers of salt, or into the hands of native capitalists, or of European capitalists. In either of these cases, it appears to me that we should not possess the same security against the illicit manufacture of the article, nor against its escaping the operation of the tax, because I conceive that these capitalists would have much greater facilities for introducing it into consumption than the molungees, who manufacture under the immediate superintendence and control of the government agents. Individuals dealing on a large scale, both as manufacturers and merchants, would have a great interest in smuggling; and although this practice, which in itself is a violation of the law, and in reality a *fraud*, is not likely to take place where respectable parties are employed, it is impossible that we should always be secure against it, relying merely upon the character of the individual; and if the whole of the present establishments and machinery were continued for the purpose of preventing the illicit manufacture, and the clandestine supply of the consumption, we should have in reality a *double agency*. We should have to maintain our present very expensive establishments, and the principal manufacturer must have *his profit in addition*. This would so far go to the increase of the cost of the article, and consequently to the reduction of the monopoly profit. At present our agents, who in fact superintend and conduct the manufacture, are placed under the solemn obligation of an oath; they are liable to dismission (and of course, with disgrace) from a respectable and valuable station. Severe penalties are also imposed in order to prevent malversation and irregularities by any of the public servants, under the provisions of Regulation 10, of 1819.

829. There is a great deal of smuggling carried on, is there not?—I think not to a great extent.

H. St. Geo. Tucker, Esq.

1 March 1832.

830. Did you ever hear it estimated at so great an amount as one-third of the whole consumption?—I have not. I would, in conclusion, observe to the Committee, that the Board of Commissioners for the Affairs of India made some alterations in a despatch proposed by the Court of Directors to the government of Bengal in March 1827; and as the Board appeared to me to have in view the alteration or modification of the present system in a way which, as I humbly conceived, might prove injurious to this important branch of our revenue, I recorded on the proceedings of the Court a dissent or minute, bearing date the 21st of March 1827, which can be submitted for the information of the Committee, if required. I may state briefly that the idea of the Board seemed to be, that it would be advisable to fix the *price* of the article to be disposed of at our golahs or warehouses, and to leave the *quantity* to be determined by the demand of the consumers. Under the present system we fix the quantity annually, enlarging it from time to time, and leaving the merchant and consumer, by open competition, to determine the price; my own opinion is, that the change would not be advisable; and although the plan may appear specious in itself, I apprehend that it would lead to a sub-monopoly, and to a diminution in this branch of the revenue. As, however, the question involves very considerable details, I can only refer to the document which has been placed by me upon public record.

831. Are you aware of a revenue letter from the Court of Directors to the presidency of Bombay, on the 10th of June 1829, in which the Court observes, upon the proposal to establish the present system of salt revenue in those provinces, that the method by which it was proposed to collect a revenue from salt in the Bombay territories had the advantage of relieving government from the business of the manufacturer, to which it was ill adapted?—My opinion is, that the system adopted at Bombay, which is essentially to collect a duty upon the importation or transit of salt, can never realize a revenue upon the same consumption at all proportionate to our Bengal revenue. A large portion of the consumption must necessarily, I think, escape the duty; and practically we have found that the revenue realized at Bombay from this source is very inconsiderable. From the latest despatches to which I have had access, it is still estimated at a very small amount as compared with our Bengal revenue, reference being had to the extent of country and population. It is estimated (I think by Mr. Elphinstone in 1822) at from five to seven lacs of rupees, while our Bengal revenue yields nearly one million and a half per annum at this moment. The Madras revenue (if I may be permitted to pursue the comparison) under a somewhat different system from that of Bengal, yields only about 300,000 *l.* per annum; the duty, including the cost at the present rate, amounting to 105 rupees per garce. The duty was lowered at Madras not long since (in 1821, I believe); but it was found practically that the consumption did not increase in proportion, and that the revenue diminished. The rate of duty has since been restored to its former standard.

Henry William Hodges, Esq. called in; and Examined.

Henry W. Hodges, Esq.

832. YOU were employed for some time in the province of Candeish, were you not?—Yes.

833. In what capacity?—Assistant to the collector.

834. Will you inform the Committee in what years and for what period that took place?—From the year 1818 until the month of May last year.

835. In what condition were those provinces when you were first appointed to your office?—In a very depopulated condition.

836. The villages were very generally deserted, were they not?—A great many of them.

837. Was that in consequence of the previous disturbances that took place?—In a great degree in consequence of the famine in 1803, and the disturbed state since that period.

838. What is the nature of the settlement in those provinces?—Ryotwarry settlement.

839. Does the meerassadar exist there?—Not at present, and has not, I conceive, for many years past.

840. Is the ryotwarry settlement in Candeish established upon the detailed survey in which it exists at Madras?—Not the detailed survey.

841. To what extent has the survey been carried in that country?—There has been no survey, but the cultivated lands have been every year measured.

REVENUE.

Henry W. Hodges, Esq.

1 March 1832.

842. They are measured for the purpose of annual assessment?—For the purpose of annual assessment.

843. Do you consider that the assessment of Candeish is now, generally speaking, upon a tolerably equal footing?—I conceive that the data has been very imperfect indeed on which it has been fixed, so much so, as hardly to give the collector the power of judging whether the assessment is fair or otherwise.

844. Have you been at all acquainted, in the course of your residence in India, with the operation of the ryotwary settlement?—My knowledge, in this respect, is confined to the province of Candeish.

845. In what state were the records of that country when we obtained possession of it?—Their condition was to the last degree imperfect and unsatisfactory. I may say there were no detailed or consecutive accounts, or any whose authenticity could be relied on.

846. Do you suppose there would be means found within that province for effecting a detailed survey, supposing it were considered advisable to introduce it?—No, I think not. I think there would be greater difficulties in that province than in any other of making a satisfactory survey.

847. Are you aware of the precise means that were adopted by Sir Thomas Munro, and those who acted under him, for the adoption of a ryotwary settlement in the presidency of Madras, as to the employment of natives?—I have read Sir Thomas Munro's reports upon the subject, but further I have no knowledge.

848. From your knowledge of those documents, should you be disposed to say that it would be found very difficult to introduce such a settlement into the provinces of Candeish?—Yes, I think so; the difficulty arises from a want of records, and from the depopulated and waste condition of the country.

849. How is that revenue collected, with tolerable regularity?—Yes, it is.

850. Are there no great outstanding arrears?—No, no great outstanding arrears; but large remissions have been made every year, otherwise there probably would have been very considerable arrears.

851. Is the settlement made individually with each ryot?—Yes, the settlement may be considered as made individually with each ryot; a pottah being given to each ryot.

852. Does the village constitution exist in that province?—Yes, it does.

853. But no use has been made of that for the purpose of assessing the land revenue?—So far use has been made of the village constitution in assessing the lands, that the assessments have been made, in some degree, with the concurrence of the potails, or head men of villages, and from information derived from the coolkurnees, or village accountants, and the imperfect documents furnished by them.

854. What is generally the species of cultivation in that province?—Principally grain, but cotton, sugarcane and indigo are also cultivated; and the latter is considered to be of a good quality.

855. Is there a very large proportion of waste land?—A very large proportion indeed.

856. Is the cultivation extending?—I cannot say that the cultivation is extending; it has not diminished, I think.

857. What is it, do you think, which operates against the cultivation, assuming that the country has been in a state of peace, and that there is a large extent of waste land?—The difficulty of disposing of the produce.

858. Has that difficulty existed during the whole period of your experience?—It has existed certainly, and is increasing, and has lately been considerably felt in the province.

859. To what causes do you attribute that difficulty?—It is difficult to affix any precise cause.

860. Is it a general fall of prices?—It is a general fall of prices.

861. Is there anything in the amount of assessment which you think would remedy it?—No, I think not. I think the assessment in Candeish is as low as in any collectorate of the Deccan.

862. Do you know whether it is the policy of the Bombay government to prepare for the introduction of a survey assessment, where it may be found practicable?—Some attempt has been made, but I understand abandoned, in the Deccan.

863. You were not concerned in the operations, were you?—Not at all.

864. Have you been at all acquainted with the growth of opium in the Malwa provinces?—Not at all.

Henry W. Hodges, Esq.

1 March 1832.

865. How far do you consider the natives of that province capable of employment in the administration of the revenue department?—Many of those now employed are well qualified for the duties.

866. Do you think they are in a condition that would permit their being more extensively employed in the revenue departments than they now are, as far as your knowledge enables you to state?—I think they are, certainly; though I cannot state precisely how they should be employed.

867. Have you generally found them trust-worthy in their communications with their officers?—There have been many instances certainly in Candeish where it has been proved that they are not trust-worthy; but I believe that there are a great many who are perfectly so; and there are doubtless many who have proved themselves honest and valuable servants.

868. Are there any transit duties levied in the province of Candeish?—Yes, there are.

869. Upon all the frontiers?—Not upon the frontiers, but in every pergunnah; the old system has been continued.

870. To what extent has it continued in the transit of goods?—They pay in every pergunnah.

871. Is not that a most vexatious check upon all intercourse?—It appears so, because the custom must of course accumulate in proportion to the extent of country through which these goods pass.

872. Are those transit duties equal in every pergunnah, or do they vary?—They vary.

873. Does not that create considerable confusion?—It is not complained of. It is the old system.

874. Do you consider their not being complained of is the result of long established habit?—Very probably.

875. Are they very heavy generally?—No, they are trifling in each pergunnah.

876. In the transport of goods through the province, would they not amount to a considerable duty?—They would certainly.

877. Do you not consider that that system does practically operate very much to the suppression of intercourse between the different parts of the province?—I conceive that it does not.

878. Is it the only province in which that transit duty exists?—No; it prevails throughout the Deccan I believe; also in the province of Guzerat, and in all native States.

879. Is it a duty levied by the government officers?—The customs are farmed every year, and levied by the servants of the farmers.

880. Is it a valuable source of revenue?—Yes, it is; I think it was about a lac and a half every year in Candeish.

881. Have you ever considered whether it would be possible to abolish the system, and to substitute any other source of revenue?—I have not myself considered it; but I believe it has been considered by the government of Bombay; but there are many difficulties opposed to the abolition of the present system.

882. What are the difficulties which you think oppose themselves?—I doubt the possibility of substituting any system which would not be attended with a great sacrifice of revenue.

883. Has not the abolition of transit duty been effected in other provinces?—Not in the Deccan. In the provinces under the Madras government I believe it has. I have frequently conversed with native merchants, with a view to discover whether the present system was deemed by them objectionable or injurious to commerce, and I never found that it was so considered.

884. Are there any large landholders in that province?—No, there are not; jaghiredars, I presume, are not alluded to.

885. Are there any persons in the situation of the great zemindars of Bengal?—Not exactly in the same situation, but there are zemindars under the denomination of daismorkhs and daispandeahs, who enjoy emoluments derived from a share in the revenues, and rent free lands.

886. Are they wealthy?—No.

887. Has the revenue received from Candeish fallen off?—Yes, it has, considerably; but I believe not more so, probably less, than in the provinces of the Deccan.

Lunæ, 27° *die Februarii,* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,

IN THE CHAIR.

Holt Mackenzie, Esq. called in; and Examined.

III.
REVENUE.

Holt Mackenzie, Esq.

27 February 1832.

888. WHAT is the last public situation which you held in India?—I was Secretary to the Territorial Department of the government of Bengal.

889. Have you had opportunies of becoming acquainted with all the different sources from which public revenue is derived in the different presidencies in the East Indies?—At Bengal the correspondence of government regarding all branches of revenue, except the post-office and the tributes of native States, was conducted through my office.

890. In India, where the conveyance of letters must necessarily be attended with considerable difficulties, and where the amount of correspondence cannot be supposed to be very large, is the post-office an establishment that can be looked to as productive of revenue, or must it necessarily happen that the receipts can hardly be more than paying for doing the duties which the post-office discharges, namely delivering the letters?—I am on the whole disposed to think that it ought to yield a net receipt; but there being many subordinate post-offices in which the disbursement must necessarily exceed the receipt, those at the distant residences for instance, the amount cannot, for the present at least, be expected to be great.

891. Is it an establishment which is found exceedingly convenient in India, and tends to enlighten and civilize the more distant provinces?—It is exceedingly convenient: of its effect in enlightening the people I cannot venture to speak; the natives who use it, do so chiefly I believe for commercial purposes.

892. The Committee are desirous particularly of obtaining information upon the class of duties which are described to them as transit duties. Are those of ancient origin in India; did we find them established in the country when we conquered it?—We found everywhere, I believe, transit duties established, though not collected upon the present system. What were called Rahdaree duties were common throughout India, being collected on the transit of goods through each revenue district.

893. With respect to the extensive territory over which British influence prevails, must there not necessarily be many parts over which our control is so imperfect that we could not set aside the transit duties, even if it were found desirable to do so; the question alludes particularly to those states which are said to be under the protection of the Company?—Generally, I believe, the treaties with the protected States give the Company no right to interfere in the internal management of their revenues. The only exception I recollect is that of the State of Oude, with which a commercial treaty, entered into by Lord Cornwallis, is still considered to be in force; and by that the Nuwab was bound to admit British goods at certain fixed duties, his dominions then including the provinces ceded in 1801.

894. Was this treaty reciprocal, and were the products received upon that State fixed upon a similar principle to that upon which the Nuwab agreed to admit the produce of British territories?—Yes; on the part of the British Government it was agreed not to levy more than 2 ½ per cent. upon the piece goods of Oude. In some other instances special agreements have been made with petty chiefs, and compensation given to them on the condition of their relinquishing their transit duties; but in most if not all of those cases the government has, I believe, subsequently had the arrangment annulled, having reason to suspect that the compensation was received, and that the duties continued to be levied. And without a distinct treaty or agreement, the government has certainly no right to interfere with the management of the revenue of protected States.

895. The Committee conclude therefore that upon the boundaries of all those States, upon the admission of goods from them into the territories in the possession of the East India Company, a duty of the nature of an inland custom-house duty is levied upon all commodities; is that so?—It is by no means uniformly so in the Bengal territories. The inland import duty upon goods brought into the Company's territories from foreign States, is not distinguished from the ordinary transit duties

Holt Mackenzie, Esq.

27 February 1832.

chargeable on similar articles transported from one part of the presidency to another. And in regard to these, the general rule is that they shall only be levied when the goods pass through certain lines of custom-house posts (chokees); salt alone being subject to duty on its importation into or transportation through any post of the Western Provinces.

896. Is that line of custom-house posts not drawn upon the boundary?—Not generally. In Bengal and Behar the custom-house posts are almost entirely confined to the banks of the rivers which form the principal routes of commercial intercourse; and even in the Western Provinces they are chiefly on the Ganges and Jumna. Thus the extensive country between Calcutta and Benares, which lies to the west of the Hooghly, and south from the Ganges to the borders of Berar, has no custom-house post within it. The still more populous and extensive districts to the east and north-east of Dacca, and thence westerly between the Ganges and the hills, to the very frontiers of Oude, are similarly free from them. The custom-house at Mirzapore may be considered a frontier custom-house, though it is intended to collect duties only on goods proceeding to and from that mart, and though the imports must now, for the most part, have passed through our new acquisitions, Saugur and the Nerbuddah territories. In the extensive province of Bundelcund, west of Benares, there are no custom-houses, nor any custom-house posts, excepting on the Jumna, which forms its inner boundary, separating it from the ceded districts in the Doab, its frontier being quite open. Further to the north-west, several of the posts of the Agra, the Delhi and the Meerut custom-houses, control the imports from foreign States almost immediately on their passing the frontier: and if we come easterly to the Rohilcund frontier of Oude, the custom-house posts will I believe be found (though I cannot speak positively to the fact) to coincide generally with the boundary of the British possessions. In like manner, in so far as the river Ganges forms the south-west boundary of Oude, it will be found that the line of custom-house posts dependent on Furruckabad, Cawnpore or Allahabad, embracing the whole course of the river, so as to render all goods passing it liable to duty, coincides with the limit of the two States. But again, on the eastern or Gorrackpoor frontier of Oude no such posts are established.

897. Where are the duties levied upon such produce as is imported from the Gorrackpoor frontier into the territories in the possession of the Company?—If consumed within the district of Gorrackpoor, such produce will not be subject to any duty; and so, if carried by land to the northern districts of Bahar, or to the Bengal districts which lie to the north of the Ganges, no duties will attach to it: if brought to the Ganges it will fall within the line of custom-house posts belonging to Benares, Ghazeepore or Putna, and be subject to duty.

898. Turning your attention now to the territories that are in actual possession of the East India Company, be so good as to state, as nearly as you can recollect, under what circumstances the country was situated when it was first occupied by the British, with respect to the imposing and levying the transit duties, with a view to enable the Committee to understand what change has taken place; how it was when we found it?—When we first acquired the country, as great variety of tolls and duties were levied, partly at custom-houses, and partly by amils, zemindars and revenue farmers. Every great zemindar assumed, with or without authority, the power of collecting duties on merchandize passing through his zemindary; and there were besides duties of different kinds and different rates levied upon everything brought for sale to any mart or market.

899. At what time was an attempt made by the British authorities to put the transit duties upon a better footing, and to give the country the benefit which would arise from its being under one general system of taxation?—In Bengal, Behar and Benares, almost immediately after the British Government took the management of the revenue into his own hands, it began a gradual system of reform by abolishing the duties which appeared most detrimental to the commerce of the country; and by the rules contained in the code of 1793 and 1795, all sayer or internal duties which had been collected by individual landholders and farmers were abolished. The same course was followed in the Ceded and Conquered Provinces, immediately on their acquisition; and thenceforward, throughout the country to which the printed regulations extended, all collections were regulated by specific enactments. Still, however, different parts of the country were treated as if they were separate possessions, and subjected to different laws; the Ceded and Conquered Provinces having one system, Benares another, and Behar, Bengal and Orissa, a third; but in 1810 a general revision of the system was effected, and the plan that now exists,

Holt Mackenzie, Esq.

27 February 1832.

by which all those provinces are placed under one law, was established by Regulation 9 of that year. In the Delhi territory the customs continued until 1823 to be managed very much according to the native plan, excepting that the collections were made by distinct officers immediately on account of government; in that year it was brought under the general system established within the regulation provinces.

900. Have large acquisitions of territory been made since the year 1810; and has the system you have described been extended to the districts acquired since?—The same principles have been pursued, but with modifications suggested by local circumstances, throughout the territories added to the Bengal presidency during the administration of Lord Hastings; and in the Nerbuddah territories particularly, the system was carefully revised by the commissioner, Mr. Molony, and rules laid down establishing a plan corresponding in its great features with that established in the older provinces. In our acquisitions from the Burmese, I believe no transit duties are levied.

901. Has the system of transit duty been reduced to one uniform state, or is there still a duty collected internally on the boundary between the newly-acquired provinces and those which have been for a longer time in the possession of the Company; have all internal collections been done with, and is the transit duty collected only upon external boundaries?—Of the transit duties on most articles, the larger part must be considered an internal collection; the principle is to collect upon the great routes of commerce, and to fix the subordinate posts of the several custom-houses as near as is possible, consistently with that object, to the places where the European collectors are stationed.

902. Is there not a considerable proportion of the transit duties which are local as well as internal, and the product of which is applied to local purposes, for the maintenance of the police and other institutions in particular towns?—There are separate town duties, which were at one time applied to local purposes. These are levied upon certain articles on their importation for sale, store or consumption, into the several cities and chief towns.

903. How can the Committee distinguish between such transit duties as are collected for general and public purposes, and such as are only local and particular in their application?—The whole are now applied for general purposes. The resolution to appropriate the town duties to local purposes was taken when the government imagined that it had a surplus revenue, as explained in a Minute by the then Governor-general, Mr. Adam, which has been printed in the Appendix to the Report of the 11th October last, (p. 636.) Previously to that the town duties had been collected for general purposes, and they have since been brought back to their original destination; the amount expended in the improvement of the towns being now restricted, in consequence of the financial difficulties of the government.

904. Out of what funds are those charges now provided in the different towns, which used to be supported by the town duties?—The greatest part of the charges have ceased; they were incurred by improvements in the streets, roads and bridges, and other public works, the prosecution of which has been stopped.

905. Do transit duties exist within the different presidencies; would goods transported inland from the presidency of Madras into the presidency of Bengal pay a transit duty?—Goods so transported would certainly be chargeable with duty, if they were of the description to which our transit duties attach, and came within any line of custom-house posts; but the only place at which the presidencies meet is the frontier of Cuttack, and there are no inland custom-house posts in that province, nor indeed nearer to Madras than Calcutta; so that the case is not likely to occur; but there is no exemption for goods in the predicament supposed.

906. Does a similar practice prevail between the presidency of Madras and that of Bombay?—I imagine so.

907. Can you, from recollection, inform the Committee what is the gross amount of the transit duties collected in any one year?—I suppose the gross collections amount to between 600,000*l.* and 700,000*l.*

908. Can you inform the Committee what the expense of collecting it is?—I think about 16 per cent.

909. When you state the amount as 600,000*l.* or 700,000*l.*, does that answer apply to Bengal only, or does it include the two others?—That applies to Bengal only.

910. Are the rates according to which the duty is charged uniform, well known and correctly ascertained?—The rates of duty are all established by regulation, and have long been fixed; but the duty is generally levied *ad valorem*, with the exception of

Holt Mackenzie,
Esq.

27 February 1832.

of salt, tobacco and a few minor articles, which are subject to a fixed duty upon the quantity, and of silk and indigo, of which the valuation is fixed.

911. What persons are entrusted with the duty, or what mode is resorted to for ascertaining the value of the goods in their transit?—There are books of rates prepared under the orders of the board of customs annually, fixing the value of articles as far as they can be fixed. With respect to some of the articles, such as piece-goods, of which the value of different descriptions varies extremely, they are left necessarily to be appraised upon the examination by the officers of the several custom-houses.

912. Are those officers natives or Europeans?—With the exception of Calcutta, the appraisers are all natives.

913. Have you reason to believe that they discharge their duty correctly and faithfully?—I apprehend not.

914. Is there not reason to apprehend that, in point of fact, under a system of this kind, a larger sum must be paid by the traders than ever finds its way into the coffers of the government?—I should think, certainly.

915. Do you attribute that state of circumstances rather to this mode of collecting the duty, and apprehend that it would exist in all countries to a certain degree; does it belong to the system, or do you think it arises from a want of high sense of honour and integrity in the native servants, or from want of sufficient pay to make them act honestly?—I think it arises from all the three causes; the system is a very bad one. The pay of our native officers is generally not at all proportioned to the responsibility of their situation; and they have not, I imagine, any high sense of honour, nor can have under those circumstances. I should perhaps add, that I have a bad opinion of custom-house morality in all nations.

916. Can you refer the Committee to any document which will lead them to see what the amount of the charge is on the different articles on which the duty is levied. Is there any schedule of customs?—The schedules which are annexed to Regulation 15 of 1825, will, I think, afford the Committee the information required; excepting as to the salt of the Western Provinces, of which the duties have been fixed by Regulation 16 of 1829.

917. Are all goods, whether of Indian origin or of foreign import, subject alike to those transit duties in their passage through the country?—Goods imported by sea pass free in the interior, whether they are chargeable with an import duty or not.

918. How long has that system been established; from our first occupation of the country?—I cannot immediately say when it was established. But it is specifically provided by one of the rules of Reg. 9, 1810, that goods imported by sea shall pass inland without question, under the protection of what is called a free pass, and which is issued on payment of a small fee. At that time scarcely any articles were exempt from duty on importation by sea, except the Company's commerce, the special exemption of which of course ceased upon the separation of the commercial and the territorial branches; and subsequently, when various articles from England were admitted free of import duty, the right of free transit was continued.

919. With respect to goods which are destined for foreign export, is a transit duty levied upon them?—On goods chargeable with transit duty, that duty is generally levied in the interior, or on entry into Calcutta, if not previously paid; drawbacks being allowed in whole or in part on export by sea, as specified in the schedule annexed to Reg. 15, 1825. But in several cases a bond for the duty is taken, instead of payment in cash, which bond is cancelled upon export.

920. Is the duty that is ultimately collected upon goods destined for foreign export any considerable portion of the whole 700,000 *l.* you state to be collected? —The amount of transit duty retained on goods exported by sea does not, as well as I recollect, form any considerable part of the whole that is collected. But I shall probably be able to procure a more accurate statement than, without warning, I can hope to give from memory.

921. Are the Committee right in considering that those transit duties are rather a burden upon home and external commerce than upon home trade, whether export or import?—The largest portion of the duty falls upon the internal trade of India.

922. Have the goodness to state to the Committee upon what articles principally the largest amounts are collected, which form therefore the principal sources of this great revenue?—The largest collection is made from the different kinds of salt, which are imported chiefly from the country to the west of Delhi and Agra, being

Holt Mackenzie, Esq.

27 February 1832.

being partly manufactured within the British territory, partly in the Bhurtpore country and other places in that vicinity, and partly at the Samur lake in Rajpootana: some rock salt being also brought from Lahore.

923. Can you state what the inland duty upon salt is?—I suppose it amounts to about 170,000 *l.* The other articles which are chiefly productive, are cotton, sugar, saltpetre, piece-goods, silk and iron. The duty on indigo is for the most part secured by bond; and what is retained is chiefly on account of exports on foreign bottoms.

924. Is it levied upon articles of food?—No; and the town duty, chargeable by regulation, on grain, has never I believe, certainly not for many years, been collected.

925. Upon opium?—The opium revenue is not realized in the form of a direct tax, but by the sale of the article under a system of monopoly.

926. What is the amount of duty upon piece-goods and sugar?—I cannot immediately bring it to mind.

927. In what mode is the duty upon indigo collected?—It is liable, like other articles, to a transit duty, but is generally brought into Calcutta under bond; and in the latter case the amount is payable upon export to any country other than Europe or America, or to any quarter on a foreign bottom: indigo exported to Europe or America on a British bottom being free.

928. It would appear upon first view of these duties, that those which are collected upon the boundary of the British possessions fall strictly within the class of foreign custom duties, and are to be distinguished entirely in principle from those which are collected upon matters of internal growth and internal consumption; can you state upon recollection whether any considerable portion of the whole may be considered as foreign custom duty?—With the exception of the collections on salt, cotton and iron, I should imagine that a very small portion of the transit duties can be considered as a foreign duty. The amount realized on iron is not very considerable, and there are no means of distinguishing, in the accounts, the cotton of foreign states. So likewise the piece-goods of Oude, on which no great amount is realized, cannot, I apprehend, be separated from those of our own districts.

929. Do either sugar, tobacco, indigo, opium or silk, come in considerable quantities over that inland boundary which is the limit of States strictly within British possession?—Opium is not allowed to be imported at all; and I apprehend that little of any of the articles mentioned come from foreign States. There may be some sugar from Oude. What is called Oude indigo is in fact almost wholly made within the ceded territories, which formerly belonged to Oude, but are now in our own possession; and the duty retained is mostly on the export by sea: the transit duty on indigo not exported is considerable.

930. In the sum of 600,000 *l.* or 700,000 *l.* which you have stated to amount from the duties, are the Committee to understand that you include sea customs?—Yes, I include the whole.

931. Do you bear the amount sufficiently in recollection to distinguish what portion of the whole arises from sea customs?—I should say about 150,000 *l.*

932. So that the whole sum of 150,000 *l.* arises in the interior from salt, and about an equal sum from sea customs?—I should imagine so, on an average of years; but probably about 170,000 *l.* is now realized from salt.

933. Is there any paper to which you can refer the Committee which contains an accurate detail of sea customs?—The regulation to which I have already referred, No. 15, 1825, contains a detail of the rates; and there are annual accounts rendered which will exhibit the amount.

934. Is the amount of transit duty collected on goods that are destined for exportation over sea, and which you have stated to be drawn back, large?—The amount of drawback is considerable. I do not immediately bear in mind the precise sum.

935. You have stated the amount of the duties at 700,000 *l.*; did you deduct the amount of drawback?—No, I did not. The drawback I think is about 60,000 *l.* or 70,000 *l.*

936. It has been found that in the arrangements which have been made from time to time in the custom-houses in the United Kingdom, the duties drawn back have for the most part led to considerable inconvenience as well as fraud; have you any reason to believe that fraud and inconvenience are felt in Bengal by the transit duties being collected and drawn back on articles of foreign export?—Occasional instances of fraud have occurred, but none to any great extent have come to my knowledge.

Holt Mackenzie, Esq.

27 February 1832.

knowledge. The inconvenience is very considerable, both in the payment by the merchant of the money, and to the public officers in adjusting claims. It occupies a separate department in the custom-house.

937. Do you entertain any doubt that the transit duties, as they are at present collected, are a very considerable inconvenience and impediment to internal commerce?—I consider them a great inconvenience and impediment to trade.

938. Have they not a tendency in preventing persons with small capitals from acting as merchants, and from making beginnings which might afterwards lead to more extensive mercantile transactions?—I think they must do so in a considerable degree; for small capitalists can hardly pay their way through the custom-house posts they will meet if moving to any considerable distance. The great highway to Calcutta, for many hundred miles, is the river Ganges; and along that river the custom-house posts are chiefly stationed. Now from the central district of Allahabad there are eight custom-houses, including that station and Calcutta, and to each custom-house there are several posts attached; at each of which the goods of the merchant are liable to detention and search. So that all goods making use of that great channel of inland communication, especially those belonging to petty merchants, are subject doubtless to a very considerable tax in the shape of bribes, and delay and annoyance.

939. Believing always that the state of the finances of the East India Company is such as to make it desirable that no article of revenue should be got rid of or dealt with excepting upon the principles of exchange and equivalent, do you think that any arrangements could be made of duties, either internal or external, which would collect an equal sum for the government, and yet place less impediment in the way of general commerce? It seems to the Committee that the amount to be provided for, excluding the duty upon salt from the westward, which they presume must continue without diminution, excluding the amount of sea customs, and deducting also the amount of duty drawn back, is 350,000 *l.*: could any arrangement of custom duties, whether of import or export, be made, which would provide an equivalent, and free the general commerce of the country from the burthen which it now labours under?—I think that probably there must be a temporary sacrifice to a certain extent; but if the goods imported from England now free were subject to a duty, and the rate of duty upon other imports increased, as I think they might be increased, I should conceive that even the immediate sacrifice would be very inconsiderable, and that ultimately the result would be rather an increase of income than a falling off.

940. It appears to the Committee, that as the duty to be substituted in lieu of the present transit duties would be substituted for home trade, it would be very right to look for any amount that might be collected either upon coasting trade or upon trade to other Asiatic countries coastwise, rather than to any imports from Europe: could any income be derived from those sources?—I think the duty upon some articles might be increased; but I should look for compensation chiefly to imports from Europe.

941. Will you be good enough to turn your attention to the subject, and furnish the Committee with such suggestions as may appear to you to be worthy their consideration?—I shall be happy to do so; but I fear nothing like an equivalent for the transit duties can be obtained without taxing imports from Europe; and I may observe, that as the transit duties are levied without any very distinct reference to the circumstance whether they are brought from foreign countries or belong to our own possessions, or whether they are designed for home or foreign consumption, so their effect on the export trade to Europe can scarcely be measured by the mere amount retained on that trade; all goods passing the custom-house posts being equally subject to the law, for whatsoever market destined.

942. What duties are included under the term Sayer?—The chief item is the tax upon spirituous liquors and intoxicating drugs, collected under the designation of Abkaree. The pilgrim tax is another item; and there are tolls upon some of the rivers, and other petty miscellaneous collections, which will be found specified in the annual revenue accounts.

943. Is there anything of the nature of house-tax levied?—Not for purposes of general revenue; there is a house-tax levied in Calcutta for police purposes. The spirit duty is chiefly levied by means of licenses for establishing shops; and so with the retail sale of opium and other intoxicating drugs, in the interior of the country.

Holt Mackenzie, Esq.

27 February 1832.

944. Have those duties the effect of discouraging the sale and consumption of spirits, or are they considered a kind of protection and permission to sell and consume those things?—I imagine that, on the whole, the consumption would be more if the sale were free. It has, however, by some been supposed, that if government did not make it a source of revenue, the police and even individual zemindars would frequently prevent the establishment of shops within their limits; but I have no conception that such a restriction would operate to any great extent against the inclination of the people.

945. Is there no duty upon spirits except the license duty?—There is a still-head duty for spirits manufactured in English fashion.

946. Do you know the amount of it?—The still-head duty is six-sixteenths of a rupee per gallon, London proof.

947. Is that a duty subject to much evasion?—I should imagine not.

948. Is considerable revenue derived from it?—Not very considerable, but I do not immediately remember the amount.

949. Is any considerable duty levied upon foreign spirits imported?—Ten per cent. upon imports on British bottoms, and 20 per cent. upon imports on foreign bottoms.

950. Is the import considerable?—I think about 50,000 *l.* worth; but I do not immediately recollect the quantity.

951. In what way are the shipping supplied with spirits?—They used, I believe, to be supplied to a considerable extent with rum manufactured in Bengal, but spirits from Europe being now very cheap, the consumption of Bengal rum has fallen off. There are annual accounts submitted by the magistrates of Calcutta, who collect a considerable portion of the still-head duty, which will give more accurate information than I can hope to do.

952. In what way is the duty upon arrack collected?—If imported by sea it is subject to different duties, as specified in the schedule No. 1, annexed to the 15th Regulation of 1825, according to the place of manufacture. But upon spirits made in the country, according to the country mode of distillation, the duty is principally collected in the form of a daily tax payable for a license to manufacture and sell, without distinction of the material from which they are distilled.

953. Do you think that is a duty that is capable of extension or increase?—The collections have been gradually extending, in consequence probably of extended population; but I am not immediately prepared to suggest any measure by which the revenue could be essentially improved.

954. Is there any other considerable item that is included under the definition of Sayer?—Not in Bengal.

955. Are there any other trades carried on under license?—Not that I am aware of.

956. Do you recollect the amount of stamp duties which are levied?—I think the stamp duty is now about 300,000 *l.*

957. Do you think that the stamp duty is one that is well suited to the condition and circumstances of the country?—I see no strong objection to any part of it, excepting the charge upon law proceedings.

958. Is a large portion of the revenue derived from the stamps upon law proceedings?—A considerable portion certainly is derived from law proceedings; but there exist, as far as I know, no means of accurately drawing the distinction between law stamps and those of a miscellaneous nature, our system tending much to confound the two.

959. Which branch of stamp duties do you believe to be most productive?—I should suppose, on a rough guess, that the stamps upon money dealings and miscellaneous papers of all kinds, are the most productive.

960. Are they productive of any considerable inconvenience?—I do not apprehend that the stamps upon money dealings are productive of any considerable inconvenience.

961. Do you allude to bill stamps and stamps upon bonds?—Yes, to instruments of all kinds inferring the obligation or containing the evidence of a money payment.

962. Are receipt stamps used in India as they are in this country?—Yes; and stamps are required for various papers and documents which it is difficult to know whether to class with law papers or not. Thus, petitions to public officers in the revenue department, and copies of records, and the like, are required to be written on stamped paper.

Holt Mackenzie, Esq.

27 February 1832.

963. Is the revenue derived from stamps upon the increase?—Yes, it has been increasing.

964. Does the want of a stamp duty vitiate a deed?—In the courts of judicature and public offices in the interior it does; but not in the supreme court, I believe.

965. If that is not so, is it reasonable to expect that any great revenue can be collected upon stamps?—I think not.

966. Can you suggest to the Committee any improvement upon the system on which the stamp duty is now collected?—None; excepting to make the prescribed stamps necessary to the validity of instruments filed in court, which seems to be unobjectionable now that the law is sufficiently well known.

967. What class of stamps did you particularly allude to, when you suggested that it might be convenient to change the rule on stamps for law proceedings?—I principally referred to the stamps required for plaints and petitions of appeal, which were substituted in 1814 for what was called the institution fee, being the amount payable by plaintiffs and appellants on instituting a suit or preferring an appeal in any court of judicature; but there are also stamps chargeable on all exhibits, on the summons of witnesses, on miscellaneous petitions, and on copies of papers.

968. Is it a class of duties which was got rid of seven years ago?—I imagine it is of the same general description.

969. With reference to the duty collected by post-offices, is there any privilege of franking similar to that which is allowed to Members of Parliament in Great Britain, or official men?—The privilege is not precisely similar, because public officers in India are bound or expected not to make use of it for private purposes, and are required to write "service" upon the letters that are to go free; on the other hand, there is no restriction as to weight and number: and I fear that the privilege must be sometimes carried beyond the strict letter of the law. In regard to particular persons, the Governor-general and Governors, the members of council, and the judges of the supreme courts, the exemption from postage is absolute.

970. What is the nature of the abuse in the privilege of franking to which you allude?—I imagine that private correspondence must often be carried on by letters marked "service."

971. Would it be possible to limit the privilege of franking of those persons to so many letters per day?—I should think not; the only remedy would be to make them pay for their letters, and charge the sums disbursed to public account. Some natives, I may remark, have private posts which it might be right to prohibit.

972. Are you acquainted with the regulations under which the revenue on salt is levied in Bengal?—Yes, I am.

973. Has not a change of late years been made in the account to which the profit derived from salt is carried; used it not to be considered a commercial profit, and is it not now carried to the account of the government?—I am not aware that it was ever considered a commercial profit. In the Bengal accounts it was always entered as one of the items of public revenue, in so far at least as I know.

974. Do you recollect the amount that was collected in the latest year for which the accounts have been received in Great Britain?—The gross receipts are about two millions sterling; the net probably about a million and a half.

975. Do you recollect what is the latest year to which the accounts are made up?—1828-29 is the latest, I believe, for which the accounts have reached England.

976. Have you reason to believe that the deductions upon the gross profit is as large as 25 per cent.?—Yes, rather more, including the advances made to the manufacturers; that is including the cost of production.

977. Do you bear in mind at how many stations in Bengal salt is manufactured?—There are in Cuttack three agencies. Next to Cuttack is Higilee; then Tumlook; then the 24 Pergunnahs; then Jessore; then Bullooah, and then Chittagong; embracing in that order, from west to east, the whole head of the Bay of Bengal.

978. Does the cost of production vary materially in those different agencies?—Yes; there are considerable differences.

979. Can you inform the Committee what object the Company have in view in continuing to contract for salt in an agency in which it costs more than in another?—There are these reasons. If the salt was not manufactured on account of government in the agencies where the cost is highest, it would probably be manufactured illicitly

Holt Mackenzie, Esq.

27 February 1832.

illicitly on account of individuals. The convenience of the trade to different quarters has also to be considered; and there is the necessity of getting a larger supply than could be obtained from the cheap agencies without additional price.

980. Are the Committee to understand, that in the agencies in which salt is now produced at the lowest price, if a larger quantity was to be contracted for, a higher price must be paid for it?—I should think so, certainly, if it was wished to extend the contracts rapidly.

981. With respect to a clandestine manufacture of salt, is it possible that it could be made so privately and so secretly that the government would not have a power of putting it down if they wished to do so?—I should think it would be difficult to put it down, especially if the present prices were maintained, and these can only be lowered by a larger supply. Now the manufacture in the places where it is dearest has two effects; the putting down of the illicit dealings, and the supplying of local demand.

982. Have you ever had the means of ascertaining the number of persons that are employed in those manufactures?—Not with any accuracy.

983. What is the nearest guess that you can make as to their number?—My present impeession is, that upon an average one man may be considered to manufacture about 40 maunds; and a manufacture of 50 lacs of maunds would at that rate give upwards of 120,000 people.

984. What is the condition of those people; is it better or worse than that of the general cultivators of the country?—I believe it to be generally better; they are ordinarily cultivators of the land at the same time that they make salt on account of government.

985. Are you aware that a contrary opinion has been expressed and pretty generally prevails?—I believe that such an opinion has been often expressed; and I have no doubt that at one time, before the year 1793, the manufacturers of some of the agencies could hardly be considered as free. The rules of 1793 made them theoretically entirely free, and now I believe they are quite free practically.

986. In what state is a molungee with respect to his freedom, if he gets into debt with his employer; would he be at liberty to quit his employment? I imagine that at the end of the season he would, for I do not think that their engagements extend beyond the season; and in Bengal the outstanding balances, if any, are very small.

987. What were the regulations which it was found necessary to enforce, in order to ensure the freedom which you say the molungees have now obtained?—It was declared by regulation that no man should be forced to take advances, or to engage in the manufacture, without his free will, and that all persons might relinquish the employment after performing their engagements, without hindrance or molestation; and persons using compulsion were rendered subject to penalties by the courts of law, besides dismissal from office if public officers.

988. Have you yourself had any opportunity of seeing those people during the time they were employed in the manufacture of salt?—I have seen a few actually at work in the 24 Pergunnahs, 15 or 20 miles from Calcutta.

989. Do you speak from your own knowledge, when you say that their condition is rather better than that of the cultivators?—With regard to those men I should speak from my own knowledge; generally from the report of others. But I knew that where the manufacture of any place was reduced, it was always said to occasion complaint; and I remember that when some of the manufacturers of Tumlook were deprived of the manufacture, as a punishment for some offence to the agent, they came in great numbers to Calcutta with a petition to be again admitted to employment. It was my duty to receive the petition; and the inquiries I made upon that occasion gave me reason to think that to be so employed was considered an object of value by the people.

990. Is the land upon which the salt is made included within the permanent settlement, and does it form part of any known zemindaries?—A great part is so included, but in some places lands have been specially reserved; and of the salt made in the 24 Pergunnahs and Jessoor, a good deal is manufactured within the Sundabunds, which do not belong to any zemindaries.

991. Has the government found it necessary to enter into any arrangements with those individuals, in order to satisfy them for any claims that they might make of the land which has been taken for the use of the government?—Yes; the zemindars receive an allowance on account of the land taken, and also in some cases a compensation for the loss of the manufacture as it existed before the monopoly was established

Holt Mackenzie, Esq.

27 February 1832.

established in 1780-81, or rather I should say a remission on account of the resumption of an asset that formerly belonged to the land revenue. In ancient times certain zemindars collected a revenue from the manufacturers within their zemindaries, and paid a certain sum on this account to the land-revenue office along with the ordinary land rent. When the government took the manufacture into its own hands, the amount so paid was still kept upon the revenue books, as a part of the government juma or demand; and the zemindar having lost the asset, became entitled of course to a corresponding remission, the amount remitted being charged to the salt department.

992. Do the Company contract with the agents for the manufacture of salt, or do they strictly manufacture it on their own account?—There are no contracts with the agents, who are strictly government officers, accounting for everything they receive. But there are heads of what are called kallaries, men having more or fewer labourers under them, who contract for the delivery of salt.

993. Do you recollect the contract price at any one of the kallaries?—I think in Cuttack, where salt is cheapest, the contract price is 40 rupees per 100 maunds.

994. Suppose that, when the Company agree to give 40 rupees per 100 maunds to the individual contracting with them, he should be able to obtain the salt at a cost of 30 rupees per 100 maunds, would the profit go entirely to the contractor, or would any other person share it with him?—It ought to go entirely to the contractor; but whether it would go to him without deduction is, I think, very doubtful.

995. Is there much money made by those contractors?—I believe not; their contracts in general are not to a very large amount.

996. Are there many contractors?—I believe they are numerous.

997. Do the agents settle with them?—The agents are understood to settle with them individually.

998. In no cases are the agents contractors themselves?—Never; but the native officers are supposed to make a good deal of money illicitly.

999. Do you believe that much is smuggled into consumption before it is removed into the Company's goolahs?—I believe a good deal is smuggled for the supply of the districts immediately adjoining the manufactories.

1000. Did you ever hear any estimate made of the probable quantity?—No estimate that I thought worthy of attention. I believe that smuggling on a large scale has been very nearly put a stop to. I say so chiefly because the amount of seizures has been very small of late.

1001. What do you believe to be the actual price of salt per maund when it is delivered and deposited into the Company's goolahs, including all the charges to which it is liable?—The average is about 100 rupees for 100 maunds, or nearly a rupee a maund. I ought to observe that the salt of Cuttack is manufactured chiefly for export to the warehouses at Calcutta; and in speaking of the average price, I assume that the Cuttack salt has the charge for export from the province to Calcutta added to the cost of production. At the other agencies the merchants receive the salt from the warehouses subordinate to the several agencies; in Cuttack too there is a considerable retail sale for the consumption of the province, and I should exclude from calculation all salt so appropriated, though the quantity is not such as materially to affect the general average.

1002. Is the profit upon the salt from Cuttack as large as upon the Company's sales at Calcutta?—No; the price of the salt retailed in the province is much more moderate than that of the salt sold at the Calcutta sales.

1003. Is the salt deposited in the Company's warehouses in the state in which it is ultimately delivered to the consumer, or does it subsequently undergo any process of refining?—I fear it generally undergoes a process the reverse of refinement, being considerably adulterated in the hands of the different dealers.

1004. What charges are made for warehouse-rent, and by whom are they paid?—I am not aware of any charge for warehouse-rent at the agencies. The warehouses there are built by the Company, being constructed chiefly of mats. Those in the neighbourhood of Calcutta are of masonry, and are expensive; and there the merchants pay a rent (the amount I do not recollect) if they fail to clear their salt within a certain time.

1005. How often do the government sales take place?—The government sales have of late years taken place once a month; formerly there used to be only four sales a year, but the number of sales has been gradually increased.

1006. What

Holt Mackenzie, Esq.

27 February 1832.

1006. What is the smallest quantity that the Company puts up to sale?—I think that 500 maunds at present constitute a lot at the Calcutta sales.

1007. What is the average price at which the Company sells that quantity of salt?—That depends upon the quantity of salt brought to sale, the competition of the merchants, and the kind of salt sold. Taking the average of the last 10 years, I imagine that the price will be found to be upwards of three rupees and a half per maund. Of late years the price has risen considerably.

1008. Is the money contracted to be paid by the purchasers always realized, or does it ever happen that the Company are forced to make allowances on any account?—It has generally been realized. I only remember now one occasion where the merchants were not able to make good their purchases.

1009. Was that in consequence of the high price that took place in 1822?—Yes; and on that occasion the merchants were allowed to relinquish their bargain, paying a penalty.

1010. What credit does the Company give?—I think three months; but it is stated in the printed conditions of sale.

1011. Are Europeans prohibited from being purchasers at the Company's sales?—They are now allowed to purchase. For a considerable time they were prevented from purchasing under the Act of Parliament, which makes it necessary for them to have especial leave from government.

1012. What number of merchants are in the habit of dealing with the Company for salt?—I am not able to state the fact, but they are very numerous I think.

1013. What is the object of limiting the sales to such large quantities; why has it not been thought desirable to sell salt in smaller parcels?—I imagine chiefly for the convenience of not having a multitude of persons to collect from; and the sale of salt being in fact an hereditary trade, the present system admits perhaps as many almost as would enter into the trade under any circumstances, or at least a sufficient number to allow a complete competition, unless the government were to go down to the retail.

1014. Can you form any estimate of the difference of price which is paid by the consumer and that which is obtained by the Company, setting aside the consideration of expense of transport to the interior, and imagining the question to apply to the consumption in the neighbourhood of Calcutta?—It is exceedingly difficult to form any very clear opinion upon that subject, for this reason chiefly, that the salt sold to the public I believe to be much inferior to the salt sold by the Company, the former containing a considerable quantity of sand or earth. The board of customs, salt and opium, furnish periodical returns of the retail price, which would enable the Committee to form a better opinion upon that point than I can immediately suggest; but still there must remain this insuperable difficulty in forming an average statement, that the salt is adulterated in proportion as it departs from the Company's warehouses.

1015. Are you of opinion that if salt of a better quality could be supplied at a lower price to the ultimate consumer, a very considerable increase might take place in the quantity consumed throughout the country?—That is my own opinion; but it is an opinion founded chiefly upon general reasons. I have indeed tried repeatedly to get natives to say that they would consume more if it were cheaper, and they have always denied it; I have, however, no doubt at all upon the point; I believe that many of the natives are very partially supplied with salt, and that what they do consume has much foreign matter mixed with it. But I am aware that the opposite opinion is held by the salt board, and still more by many natives, who are far better judges than we can be.

1016. Do you know anything of the circumstances under which salt is manufactured upon the coast of Coromandel, and the cost at which it is or might be imported into Calcutta?—It is manufactured, I believe, upon the coast of Coromandel as in Bengal, on account of government, but I imagine without the same necessity of advances; being produced by solar evaporation, and at a comparatively low price. And it is sold by the Madras government at a fixed price, not by auction, and without any limit as to the quantity to be sold.

1017. Does the Bengal government contract with the government of Madras for the delivery of the salt?—The Madras government sell it to individuals at a price that yields them a small profit, and the purchasers export it to Calcutta, and deliver it to the Bengal government at 72 rupees per 100 maunds, which sum is supposed to afford a sufficient compensation for freight and other charges. It was formerly a great object on the coast to have a return cargo from Madras to Bengal, because

Holt Mackenzie, Esq.

27 February 1832.

the former was dependent upon the latter for a large supply of grain; that necessity has, I imagine, in a great measure ceased.

1018. What is the difference of quality of those two salts; which sells at the higher price in Calcutta?—The Bengal salt usually sells at the highest price; and the price of the different sorts depends upon the quantity brought to sale. When any large quantity of coast salt has been brought to sale the relative price has fallen.

1019. Is that the reason why the government have limited the quantity?—That is one reason. It has been commonly alleged that the coast salt is prized by particular classes; and that when their wants are supplied, its value in the estimation of the rest of the population is not such as to allow the government to act upon the principle simply of supplying the market with that which came cheapest. I believe, however, that the main cause of the low price of coast salt is that it frequently contains a great deal of sand, even when apparently pure, and it used to be much less pure than now.

1020. Is not one or the other of them said to be very bitter?—I am not aware that either of them is said to be peculiarly bitter. The Bengal salt is not, I believe, liked by natives of the Western Provinces; but natives of Bengal complain of the bitterness of the salt of that country. It is probably a matter of habit, but they seem to be rather fanciful in their taste as to salt.

1021. In the changes of system that may possibly take place in consequence of the termination of the Company's charter, if it should be found desirable to change the system upon which the salt duty is now levied, which appears to the Committee to be rested upon a commercial basis, and to place it upon a more strictly financial foundation, do you think that a tax could be levied upon salt under regulations somewhat similar to those that prevailed in this country at the time that a very large duty was collected upon salt; do you think that the government power, being what it might, taking possession of the salt and selling it on its own account, private merchants might be permitted to deal in it, provided only that all the salt that was manufactured and imported should be carried into warehouses belonging to the government, and not removed from those warehouses until either a duty was actually paid upon it, or a security given for the ultimate payment of a duty, to be charged according to the quantities received?—I have no doubt that a large duty might be collected in that way; but I should not think so large a revenue could be realized as we now get.

1022. It appears from the answers you have given that the advantage you now get barely exceeds 250 per cent., whereas in England it yields about 30 per cent.?—I am aware of that; but I still doubt whether our present revenue could be levied upon such a scheme in Bengal.

1023. In what way do you think the difficulty would arise?—I think chiefly from the character of the people and the inaccessible nature of the country. It would be exceedingly difficult to control the manufacture without a very large establishment.

1024. Would not the establishment, which is now sufficiently large, and which is now found effectual in preventing smuggling, be equally efficient to prevent smuggling under the circumstances that the question suggested, supposing the system which prevailed in England and Scotland were adopted, that no person should be allowed to make salt but persons whose premises were regularly pointed out and ascertained and watched?—I confess I doubt whether that system would answer. A large establishment would be a large expense, in addition to the cost of manufacture. It would involve much exaction and annoyance; and I believe that the circumstance of the manufacturers being, in fact, in the immediate employment of government, operates as a great check. As far, therefore, as I can judge, without having all the details of the plan to examine, it seems to me that the attempt to collect excise from such a number of people, scattered through the country as they would be, without the control which our agents exercise, would probably fail.

1025. The mode in which it was suggested by the question that the duty should be charged and levied, was not so much by excise levy as by securing the delivery of the salt into government bonded warehouses, and requiring a payment when the sale took place; that arrangement differs somewhat from a charge and levy of an excise duty, according to the more geeneral mode in which those duties are levied?—I should think that if the manufacture was left sufficiently free to make it profitable for individuals to undertake it, the smuggling would very much increase. It seems to me that smuggling is very much prevented by the plan of exclusive manufacture

Holt Mackenzie, Esq.

27 February 1832.

now pursued, accompanied as it is by a system of rigid account and superintendence over the whole process. Even if we suppose that such a system of minute control over the manufacturer could, on the plan of free trade, be effectually enforced against individuals by an establishment equal to that now employed in conducting the manufacture and in watching the produce, I should apprehend that individuals, if subjected to the checks to which the government manufacturers are now subject, would find it impossible profitably to carry on the trade without a great enhancement of price, or, what would be the same thing or worse for the revenue, without having recourse to smuggling. But I acknowledge that the objections I have stated are not so decisive as to dissuade from making the attempt of permitting a free manufacture, on a limited scale in the first instance; and if we could get the salt supplied without a government manufacture, it would, I conceive, be an improvement.

1026. You are probably aware that a superintendence similar to that which you now describe as existing in Bengal existed in England under regulations of the excise, in the completest manner, and that the premises making salt were watched by the excise officers, who had the charge of factories, and had keys of all the factories in which the salt was locked up. You are probably aware also that great frauds were not supposed to exist upon the revenue in those factories. Do you think that similar superintendence could be established in Bengal?—I am afraid not without giving occasion to great frauds; and in using the word excise, the idea in my mind was that it would be necessary to have a system of checks such as has been described; and in that case, adverting to local circumstances, I very much fear, from the nature of the country, the agency we have to employ, the number of manufactures, and the scattered position of the works, that such a system would not be successful. If the country were perfectly open and easily accessible, if large works were established, and especially if there were any considerable number of people to undertake and superintend the manufacture at all approaching to those whom I suppose to have been engaged in the occupation at home, it would be very feasible.

1027. Would there be any difficulty in providing for the molungees by settling them upon the uncultivated land, in case the trade were to take any great change, and the supply to be obtained over sea?—I apprehend, in some of the districts where the molungees are most numerous, they would suffer considerably from the abolition of the manufacture. In Higilee and Tumlook, for instance, I should suppose that the loss of the employment and of the capital distributed among them, would be seriously felt. In Cuttack, I imagine there must be great room for an extension of agriculture; and in the 24 Pergunnahs, and in Jessore, I believe the demand for labour, what from the vicinity of Calcutta, and what from the quantity of land remaining to be reclaimed, is so great, that I should not apprehend any serious distress from the discontinuance of the manufacture, though there doubtless would be some temporary distress.

1028. Is not the molungee a labourer in every instance?—He is either a labourer or cultivates his own field, as indeed is very generally the case with other classes of persons in Bengal, so that they are not entirely dependent on the manufacture. Thus when the demand for the Dacca muslins ceased, there was much less distress than might have been apprehended. But of course, if the molungees lose their employment during a part of the year when they were not engaged in agricultural pursuits, their situation must be much deteriorated, unless they find an increased demand for labour in the cultivation of new lands, or new modes of employment open to them.

1029. Suppose that an uniform system of excise could be established over the three presidencies, and that salt made on the coast of Coromandel was warehoused, and in order to prevent the possibility of smuggling, that the duty should be collected from the salt when removed to the warehouses in the Madras presidency; if the duty was paid to the account in that presidency, and not to Bengal, would that make any difference to the Company? Are the accounts between the three presidencies so kept that an adjustment can take place between them, or they are entirely distinct and separate, so that Bengal could not afford to lose the revenue upon the salt consumed within it?—I should consider it rather an advantage to add to the revenue of Madras, because that presidency has hitherto not been able to pay for itself. The accounts are so kept, that the most accurate adjustment may be made of the most minute particulars.

1030. If under the idea that an excise duty could be levied equal to the present amount of profit upon salt, which we suppose to be about 250 per cent., salt could be

Holt Mackenzie, Esq.

27 February 1832.

be imported from England at so low a rate as to come fairly into competition both with salt from the Coromandel coast, and with salt manufactured in Bengal, would there in your opinion be any objection to levying a customs' duty precisely to the same amount and under the same regulations as the home-made salt, and permitting it to go into consumption under precisely the same regulations?—Supposing a free manufacture and sale, subject to an excise, as is suggested, to be successfully established, I do not think there would be any objection to the import of English salt, as proposed; on the contrary, I think it would be very desirable to encourage it. But it seems very difficult to have partly a free sale of private salt, and partly a restricted sale of salt belonging to government.

1031. Are you aware that the regulations now upon which salt can be imported from Great Britain, are such as to render commerce upon that article impossible?—Very nearly so, and the quantity imported has been very small in consequence of the heavy duty.

1032. In the case of the manufacture of salt being carried on in the Sundabunds by private manufacturers, the Committee conclude that there would be no difficulty in the molungees being employed in that manufacture as they are at present by the government?—I should not apprehend any difficulty; though the change must probably take place gradually, because there would be a considerable capital to be employed.

1033. Can you state the reason why it has been thought necessary to establish regulations of a prohibitory nature against the import of salt from this country?—The notion was that there should be such a duty as to ensure the purchasers at the Calcutta sales against any unforeseen competition. They buy under a pledge that a certain quantity of salt, and no more, shall be brought to sale; and it did not seem practicable to combine a free import and sale with public sales conducted under this restriction. When the government was supposed to be rich, it was suggested that a given sum should be fixed as the maximum to be taken on the salt supplied to the market, and that the government, which has always a large stock on hand, should deliver the salt to any individual willing to pay that maximum price. But the effect anticipated was, that the price of salt at the Company's sales must have been kept below the maximum so fixed; and a similar effect must have probably resulted from the admission of salt on payment of a custom duty equal merely to the average of the net profit on the sales. And I believe that in general the officers employed in the department were adverse to the attempt of combining the two things, thinking that the free sales could not be partially allowed without a great loss on the salt sold at public sales.

1034. If the Company continue to trade in salt under such regulations as they now do, do you suppose that any private merchant could venture to import salt on his own account, and to trade there; would he not be prevented by the government from trading?—I think there would be no difficulty experienced by the private merchant, if the duty were sufficiently reduced upon import into Calcutta; entry into that port would be free of any obstruction beyond what is necessary to secure the duty. The posts at which the article would be liable to search and examination in its way into the interior are few, the line lying a short distance to the north of Calcutta; and the whole of the interior of Bengal and Behar is open. I do not think, therefore, that the traders need encounter the slightest difficulty; but the amount of duty necessary to secure the present revenue is a serious consideration.

1035. Supposing an amount of duty equal to the present profit could be taken, and assuming for the present consideration that the amount of duty should be three rupees per maund, and that that could be securely and accurately collected upon all salt, whether imported from over sea or manufactured in the country, and supposing that the trade in salt was left to be conducted by private merchants, and that none could ever get into their hands but that upon which duty was charged; do you think under such circumstances that a larger amount of revenue or profit would be received by the government authority, be it what it might, than what is derived by the present system?—I have not the slightest doubt that such a system, if practicable, would be a great improvement on the present.

Jovis, 8° *die Martii*, 1832.

THE HON. JOHN STUART WORTLEY, IN THE CHAIR.

III.
REVENUE.

Langford Kennedy,
Esq.
8 March 1832.

Langford Kennedy, Esq. called in; and further Examined.

1036. SINCE you were before the Committee last have you turned your mind at all to the suggestion which was made with respect to opium, of a change from a monopoly system to that of a duty under an excise?—I have considered the matter, and given as much attention to it as I could, and confess that I am unable to suggest any other system which I think could be advantageously substituted for the present; that is, one to which serious objections might not be urged.

1037. Do you not conceive that there are objections to the existing system?—I am not aware of any material objections to the existing system.

1038. Is there not considerable vexation in the enforcement of the monopoly?—Not that I am aware of.

1039. A tolerably close superintendence of the cultivation is necessary in order to secure that monopoly, is it not?—Undoubtedly; but it has been so long established, and has worked for so many years (nearly 40), that it goes on with great regularity, and with no more difficulty than is experienced in the collection of the land revenue. The system is now established on a good footing, and the precautions adopted and vigilance of the government officers so great, that very little difficulty is experienced in collecting the opium.

1040. Do you conceive the number of hands through whom the advances pass, in the cultivation of opium, to create difficulties, and to make the production of opium more difficult than it would be if it was cultivated under a more direct management?—I am not aware of any inconveniences resulting from the present system of making advances. Complaints are very rare on the part of the cultivators of the soil with regard to their dealings with these intermediate agents.

1041. With respect to the enforcement of the monopoly, is it not the fact that the Company's control of the monopoly has been much infringed by extraneous circumstances?—It has been very materially interfered with by the produce of the drug in other countries, so far as by competition in the eastern markets depreciating the value of the opium grown in the Company's provinces.

1042. What means have the Company of guarding themselves against an infraction of this description?—I am not aware of any. The growth of opium in Malwa seems to be rapidly increasing, and to be carried on at present to a very great extent. I am not aware of any power that we have to stop or check it; and the facility which is afforded of exporting it from the Malabar coast renders any attempt to that effect on our part, so long as the ports on that coast continue in the hands of other powers, abortive.

1043. Has not the Company made efforts to check that by treaties with the powers under which this opium is cultivated?—Those treaties have been, I believe, done away.

1044. Have they failed in their object?—I cannot speak as to that point with any degree of precision, but I conclude it was deemed expedient to do so.

1045. Supposing that it were practicable to substitute a duty upon the cultivation of opium in place of the government agency of monopoly, would it not be considerably more exempt from the evils attendant upon the foreign cultivation of opium, from leaving the cultivation to go on extending, and allowing it to accommodate itself to the prices of the market?—The great difficulty that occurs to me as standing in the way of levying a duty upon opium, commensurate with the revenue at present derived from that source, consists in the temptation that so high a duty as must necessarily be imposed would afford to smuggling, added to the great facilities which the nature of the article, the localities of the country, and the dishonesty of our excise officers, present to its successful accomplishment.

1046. Do you see any very strong reason why there should be any greater temptation to smuggling under the system of duty, than under the system of monopoly?—I assume in my argument on this head, that in substituting another system

Langford Kennedy, Esq.

8 March 1832.

for the present one, it is intended that a revenue adequate to that which is at present drawn from the monopoly should continue to be derived; and if so, the duty must necessarily be so heavy that the great and primary object of the planter must be to smuggle. Under the present system the Company suffer no persons but themselves to grow the poppy; and it is a far easier task to prohibit the cultivation than to ascertain the quantity of opium which under the change contemplated would be produced.

1047. That is, upon the assumption that the cultivation of the plant would be more extensive than it is at present?—Of course. I presume that if permission were given to all persons whom it might please to cultivate the poppy, it would be optional with them to cultivate it in any part of the country they might think proper; and I think if that permission were given, and the cultivation (as I think it would be) were to be extended to Bengal, the high character which the Company's opium has hitherto maintained in the China market would be vastly impaired, and opium of a very inferior quality be produced; because I know from experience in the province of Bengal, that neither the soil nor climate of that country is adapted to the growth of the poppy, and that the opium produced in that province is of a very inferior quality.

1048. Is not the supply of opium almost entirely confined to Behar and Benares? —At present it is. The Company had an agency in the district of Rumpoor in Bengal, to the charge of which I was deputed by government some years ago, on a special commission, and resided there for a year in the charge of their opium concerns.

1049. Why should the substitution of an excise duty interfere with the quality of the opium?—I do not mean to say that the substitution of an excise duty would interfere with the quality of the drug; but if people were to be allowed to grow it where they pleased, you would have as great a variety in the market in point of quality as there is in indigo or any other article of commerce.

1050. Do you conceive that there would be any material evil from the variety of quality that might arise by the introduction of opium into Bengal, if you had the same or an increased supply from those parts of the country in which it was superior?—I think the variety that would be sent to China would injure the general character of the Behar opium in the estimation of the Chinese, who have always hitherto been accustomed to receive it in a pure and uniform state.

1051. Is it not more probable that a distinction would be still kept up between the Bengal, and the Behar and the Benares opium, precisely as the distinction is kept up between the Malwa, and the Behar and Benares opium?—I apprehend that the quality of the Malwa opium is more uniform, which may be owing to greater uniformity of soil and climate; the difference in this respect between the provinces of Bengal and those of Behar and Benares is very great, and as I have already said, I should apprehend injury from the variety to which they have not been accustomed in the eastern markets.

1052. In point of fact, should you not conceive from your estimate of the quality of the soil in Bengal, that the quality of the Malwa opium is nearer that of the Behar and Benares than the Bengal opium would be?—Most decidedly: the Bengal opium I consider to be of a very inferior quality, and the Malwa quite the reverse.

1053. Would not, therefore, the distinction between the Bengal and the Behar and Benares opium be more easily distinguished, than between the Behar and Benares opium and the Malwa opium?—I think the Behar and Benares opium is considered the best; but the Chinese can, I believe, readily tell the difference.

1054. The distinction between the Behar and Benares opium and the Malwa is decidedly recognized?—Decidedly, I believe.

1055. If, therefore, the difference between the Malwa and the Behar and Benares opium is so easily distinguished, would not the Bengal be even more likely to be distinguished?—It certainly would; but I question very much whether, under the system of throwing the trade open, the opium, even in Behar and Benares, would be of as good or anything like as good a quality as that produced now under the monopoly, or whether in fact it would be much better than the Bengal opium, as I have described it.

1056. Do you conceive that the superintendence of the Company's agents is necessary for the production of opium?—Certainly not; but I do not think that better opium could be produced under any other system than under that now in force in the provinces of Behar and Benares.

1057. Is

Langford Kennedy, Esq.

8 March 1832.

1057. Is it a fact or not that the Behar and Benares opium bears a higher price than the Malwa opium in the China market?—I cannot speak positively as to this; but I believe it has occasionally, though rarely, fetched higher prices. Generally speaking, however, the Chinese, I believe, prefer the Behar and Benares opium, which I apprehend to be mainly owing to its uniformly pure quality, of which they have had the experience of nearly half a century.

1058. Has not the Malwa gained upon the Behar and Benares of late years?—Very much.

1059. Would not that seem to prove that the growth of opium may be carried on with success without the superintendence of the Company?—It certainly would. I do not by any means pretend to say but that equally good opium might be produced by private speculators as by the Company, but I doubt very much whether in the aggregate so uniformly good a quality would be produced; and of this I feel assured, that if the high character which the Behar opium has hitherto maintained is once destroyed, it will never be regained in the estimation of the consumers.

1060. Assuming that the Company could secure its revenue, and at the same time could withdraw its monopoly from the provinces of Behar and Benares, do you see any conclusive reason why the natives of those provinces should not produce opium with as much success as the natives of Malwa?—That they could do it there can be no doubt, else how is it done at present? but whether they would is another thing; that is to say, whether they would bring it to the market unadulterated. I have never yet seen natives compete with European planters in the cultivation of indigo, or pursue the occupation on their own account; and I am of opinion that if the monopoly were removed, this pursuit would, like indigo, devolve into the hands of Europeans.

1061. Would not the same motives apply in the one case as in the other in Behar and Benares, as they do at present?—I know very little of Malwa, and therefore cannot say positively.

1062. Should you be prepared to say that there is anything in the character of the people, or any quality of the climate or the soil of the provinces of Behar and Benares, which would place them below the province of Malwa in their capabilities of producing opium?—I am not aware that there is; but I speak from knowledge of one country and almost total ignorance of the other.

1063. A remarkable difference between the opium and the indigo, in a practical point of view, is that we have an instance of the native production of opium in Malwa?—I am aware of that. The indigo in the Company's provinces has devolved into the hands of Europeans entirely, at least in the part of the country where I was, and where it is carried on to a great extent. I hardly know an instance of a native having an indigo factory; and I apprehend that if the cultivation of opium was to be thrown open, Europeans would in like manner be the principal cultivators of it. What the character of the natives of Malwa may be I know not, but in Behar they seldom adopt other pursuits than were followed by their progenitors.

1064. Under the present system is there not a very extensive establishment for the growth of opium in the Company's territories?—Our establishment is not very large; I think it a very moderate establishment.

1065. Comprising the native agents, are there not many persons engaged in it?—Not so many as might be supposed; and the salary of those agents is so very trifling, as to render them little or no burthen to the State.

1066. Do you conceive that their pay is sufficient to secure the effective discharge of the duties assigned them?—I do not think it is sufficient; and no native qualified for office would, I conceive, serve in any department of their service solely for the pay given by the Company; they have other objects in view in accepting office, and have means of making money which it is utterly impossible for us in all cases to prevent.

1067. Is the establishment sufficient to enable the authorities to keep a very strict watch over the growth of opium in those provinces?—I think it is. I am no advocate for an unnecessary multiplication of native functionaries.

1068. Supposing that it were thought advisable and found practicable to impose a duty on the cultivation, instead of retaining it under the present system; do you conceive that that same agency would be sufficient, assuming that the cultivation was not extended in the first instance, to keep a guard upon the crops?—Certainly not; it is a very different thing to collect opium for which the government officers make direct advances, and where they have the business entirely in their own hands,

and

Langford Kennedy, Esq.

8 March 1832.

and to prevent speculators, who might be permitted to cultivate on their own account, from embezzling the opium which they might grow, and thus evading the duty. I apprehend, as I have already said, that the temptation to smuggling, as well as the facility, would be so great, that the speculators, whoever they might be, whether native or European, would collude with the officers appointed by government; and we could not, by any pay we could afford to give those officers, make them honest under the temptation that the speculators would hold out to them, in the shape of remuneration for betrayal of their duty and conniving at their dishonest courses.

1069. Is the price which is given by the Company to the cultivators very much less than that which might be obtained by them if they sold to others?—I have no doubt but that if the present restrictions were removed, a price corresponding with that at which the opium could be exported with advantage from India would be obtained by the cultivators.

1070. Under those circumstances, there must at this present moment be a considerable temptation, proportionable to the amount of the difference of the price which is obtained by the Company and the amount which is given to the cultivators?—I have already stated, in my former evidence, that we have no reason to believe that any great quantity is smuggled under the present system: the difficulty of carrying it off from Behar and Benares just now in any large quantity is very great, and I do not believe, as far as I have had opportunity of observing, that there are or ever have been any great speculators in opium in the smuggling way. I never knew an instance of an European being concerned in it; but this I attribute more to their fear of the government than to their honesty. The case would be very different under the contemplated change.

1071. Is not the effect of the present system of monopoly in fact that of a duty, the duty being the difference between the price obtained by the Company and the sum given to the cultivator?—Yes, I conceive it is.

1072. Does not that create the same motives to smuggling which a duty would create, or even a greater?—Certainly it does. The temptation to smuggle is at present undoubtedly very great; but I must repeat, that we are not aware of any instances that have occurred of people making a systematic trade of smuggling opium for the purpose of exportation; both Europeans and natives are afraid to interfere with it, I believe.

1073. Then the motives being the same in both cases, what is the difference of the control and superintendence employed to check smuggling, which leads you to think there would be more under the one than the other?—If the monopoly were to be done away, you would have speculators and planters without end embarking in the cultivation of opium all over the country, and of course it would be their interest and object to devise, and they would do it, means whereby they might evade the heavy duties of government, which I conceive it would be next to impossible to counteract.

1074. Would the motives of the cultivators be more likely to induce them to smuggle than the motives which induce the present cultivators to smuggle?—I think you would have a greater if not an endless number of difficulties next to insuperable to contend with, under any system that might be substituted for the present.

1075. In those parts of the provinces of Benares with which you were concerned, are the lands upon which opium is cultivated very much scattered?—The opium cultivation is very much scattered, that is, it is spread over a great extent of country, is only grown upon the best description of land, and confined principally to the immediate vicinity of villages, where the cultivators have the facility of irrigation from wells, and where the women and children of a family can attend to the cultivation without its materially interfering with their domestic duties; it requires constant attention more than great labour.

1076. Is it found that there is very great difficulty in keeping a strict superintendence over those scattered portions of land, which must be mixed with other species of cultivation?—From the circumstance of the cultivation being confined to the immediate vicinity of the villages, and not at a distance, as is very rarely the case, the officers to whom I alluded the other day (the mattoos), who have an interest in securing the produce for government, have an opportunity of superintending the cultivation, and seeing that the produce is secured to government. In addition to these men, we have chaprassies employed for the same purpose; and over all there is the gomastah, who is constantly moving about his district.

Langford Kennedy, Esq.

8 March 1832.

1077. You say that it is generally the case, that the opium cultivation is immediately in the vicinity of villages?—Generally immediately round the houses, and on lands which are most highly manured and of the richest quality.

1078. Do you suppose that there would be any change in that respect if the monopoly were done away?—A change has taken place within the last eight or ten years; the cultivation has extended very considerably within that time. In the district where I was, I doubled the cultivation within that period, and it has spread a little further from the villages than it did; but in many of these cases I was obliged, in order to effect my purpose, to dig wells at the expense of government, for the purpose of irrigating the lands.

1079. But the general custom is to keep the cultivation as near the villages as is practicable?—Certainly; I should say four-fifths of the cultivation were immediately round the villages.

1080. Is the season of the year at which the crop comes to maturity tolerably certain?—No, it is the most uncertain of the whole year; it is the time when the north-westers and hail-storms are most prevalent, that is in the months of January, February and March.

1081. Between what limits does the period of the maturity of the crop vary?—I should say from the middle of January till near the end of March. The plant begins in January to flower, and towards the latter end of March the opium is all extracted from the poppy; but in that intermediate time it is in a most precarious state, owing to the great uncertainty of the weather, no crop being more liable to injury than the poppy, from its long slender stalk and comparatively heavy head.

1082. You conceive that those months are the most precarious seasons for the result of the crops?—Unquestionably.

1083. Under those circumstances, would it be easy to assess a duty upon the standing crop shortly before its arriving to maturity?—I should think it impossible, owing to the circumstances I have stated. I have seen the finest crops on the ground, promising the most abundant produce, the country in fact covered like a sheet with the white flowers of the poppies, totally destroyed in the course of less than an hour by a hail-storm, rendering it a matter of difficulty to tell what cultivation had been on the ground. But independently of hail-storms, much depends upon the state of the weather in other respects, during the period for extracting the drug from the poppy, which generally lasts six weeks; for instance, in an easterly wind the drug will not exude fluently from the poppy-head, and when it does, it is quite liquid, and much is lost in consequence of its falling to the ground; heavy dews too are required for this purpose: the only wind in which we can extract it properly is a westerly wind, when the juice exudes fluently and thick enough to prevent its dropping off the head. The season in fact has so much to do with the produce in point of quantity as well as quality, that I conceive it would be impossible to accomplish the object contemplated by the question.

1084. Under those circumstances are the government advances lost?—They are never altogether lost; partial remissions are made occasionally on the occurrence of such a calamity, but generally the cultivators contrive to make up for the loss in the subsequent seasons. I have never known remissions to any very great extent made; indeed it perhaps does not happen once in three years that so extensive a calamity as I have described befals the crop; but scarcely a season passes without partial injury from the weather.

1085. Supposing that in the month of January the government officers were to examine and to measure the fields which were under poppy cultivation, and to assess a duty according to their measurement; do you conceive that there would be, in consequence of the vicissitudes to which the crop was exposed in the months of February and March, any greater difficulty in levying the duty, and in making remissions upon that duty, than there is in making remissions after advances to the cultivators, under the monopoly system?—The great difficulty I conceive would be to have an establishment in which we could place confidence, where there was another party concerned in the cultivation besides the government, with opposite interests; these matters are much more easily managed where we have no competitor in the field than if we had one. It would be the interest of the planter, whoever he might be, to grow his plant as cheap and to pay as little duty as possible; and as I have already said, what I question very much is, whether we could find an establishment honest enough to be trusted, for any pay we could afford to give, to fix and collect this duty.

Langford Kennedy, Esq.

8 March 1832.

1086. In order to secure to the Company the returns from the cultivation after it has made its advances, it is necessary, under the present system, that the lands should be examined, and that there should be constant control over the cultivator? —I have stated the process, in my last examination, by which we ascertain the quantity likely to be produced; it is done by guess entirely; an experienced man can tell pretty nearly what a field of opium will produce, provided that no calamity befals it afterwards.

1087. The same facility that enables him now to collect the quantity, would enable him to assess a duty upon that quantity, would it not?—This assessment is made just before the period of extracting it commences.

1088. Supposing it were made at that period of the year which may be taken as the latest before the possible maturity of the crop, would you then be liable to the vicissitudes during the period at which that maturity might arise?—The great danger to which the crop is exposed is between the period when we estimate the average produce of the crop and the time of its final extraction, which is about six weeks.

1089. How is the period regulated at which you make the survey?—We know when the poppy is ripe from its appearance; that may be earlier or later, according as it may be a forward or a backward crop.

1090. It varies in different years?—Very slightly. The seasons in India are in general so regular, we can almost tell within a week or so the different stages of the crops.

1091. Supposing that survey to be made precisely after the same manner as it is at present, and the result of it was the assessment of a duty, and the cultivator became liable to the payment of the duty, without any control over the produce of that crop, and the cultivation were carried on under a permit; would there be an effectual control over the cultivator by this means?—No, I do not think there would. In the first place, we must be able to depend upon the honesty of the person who makes the estimate; it would of course be to the interest of the cultivator to have it made as low as possible, for according to that estimate would he have to pay duty: and secondly, I doubt much, where so heavy a duty was imposed, whether, with reference to the uncertainty of season, the cultivator would agree to such an arrangement.

1092. Under the present system the government makes an advance to the cultivator when his crops are surveyed; is it not equally his interest to obtain as low an estimate of the produce as he can, in order to retain as much of the overplus as he can?—It is; but it is obvious that the cultivators now have nothing like the interest to lower this estimate that they would have under the change contemplated. Our own native officers are all interested in making the estimate as high as possible; they get a commission upon the receipts, and their continuance in office depends upon it. If the agent finds that they are slack in their duty, or has reason to suppose there is any collusion between them and the cultivators, they would be immediately removed from office; besides, as I have already said, under the present system little or no smuggling is attempted.

1093. Is there any reason why the same commission should not be given in the case of a duty being levied?—I think the planter, as I said before, would always be ready enough to pay them more than the govornment possibly could or would, to secure their connivance in furtherance of his views and interests.

1094. The cultivator having received an advance from the government, for which he is to return a certain amount of opium, according to the valuation of his crops, has he not equally an interest under the present system to make that estimate as low as possible, in order to retain as much of the opium as he can?—If he could dispose of his opium now to the same advantage as he would be able to do under the change contemplated, it would be his interest to keep the estimate down as low as possible; such a temptation however does not at present exist; besides, the estimate does not now depend entirely upon him, but upon the officers of government.

1095. Would it not in the latter instance?—It would, certainly; but in the one case we have no cultivators or dealers in the article but the Company, whereas in the other we should have to deal with innumerable people whose interests and views would be directly opposed to those of the Company.

1096. Does not the cultivator now obtain an advance for the cultivation of an article to which the less he contributes the more advantage he obtains?—I have said before that I believe there is but little opium carried out of the province of Behar

REVENUE.

Lang ford Kennedy, Esq.

8 March 1832.

Behar by smuggling, and the temptation therefore is not great just now for the cultivators to misappropriate the produce; they have not the same temptation for so doing now as they would have under a change of system such as is contemplated; in fact, the cultivators just now have no demand for the drug except from the Company; their honesty therefore is more the offspring of necessity than virtue.

1097. What is the usual price given by the Company for a seer of opium to the cultivator?—Three rupees eight annas a seer.

1098. What do you suppose is the price that a cultivator could obtain from any private purchaser, supposing he were allowed to go freely into the market?—That is a very difficult question to answer. The purchase price would be regulated, I should conceive, by that at which the purchaser could dispose of it. I have never known any persons concerned in the illicit traffic of opium, except a very low description of natives, who carry it about in small parcels; and I believe they chiefly smuggle for the internal consumption of the country, and not for foreign trade.

1099. Are you at all acquainted with the price which has been paid for opium at Malwa?—I have heard, but I cannot speak to it with any certainty.

1100. Supposing that the price to be obtained from a private purchaser be six rupees per seer, and that the price given by the Company be only three rupees eight annas, the difference between these two sums is a temptation to withhold that from the Company and to dispose of it elsewhere?—Certainly it is.

1101. In order to a make a case practicable, supposing a cultivator upon the frontiers of the Company's territory, where the smuggling might not be difficult, grows opium, for which the Company pays him a price of three rupees and eight annas per seer, and that on the other side of that frontier he can obtain six rupees; is not the difference between those two prices a temptation to him?—Certainly.

1102. Supposing, instead of being held under an advance, he were allowed to cultivate the opium freely, but that the Company were to impose a duty equal to that difference between three rupees eight annas and six rupees, would not the temptation to evade that duty be precisely equal to the temptation to obtain a higher price under the existing system?—Undoubtedly it would.

1103. Then in that case there could be no greater temptation to smuggling than there is at present?—This assumes that there are ready purchasers for the article, which at present do not exist; but the great difficulty which I conceive to be in the way is, to secure honesty from any establishment deputed to assess and collect this duty.

1104. There is great difficulty in securing the honesty of any parties who are to collect a government revenue of any description; but supposing the temptations are the same, whether that is collected in the shape of a monopoly or a duty, does it not leave the matter as it was before?—I have already endeavoured to explain that, under the present system, I believe a very small quantity is smuggled, which is, I believe, entirely kept for internal consumption.

1105. The smuggling being small under the present system, is it not fair to conclude that the temptation is not very great?—Certainly. I am not aware of any class of people having interfered with the Company's ryots; and although I believe, and stated before, that almost every ryot, or the great proportion of them, do keep back a small proportion of the drug which they grow, yet I do believe it is but a very small portion.

1106. Assuming that under a system of strict monopoly the effect would be what you suppose, and that such a system might be preferable, with regard to the revenue, to a system of duty; is not that argument done away in a great degree by the competition with the Malwa opium, the Malwa opium being smuggled to a considerable extent?—I know so very little about Malwa, and the opium concerns of that country, that I can scarcely form any comparison between the two countries; but the system of smuggling in Malwa has been carried, I have heard, to a very great extent; and I have heard that the opium has been carried to the sea-coast, escorted by an armed force, in open defiance of the government of those States.

1107. Are you aware that the Malwa opium has been smuggled to so great an extent as to deteriorate the price of the Company's opium?—I believe that it has. I can attribute the fall in the prices of the Behar opium to no other cause.

1108. Under such a system, do you not think that it would be better for the Company to fix a moderate duty on opium, by which they may be able to compete with the Malwa opium?—To put down the Malwa opium perhaps the means suggested

Langford Kennedy, Esq.

8 March 1832.

suggested would be the most advisable, though I much question the success of the measure.

1109. Does the Company's opium compete with the Malwa opium in the Chinese market?—In point of quality, I believe it does.

1110. And price?—And price.

1111. Is there not reason to suppose that by moderate duty it would also compete with the Malwa opium in the India market?—Perhaps it might.

1112. Has the opium revenue been increasing of late years?—The produce of opium has very much increased of late years, but the price has been gradually declining; it has increased since the cultivation management of each district has been placed in the hands of the collectors of the land revenue, which has occurred within the last eight or nine years, in consequence of which the cultivation has very much increased; in my own particular district I more than doubled it.

1113. By what means did you double it?—Partly from increase of price to the ryots, but chiefly from the influence which I possessed as collector of the land revenue with the landed proprietors in the district. I secured their good-will and assistance in furthering the object which I had in view, from being enabled in return to do them many acts of kindness and to oblige them in many ways, though strictly consistent with the regulations for the collection of the revenue.

1114. Would you say that the inducement which you were enabled to offer to them to extend the cultivation, was rather that of a kind amicable intercourse?—Certainly.

1115. From what you have told the Committee of the positions in which the cultivation of opium has generally taken place in the neighbourhood of villages, are the Committee to conclude that a great portion of that was previously occupied by some other species of cultivation, or was waste land?—Never on waste land; but very generally on land which had before been appropriated to tobacco and potatoes. Tobacco, potatoes and opium are all crops which require the richest description of land.

1116. Should you say generally, in those provinces with which you were acquainted in that capacity, that the richest lands have been brought under cultivation, or that there is a great proportion of rich land uncultivated?—There was comparatively very little waste land in the district under my charge, but it is the most highly cultivated district in the Company's provinces.

1117. Then the extension of the cultivation of opium in those provinces which are best adapted to the purpose, must be by a substitution of that for other cultivation?—Yes: in my particular case the poppy, where I increased the cultivation, was substituted for other articles which had been grown from time immemorial perhaps. Increase of price, as I have already said, contributed materially to increase of cultivation.

1118. Was that increase rendered necessary in consequence of the competition of the Malwa opium?—I believe it was; in fact we could not have extended it without an increase of price. I made several reports upon the subject to government, and I believe it was in consequence of my recommendation that government consented to the increase from two rupees eight annas per seer to three rupees eight annas.

1119. You have stated that the cultivation of opium was very much extended under your agency in those provinces?—Very much, not only by my agency, but likewise that of the other collectors.

1120. Was the establishment which you had under you increased in proportion to that increase of cultivation?—It was increased very much. We had establishments entertained in different convenient parts of the mofussil, called kooties, for the purpose of controlling the cultivation and collecting the drug: those establishments, as I increased the cultivation, I was obliged to increase in a proportionate ratio; for instance, before the increase commenced I had only four kooties, but when I left the district I think there were either seven or eight.

1121. So that the cultivation having increased very nearly to double the extent, the establishment was increased almost in the same proportion?—Yes.

1122. In your last evidence you stated, that the consumption of opium among the Mahomedans in the district of Rungpore was very considerable?—I did.

1123. Will you state what effect that had upon the price and production of the opium in that province?—It is necessary to premise my answer to this question by saying, that the district of Rungpore is in fact a Mussulman district; that is, the Mahomedans in number exceed the Hindoos to a very great extent; that these people,

Langford Kennedy, Esq.

8 March 1832.

people, both men and women, and often children, almost universally use opium, and in large quantities; a habit similar to that of chewing tobacco in European countries. An agency had been established by the government there some years ago, merely for the purpose of growing opium sufficient for the internal consumption of the country, which was retailed at a fixed price by the officers of government. This agency was placed under charge of the commercial resident at Rungpore; but although a very large surface of country was known to be in poppy cultivation in the district, the quantity of opium received by government was very small indeed, wholly disproportionate to the extent of cultivation. Instead of increasing annually, and with an increasing cultivation, the produce obtained by government decreased; and no reason sufficiently satisfactory having been assigned to government for this falling off, by the commercial resident, I was deputed from the province of Behar to Rungpore to make inquiries, with a view of ascertaining the cause, which I was not long in finding out: it was what I have already stated, viz. the general consumption of the drug by the inhabitants of that particular part of the country, and consequent great demand for the article; and temptation which was held forth to the cultivators, who had taken advances from the officers of government, to dispose of their opium clandestinely; this temptation will be apparent when I state, that the price allowed by government for the opium was, I think, two rupees four annas per seer, whilst that which they obtained from private individuals amounted to five times that amount, and probably more. The cultivators therefore very naturally sold their opium to the consumers on the spot, instead of delivering it to the government officers: and this system it was found impossible to prevent, for as fast as they extracted the opium from the head of the poppy, they buried it in their houses, and frequently fields, thus setting search and supervision on the part of the government completely at defiance. All means of coercion sanctioned by the regulations were had recourse to, but in vain: I found it so useless an attempt to persevere, that I recommended to the government the abolition of the agency and the suppression of the growth of the plant; which recommendation the government carried into effect, and since then the cultivation has been, though with great difficulty, altogether suppressed in that part of the country.

1124. It appears then that the only security which the government has for the collection of its revenue under the present system, in the other parts of the territory, is that the drug is not in demand?—I think so; if the same cause unfortunately existed in Behar and Benares as at Rungpore, the same effect in my opinion would have infallibly resulted.

1125. That is to say, that where there is a sufficient temptation offered, smuggling would be carried on under the present system?—Yes, I think it certainly would. The quality of the opium grown in the part of the country of which I am speaking, and I believe it would be found generally to be the case if it were cultivated in Bengal, was very inferior indeed to that of Behar; so bad, that the government would never allow it to be sold for the China market, though tolerably well adapted for the internal consumption of the country. Government would not endanger the character of their Behar and Benares opium, by allowing it to be carried to a foreign market.

Martis, 13° *die Martii,* 1832.

THE HON. JOHN STUART WORTLEY, IN THE CHAIR.

Holt Mackenzie, Esq. called in; and further Examined.

Holt Mackenzie, Esq.

13 March 1832.

1126. IN your previous evidence, a suggestion was mentioned to you of the possibility of the admission of foreign salt, under a customs duty, and the establishment of some government supervision upon the private manufacturer of salt within the territory of Bengal; do you conceive there would be any method of ascertaining the result of such an arrangement by a partial experiment?—I am afraid not; because one main condition of the government sales is, a pledge that the quantity thrown into the market within a time specified, shall be a specific number of maunds; and it appears therefore very difficult to combine the two systems of a free sale and of a supply so limited. But there can be no objection,

Holt Mackenzie,
Esq.

13 March 1832.

I think (and the experiment might be immediately tried to a certain extent) to allowing a considerable export of salt from England, with the stipulation that it shall be received by the government of Bengal at a price (to be settled here) not exceeding that for which the coast salt is now received by that government, *minus* such profit as accrues to the government of Fort St. George on its sales for export to Bengal, provision being at the same time made to allow the importer of English salt the benefit of superior quality.

1127. In order to make such an arrangement effectual, must there be an alteration of the duties in the Bengal territory?—It would not be necessary to alter the duty or any part of the law; the same arrangement might be followed as is now done when salt is imported from Madras into Bengal under licence, adding a stipulation, as was done when a contract was made with a gentleman in Calcutta (Mr. Prinsep), who undertook to manufacture salt by a new process, securing to the importer the excess of price which his salt, if of a superior quality, might fetch at the government sales. Thus if any merchants of Liverpool, for instance, were desirous of exporting salt to Bengal on the terms I have mentioned, the home authorities might grant licenses to do so, just as the Madras officers do in the case of exports from the coast of Coromandel; and I should imagine that they might immediately adopt the plan, if it were desired, to the extent of 100,000 maunds or so, without any risk of seriously interfering with the arrangements of the Bengal government, and this without the previous communication which would be necessary if it were done on a large scale. Whether it would be profitable to the merchants to export salt on the conditions I have mentioned, I cannot immediately say. The salt imported from the coast costs the Bengal government 72 rupees for the 100 maunds, which is about 20 rupees per ton, and there is a small profit to the Madras government, of which I do not immediately recollect the amount, and which would have to be deducted. If, however, the English salt be, as is said, very superior. in quality, there might still be a prospect of profit sufficient to induce some of the merchants at Liverpool to export salt as dead weight; and there does not occur to me any objection to the Bengal government's receiving a considerable supply from England in that way, or by free manufacture in any part of India, if it be done without breaking in upon the system of exclusive sale. On the other hand, I think there is great difficulty in combining a partial free sale with a partial maintenance of the monopoly sales, since these seem to require a pledge to the purchasers that nothing beyond a certain quantity of salt shall be sold; and the free import and sale of a comparatively small quantity would be likely to affect the prices in the market largely. Consequently, without an entire change of system, which I do not see the means of effecting, excepting at the risk of a heavy loss of revenue, temporarily at least, all that can be done seems to be, to permit the import or manufacture subject to the condition of delivery to government.

1128. It would appear that the import of foreign salt could hardly be tried effectively without a corresponding change of the monopoly system in the Company's territories?—A restricted import might be allowed, but there would be great difficulty in allowing the free import and sale, without getting rid entirely of the present system.

1129. It appears that one of the principal difficulties attending any change of the description just alluded to, is the probability of an increased temptation and facility of smuggling, under such a supervision as that of the Excise, or of an establishment similar to the Excise, compared with that of the monopoly; do you imagine it would be at all practicable, from the nature of the agency establishments, to submit a portion of them to such a system as that of the Excise, leaving the other still in the hand of the monopoly, for the purpose of experiment?—I think there would be no difficulty, in so far as concerns the manufacture; reserving the sale to the Government. In places in which the country is clear and easily accessible, the plan might be tried, probably with advantage; indeed recently an experiment nearly similar was made, on a limited scale. On the salt lake immediately behind Calcutta, Mr. Prinsep, the gentleman I have already named, established works for the manufacture of salt by solar evaporation, being very confident that he could make it cheaper than the Company's agent; and though circumstances have, I believe, prevented his success, I see no reason why others may not try the same thing. But to any plan for partially permitting the sale of salt so made or imported by individuals, otherwise than by the Company, there occurs the objection, that the merchants who might buy at the public sales, if deprived of the pledge

Holt Mackenzie, Esq.

13 March 1832.

pledge of a limited supply, and left open to competition of an uncertain extent, would probably, from the uncertainty in which they would be left, give considerably lower prices than they do under the present system, though protected by a duty equivalent to the net profit of the monopoly; and that we should thus lose, in the revenues derived from that portion of the consumption which might be supplied by our public sales, more than could possibly be compensated by the tax levied upon the free trade. In the same way, when it was proposed, with the view of preventing any inordinate rise in the price of salt in Bengal, to reserve the right of selling it by private sale, from the government warehouses, at a fixed maximum rate, the general impression of the Salt Board and of the persons they consulted was, that such a stipulation would throw the price at the public sales considerably below the sum so fixed: and in settling the duty on salt imported by sea at three rupees a maund, when the average net receipt was reckoned at about two-and-a-half, the reason of the measure was, that unless the protective duty was so high as to exclude foreign salt, or at least unless it was more than a mere equivalent of the net gain upon the monopoly salt, the sale prices would have fallen considerably below the then existing rate. The question of sale is thus to be distinguished from that of manufacture and import. If the latter be found advantageous without freedom of the former, a change to that extent might certainly be effected with little difficulty, the government diminishing its own manufacture in proportion as it could draw supplies from England, or elsewhere; and if ultimately it should be found practicable to obtain a large proportion of the salt required in Bengal at such rates as would pay a fair freight, and yet be more advantageous than those of the local manufacture, a considerable step would be made towards the further change of a free sale, if such a change should be thought desirable.

1130. That view is taken upon the assumption that the abolition of the manufacture in Bengal would be an advantage gained; but the original suggestion upon the subject made in this Committee was, that a competition should be opened between the native manufacture of Bengal and the foreign salt, either of the coast or of Europe. In that case, the suppression of the manufacture in Bengal would depend entirely upon the success of that competition on the part of the foreign salt?—Certainly the home manufacture would only be suppressed in Bengal salt, if it got the foreign salt cheaper; reference being also had to quality.

1131. Supposing it were found practicable to establish any such system as that of an excise, and that under that system the native manufacture were so improved as still to keep its hold on the Indian market in spite of the competition of foreign salt, would it not be an advantage to India that the supply should come from its own sources?—Yes, I think so; but on the whole, I should not attach a great importance to anything but cheapness and goodness of supply.

1132. Supposing that the manufacture were so improved that the salt were obtained cheaper and of equally good quality, or even better quality, within the territory of Bengal, would it not be of advantage that the supply should be obtained from that source?—It would certainly be so.

1133. Under those circumstances, the only means of ascertaining the relative qualifications of the two descriptions of salt for the Bengal market, would be throwing the import open, but at the same time permitting the manufacture to the full extent within the Bengal territories, upon some principle of free manufacture?—That would be the best plan, certainly, if it could be done without loss of revenue; but it strikes me that we might have a modified competition, attended with little or no risk.

1134. That would be a competition between the imported salt and the government's?—First, we might have a competition as to the supply of the government warehouses, not of private against the public sales; encouragement being given to any improvement of quality, as was done in Mr. Prinsep's case. And afterwards private sales, to an ascertained extent, might be left free.

1135. Do you conceive that according to the engagements of the Company any arrangement, such as that with Mr. Prinsep, would be a breach of engagement?—No, certainly not; nor would even a free import be, I conceive, any positive breach of engagement.

1136. Government engage with the merchants who purchase the salt that there shall not be more than a certain quantity brought to sale within the year; in allowing a free import, such as you describe, they could not control the market

Holt Mackenzie, Esq.
13 March 1832.

within the territories; would not that be permitting an interference contrary to the engagement with these merchants?—I ought of course to have added the proviso that the change should not be made within the period to which the government pledges itself by the sale advertisement; but that is confined to a single year.

1137. The immediate effect of that would be a reduction in the price offered by those merchants, would it not?—Yes; and I think it would be right to give them full warning of any such change being contemplated.

1138. So that the government could hardly contemplate entering into such an experiment without an immediate loss?—No; and therefore it is that I should like to confine the competition, in the first instance at least, to the mere matter of production or supply for the public sales. It is of course an important object to see how far the expense of our manufacture exceeds the cost at which we could draw supplies from other sources. My own impression is, that the native plan of manufacture in Bengal is unnecessarily expensive; and though it may be doubted whether a supply from England or a manufacture by Englishmen would be cheaper, it is, I think, worth trying the experiment, if any one be willing to undertake the speculation.

1139. Is there not very great room for improvement in the article itself?—I am not sufficiently acquainted with the quality of salt to say; I thought that the salt I saw manufactured under the government agent of the 24 Pergunnahs was very good; and though the salt brought from the coast, which is made by solar evaporation during the hot weather, usually contains a quantity of sand, that which is made in Bengal is, I believe, perfectly free from impurity when it leaves the government warehouses, as far at least as can be ascertained without a chemical analysis. But at the same time I must say that the consumers have a very different kind of salt furnished to them by the retail dealers.

1140. It becomes greatly adulterated before it gets to the retailers, does it not?—I believe so.

1141. Have you any knowledge of a letter which appears to have been sent out from the Court of Directors at home, in the month of June 1827, to the Bengal government, requesting them to consider and report upon the expediency of allowing an unrestricted trade of salt between Madras and Calcutta?—I do not now remember a letter to that effect; but the home authorities were generally, I think, in favour of a large and regular supply from the coast; and I have no doubt that the despatch referred to could be easily traced.

1142. Has the price of salt risen very much within the last 30 years?—Yes, it has, considerably.

1143. In what degree, should you suppose; could you name, in round numbers, the sum from which it has risen; is it from 260 or 270 rupees to 350 or 400 per 100 maunds?—Such, I think, has been about the rise, since the plan of public sales was established; but the fact can be ascertained with accuracy from the records.

1144. Should you draw an inference from that fact that the supply has become insufficient for the demand?—I have little doubt that it must partly arise from the more limited supply of the demand, the very principle of the monopoly being taxation through a rise in prices, consequent upon a restricted supply: and if the quantity supplied by government be not less than it was formerly, in proportion to the population, the effect may be traced (and I have no doubt that in a great degree it is justly traceable,) to a diminution of smuggling. The improvement in prices may also be in some degree ascribed to a freer competition among the purchasers at the public sales.

1145. Does it not come to much the same thing, whether it was produced by smuggling or from the limitation of supply, because the smuggling gave increased supply?—Certainly, as far as concerns the consumers.

1146. Can you give any estimate at all of the amount of salt which is at present smuggled from the government monopoly?—No, nothing approaching to accuracy; but I believe it to be now much less than formerly.

1147. Have there been within the last few years any very material steps taken for the prevention of smuggling?—Yes, there was a regulation passed in 1819, (No. 10), which contained several new and stricter rules against illicit dealing, and which provided for the better enforcement of the law. The superintendence of what are called the salt chokies, or the establishments intended to prevent smuggling beyond the limits of the agencies, have been placed under a greater

number

Holt Mackenzie, Esq.

13 March 1832.

number of officers, the neighbouring collectors and others: and several other arrangements have been adopted, at the suggestion of the Board of Customs of Salt and Opium, calculated to prevent smuggling.

1148. From the nature of the manufacture, it appears that it is not capable of any very great extension, because it requires that it should be carried on in particular situations; would not that, to a certain degree, afford facility in the prevention of smuggling, even supposing the manufacture were opened?—I should imagine, if a high enough price is given, that the manufacture may be carried to almost any extent, looking to the vast length and character of the coast along which it may be carried on.

1149. What portion of that coast should you suppose is within the Company's agencies, within the limits of the manufacture?—The whole of the Cuttack coast may be considered as a manufacturing district; so that of Higgalee and Tumlook, extending up the west bank of the Hooghly, to a short distance below Calcutta; the opposite side of that river, and the adjoining country on the borders of and within the forest of the Sunderbunds, is occupied by the agency of the 24 Pergunnahs; and the Jessore agency occupies the central part of that tract. Further east is a part of the Sunderbunds, where no manufacture is now conducted. Then crossing the great river, we come to the coast of Tipperah, on which and the islands that lie along it, is what is called the Bulorah agency; and lastly, we reach the Chittagong agency, which runs down the coast towards Arracan. Thus the Bengal manufactures may be considered to extend, with a comparatively small interval, along the whole coast from the Chilka lake to near the island of Mascal, and along the banks of the almost countless streams by which the country is intersected; and a single glance at the map on the wall will show the great extent of country embraced by the circuit.

1150. That being the case, does not the government agency, under the monopoly, at present extend over almost the whole line upon which that manufacture could be carried on?—The agencies may be said to extend over the whole line, with the exception of a comparatively limited tract in the Sunderbunds, in which the manufacture might be carried on.

1151. But taking a general view, the government monopoly extends over almost the whole line?—Yes, with the exception I have mentioned. But in the Sunderbund part of the 24 Pergunnah and Jessore agencies, the places of actual manufacture occupy but a small portion of the country, which is, it will be seen, of great extent and exceedingly difficult of access. The manufacture there is in many places conducted in the very heart of the forest, whither the manufacturers go in large bodies; having, I believe, to entrench themselves for the season against wild beasts, at a distance from the cultivated country, and leaving large tracts untouched. Of course if a price sufficiently high were offered, the whole of that country might produce far more than it now produces, many more stations being occupied than are now taken up.

1152. Supposing that the manufacture were free and left to individual enterprize, would it still be possible to extend it very much, except by increasing the number of manufacturers within that district?—Every where, I believe, many more salt works might be established if the price were raised, fuel being the main thing that is wanted; though I imagine that it is only within the Delta of the Ganges that any very large continuous tracts will be found unoccupied by the government manufacture. But then, on the coasts belonging to Madras and Bombay, salt may, I apprehend, be manufactured to any extent by solar evaporation, if workmen be procured.

1153. Supposing that these agencies were registered, and their names were entered in the government office, and that the manufacture was carried on under a permit, the present establishment of agency would appear to be sufficient to superintend this manufacture throughout the whole of that district, and prevent smuggling as efficiently as it does under the government monopoly?—If the manufacture were left perfectly free, if individuals were allowed to select their stations at pleasure, I should think that the existing establishment would not be sufficient; you would, probably, have a great multitude of individuals spreading the manufacture in various quarters, and all of those individuals, of course, must be separately checked. At present, the object of government is to concentrate as much as possible; you could not force individuals to concentrate; but I must confess that without seeing the entire scheme on which it is proposed to proceed, laid down,

Holt Mackenzie, Esq.

13 March 1832.

down, with full information as to all local circumstances, I should find it difficult to say that it may or may not be accomplished.

1154. If the number of manufacturers, and accordingly the produce of manufacture, were much increased, the agency might be increased, because the revenue would increase?—The produce might not perhaps increase, though the number of salt works to be separately watched should increase. One object of the manufacturers would be to go where fuel was cheapest; another object would be, to go where our officers were least likely effectually to control them, and various means would doubtless be taken to thwart and evade their superintendence. On the whole, seeing how inaccessible many parts of the country are, and how little we really know of the people, I should fear that any system of excise, requiring strict rules, to be enforced by large establishments, would be exceedingly oppressive and expensive, and that to prevent smuggling we should be compelled so to act as to place the manufacturer on a much worse footing than the importer. The difficulty of dealing with the manufacture is enhanced by the facility with which it may be established; in most places it requires little besides a ploughed field and some hundred pots, built up like a bee hive, with fuel proportioned to the quantity of salt to be made. Salt works there do not imply anything like a large fixed establishment, with costly buildings or machinery. They might be multiplied to any number, and at a moment's warning. Although, therefore, I do not presume to say that the government might not establish a system of rules, under which a free manufacture, import and sale might be permitted, I confess there appear to be more difficulties than I see the means of overcoming.

1155. Does not the government at present advance to all the manufacturers the means of carrying on the manufactures?—Yes, they generally make advances.

1156. Might not one infer from that, that there would not be many persons in the districts who would be able to undertake the manufacture without an advance from government?—I think it is probable that many individuals would make the necessary advances if they had a prospect of a higher price. It is chiefly a question of price, I should imagine, although the actual manufacturers of salt, like the manufacturers of most other things in India, and the cultivators too, being poor, depend upon advances; the system of advances being indeed general, in regard to almost every article of produce.

1157. Is it not an inference from that, that there are not many persons who would be able to undertake that system of manufacture without an advance from government?—I think there are many persons of capital who would make the necessary advances if prices were sufficient; though the actual manufacturers would probably continue poor, especially in the inaccessible and unhealthy parts of the country. But then, such advances would be given subject to a very high charge of interest.

1158. Your view would be, that capitalists in Calcutta or elsewhere would take the place of government and make these advances, and that the individuals who received those advances would contrive several means of eluding the officers?—I think so. We know so little of the country, the people are such strangers to us, and we to them, that an excise would probably fail; but, as I have already said, unless one saw the proposed scheme distinctly laid down, with the numbers and places of manufacture, and all local details fully exhibited, it must be very difficult to give a decisive opinion. On general principles, I am very averse to the monopoly; were it a mere question of trade, there could be no doubt: but a large revenue has to be realized; and however open to objections the monopoly must be admitted to be, there appears to be much cause of hesitation before it be resolved to supersede it.

1159. Is the government manufacture in those districts generally at fixed spots?—I cannot speak to this from my own knowledge; but I believe that the manufacture is generally conducted at the same places, because there are warehouses to receive the salt. Those, however, at the agencies are not expensive, and if fuel be wanting, or any other cause suggest a change, I cannot imagine that there is any difficulty in moving from one place to another, the apparatus being of a very simple description.

1160. Would it not be possible for government, in the first instance, supposing that permits were made necessary for the security of the revenue, to grant those only in those particular spots in which the manufacture had been carried on by government itself?—I do not think it would be easy to keep individual speculators

Holt Mackenzie, Esq.

13 March 1832.

fixed at particular spots, when desiring to change for a supply of fuel or other circumstance of convenience. It would be an essential restriction on the freedom of trade, not to allow individuals to go wherever they might think it was most for their advantage.

1161. Is the remaining part of the coast which you have pointed out much of the same character as the Sunderbunds; very much wild and uncultivated land?—I believe so.

1162. Is the coast of Cuttack and Chittagong much of the same description?—Chittagong is generally clear on the coast where the salt is manufactured; Cuttack is partly clear and partly forest; Higgilee and Tumlook are entirely clear of forest; and a considerable portion of the manufacture in the 24 Pergunnahs is conducted in a clear country.

1163. Are you aware that the government pays varying prices for the salt manufactured at its different agencies; does it not pay more at some agencies than at others?—Yes, there is a considerable variety of price.

1164. From what cause does that arise?—One great cause is, the different price of fuel in different quarters; and wages of labour also vary. Of the reasons that induce government to continue the manufacture in dear places, one is, the difficulty of getting the full supply required in other places, without an increased price; another is, that the merchants who supply particular districts, give higher prices for salt delivered at stations convenient for their trade than they could afford for salt from remoter agencies.

1165. Making allowance for the nature of the employment of the molungee, its danger and its toil, and its annoyance, do you conceive that the remuneration to that molungee is higher than the ordinary rate of wages?—I believe that the molungees are very glad to be employed, and that now their labour is entirely free. I should imagine they were better off than the majority of labourers in the interior; particularly, because the manufacture does not generally interfere with their agricultural pursuits. They make salt in the hot weather: the commencement of the rains puts a stop to the manufacture, and they then get away to their ploughs.

1166. But the fact being that the greater part of those molungees are cultivators of land, and that generally they are desirous to enter into the manufacture of salt; it appears that the manufacture of salt affords to them considerable gain?—My impression is, on the whole, that it is a desirable service, though I do not imagine that their gains can be very high; besides, however, having such pay as to make it as good a service as they can get elsewhere, they enjoy particular protections against process during the manufacturing season; and under a good agent, who hears their story and assists and advises them, they are doubtless much secured against those exactions which form the crying evil of the zemindary system.

1167. Can you explain somewhat more fully the terms upon which Mr. Prinsep was allowed to undertake a private manufacture?—The principle was that the government were to pay him a sum equivalent to that which they paid for the salt manufactured in the vicinity, with a further stipulation, that if the salt delivered by him fetched a higher price than the average of the agency salt, he should have the benefit of the excess; but the papers containing a detail of the transaction can, I imagine, be easily traced upon the records, if further information be required.

1168. Did he succeed in obtaining that price?—I think so, but I do not immediately remember the result; and as the failure of the house of Palmer & Co., to which he belonged, occurred before he had manufactured any considerable quantity, the experiment was not, I apprehend, fairly tried.

1169. It appears in the accounts of 1826–27, that in no one of the agencies was there a supply produced at all equal to the quantity ordered, and the totals differ from 40 lacs 13,000 maunds to 33 lacs 59,000. Does that often or constantly occur?—It very frequently occurs.

1170. Is that to be attributed to the smuggling of the difference?—No, I imagine not; the probability is that the rains either continued longer or set in earlier than was expected; the salt is only manufactured in Bengal in the dry weather, and if the rains continue late, the molungees cannot obtain the brine, or light their fires soon enough to have a full produce; and the moment the rains commence there is an end of the manufacture. In the year in question, it was probably the object of the government to get as much as they could.

Holt Mackenzie, Esq.
13 March 1832.

1171. Does the government make an allowance for those contingencies?—They always keep a quantity in reserve in the warehouses near Calcutta, to guard against such contingencies, and they order such a quantity to be manufactured or imported as is sufficient to keep up the stock; that is, about 1,500,000 maunds, which would suffice to meet any probable failure for two successive seasons.

1172. Are there any explanations which you would offer upon the subject of transit duties, in addition to those of the last evidence?—I take the liberty of putting in a paper which I have prepared since my last examination, with the view of showing the mode in which it appears to me that compensation might be obtained for the loss of revenue incident to the abolition of the transit duties at Bengal, supposing those duties abolished. For an explanation of the principles on which the sea customs should, in my judgment, be regulated, I beg to refer to a Memorandum written in Bengal, which has, I believe, been already printed; it is on the Bengal proceedings of June 1825.

(*The Witness delivered in the same, which was read as follows:*)

		Rs.
I find it stated that the transit duties of Bengal amounted in 1827-28 to		49,76,781
There was secured by bond on indigo		5,55,145
Total realized and secured - - *Rs.*		55,31,926
The charges are stated at	*Rs.* 8,30,448	
Drawbacks and bonds cancelled	4,97,171	
Total deduction from the above duties		13,27,619
Remains net amount retained		42,04,307
	Rs.	
The duty on western salts (since considerably increased) is stated for that year at	14,91,200	
The charges are estimated at	1,49,100	
Leaving net Receipt	13,42,100	
The transit duty retained on exports is stated at	4,90,000	
		18,32,100
Deducting these sums from the net transit duty, there remains a loss, by relinquishment of transit duties, of - *Rs.*		23,72,207

To meet this, I think a considerable increase of duty on the imports by sea might be unobjectionably levied, supposing always that the revenue is required. Acting on this principle, and taking the imports at the scale of the year above mentioned, as exhibited in Mr. Wilson's report, we obtain the following results:

—	Value imported.	Rate of Duty proposed.	Amount of Duty.
	Rs.	*Rs.*	*Rs.*
Copper	39,92,000	20	7,98,400
Tin	3,45,000	20	69,000
Spelter	11,95,000	20	2,39,000
Wines	10,62,000	30	3,18,600
Spirits	5,05,000	30	1,51,500
Malt	3,60,000	30	1,08,000
Tea	3,02,000	30	90,600
	77,61,000	7½	17,75,100
Madras	2,02,36,000	- - -	15,17,700
	2,79,97,000	- - -	32,92,800

Some articles, not enumerated, would bear a higher duty than 7½ per cent. (such as oilman's stores, coffee, chanks, cowries, arsenic), and foreign imports should pay some excess beyond the charge on British bottoms. But on the other hand, some abatements would probably be required; and the above is a sketch not professing a precise accuracy.

The sea customs are stated for the year in question at *Rs.* 14,28,000, of which, about *Rs.* 12,50,000 may, I imagine, be taken as the duty on imports.

Deducting this sum from the above, we have an addition of about *Rs.* 20,50,000, leaving an inconsiderable amount as the loss likely to follow the change of system, which must ultimately be very beneficial.

1173. Have

Holt Mackenzie, Esq.
13 March 1832.

1173. Have you had, in your situation in India, an intimate knowledge of the operation of the opium monopoly?—My knowledge is chiefly confined to what has appeared in the records of government, and to what I have derived from communication with the different agents and collectors; I never had any actual charge of an agency, nor any direct communication, that I remember, with an opium cultivator.

1174. Is the monopoly at this moment much less secure than it was some time since, in consequence of the interference of the foreign article?—Yes, I think it is; at least there can be no hope of the same rate of tax being levied as has prevailed in times past. All that we can look to is the difference between the cost at which opium can be furnished to China from Calcutta, and that at which it can can be procured from other quarters, with some allowance possibly for quality.

Langford Kennedy, Esq. called in; and further Examined.

Langford Kennedy, Esq.

1175. HAVE you had any means of acquaintance, in the course of your employment in India, with the results of British settlement in that country?—I have; there were many indigo establishments and European planters in the district where I resided.

1176. What should you say was the practical effect upon the country in which those settlers resided, from their presence and introduction?—As far as related to the district under my charge, and indeed I may say to the district of Tirhoot which adjoined it, and in which there were a great number of European planters, I should say the effect of their residence was, upon the whole, beneficial to the community; but they were, generally speaking, a superior class of men, I believe, to what are to be generally met with in the Bengal provinces.

1177. In what respect was the introduction of those settlers beneficial to the country?—They brought a large capital into the district, and gave employment to a great number of people, and, as far as I knew anything of them, I believe they generally treated the natives well and were liked by them.

1178. Were there many quarrels or disturbances between them and the natives?—There were occasionally; but I should say (comparatively speaking with other parts of the country,) quarrels or disturbances were not of frequent occurrence.

1179. Shonld you say that in the neighbourhood of these settlements disputes with the natives were less common than where British settlers had not appeared at all?—It would be difficult to say whether they have been more frequent or not; but as far as I can judge, I should say not much more so. I am alluding to that part of the country, however, in which I myself resided.

1180. Had the cultivation much improved in this part of the country through those settlers?—Their occupations were confined entirely to indigo cultivation, which certainly has improved of late years; but I do not think that the settlement of Europeans has had the effect of making any alteration in the system of agriculture pursued by the natives, which continues much the same as I apprehend it has done for a great length of time.

1181. Do you think it has had any effect upon the habits of the natives in their neighbourhood?—I do not think it has.

1182. Do you think that the circulation of money that was produced by those establishments had the effect of rendering their neighbourhood more comfortable?—I think it had in some respects; it certainly facilitated the collection of the public revenue.

1183. Do you conceive that the natives looked upon it as an advantage to have one of those establishments in their neighbourhood?—No; I should say, generally speaking, that they did not: the natives do not like the interference of Europeans with them, or with their cultivation; but as far as relates to the particular part of the country of which I am speaking, I believe they were upon the whole well pleased with the planters, at least those who were employed by them.

1184. You said that you believed, that the settlers with whom you were prinpally acquainted were a superior class of men to those which were found it other parts?—I did; I mean superior to those that are to be found in Bengal. I could mention one very great indigo concern, for instance, in the part of the country where I resided, that of Nowell & Company, in which there were many Europeans engaged; I have known a good deal of their concerns, and have had ample opportunities of observing their proceedings, and I have no hesitation in saying, that if Europeans like them could be brought into the country, or if permission

Langford Kennedy, Esq.

13 March 1832.

to reside was confined to people of that description, it would be a great benefit to the country. But I am no advocate for the indiscriminate admission of Europeans; and never but under strict control.

1185. To what do you attribute the difference between those individuals and others in other parts of India?—To greater respectability of character. Generally speaking, as far as I have heard, the Europeans in Bengal are of a lower and more mixed description than those in the province of Behar.

1186. Was there anything to account for the difference why the settlers in the upper province should be a more respectable class than the others?—I am not aware of any reason why they should have been so, but they certainly were. In Tirhoot and Sarun quarrels between the European planters were very rare; disputes that may arise between them are settled generally by arbitration amongst themselves; and they avoid as much as possible recourse to our courts of justice; they in fact give the courts very little trouble. In Bengal, I believe it will be found that the courts are constantly occupied with disputes between European planters, interfering and fighting with one another; the systems, however, pursued in the two countries vary very essentially.

1187. Is it from those circumstances that you infer that they are a superior class of men, or from your communications with them?—As well from my private communications with them as from my official knowledge.

1188. Do you know the others?—Only by general report. I speak of them from what I have heard principally, having been but a short time stationed in Bengal.

1189. You compare your personal knowledge of the one with what you have heard of the others?—Yes: I can speak decidedly in favour of those who were in that part of the country where I was stationed.

1190. What was the number of Europeans settled as capitalists upon the land in the district in which you resided?—I should say perhaps about 20; I cannot speak positively, but I fancy about that number: in Tirhoot there were a great many more.

1191. Is it supposed that those concerns have been generally successful?—I think they have been generally successful; as far as I have known they have gone on tolerably well; success and failure, however, seem to be mixed up in the same proportions in indigo as in all other speculations.

1192. Were there any of long establishment?—Many of long establishment.

1193. Were there any new factories established?—Yes, there were.

1194. Do you think they were rapidly increasing?—Not rapidly increasing; many were established during the period I was in the district.

1195. Did they complain of the regulations under which they were permitted to cultivate indigo?—I have certainly heard objections to and complaints of the system pursued with respect to them and their pursuits.

1196. What were the principal objections that they made to the regulations?—I am not altogether prepared to answer that question; but I should say that, generally speaking, the objections were, that our regulations put them upon too great an equality with the natives, and gave the latter advantages at variance with their interests and convenience. Another objection was, the prohibition of holding lands; this objection, however, though true, was productive of but little practical injury, as they almost invariably did hold lands in the names of natives, and frequently to a very great extent; in fact the prohibition was purely nominal, they held lands in farm to the same extent probably as they would have done had the prohibition been removed.

1197. Did you ever hear much complaint of the power which the Company possess of transmission in case of misconduct?—I may have heard the question discussed, but I do not recollect an instance of its exercise in the part of the country where I resided.

1198. Did you ever hear much complaint of that power?—I never did, except as regarded particular individuals who were affected by it.

1199. Did they complain much of the delay in the administration of justice?—Very frequently; I have heard many complaints on this score.

1200. In what sense? as inefficient for the purposes of justice?—Yes: in that country a great deal depends upon the speedy decision of a suit or complaint, particularly to the indigo planters, to whom delay is often highly injurious; they have particularly complained of delay in our courts of justice, and in consequence they endeavour, where I resided, as much as possible to keep out of them.

1021. Is

Langford Kennedy, Esq.

13 March 1832.

1201. Is any objection made with respect to the police establishments?—Not often; but I have heard them occasionally object to the police, as being venal and partial in their official capacities.

1202. With respect to the rate of wages, should you say that in the neighbourhood of those establishments they were generally higher than in other parts of the country?—Generally, I think not: I should imagine that the rates of labourers' wages were pretty equal where those establishments were as elsewhere; the factory servants probably get higher wages.

1203. Should you imagine that they have raised the rate of wages in the province?—In some instances, probably they have: the labourer may take advantage of a planter's necessities, and refuse to work unless he obtains extra pay; or if the planter wants carriage, or anything of that kind, which is often of the greatest consequence, to get his plant in quickly, he will be required perhaps, and must comply, to give an extra price for the time being; the natives often take an advantage of that sort; but I should say that, generally speaking, the price of labour has not increased.

1204. Supposing the courts were made efficient for the dispatch of business, and for the due administration of justice, would there be much complaint, do you suppose, from those parties as to the nature of the laws on which justice might be administered in the interior in India?—I think it would be a difficult matter, if not a hopeless attempt, to frame any system of laws, consistent with justice to all parties, to give general satisfaction to the European settlers in India.

1205. Do you conceive that if the establishments were made effective for the administration of justice, they would be satisfied with the law as it at present stands?—Yes, I think they would be as well satisfied with it as with any other, equally consistent with justice to themselves as to the natives.

1206. How are the rents given by those cultivators, as compared with the other cultivators?—They are obliged to give a very high rate for their indigo lands; they often take a number of villages in farm from a zemindar, at a rent far beyond what the zemindar could obtain from any other people; they select such lands as are suited for their indigo cultivation, and let the remainder, generally on the old rate of assessment, to the ryots, to cultivate their own crops. They could not afford to farm in this way, but for the profits they derive from their indigo; very often indeed even these profits do not repay them: perhaps a zemindar would let a village to one of those planters for double, probably treble, what he could get for it under other circumstances, and it is therefore an advantage to them to get indigo planters upon their zemindaries; notwithstanding, I believe by far the greater number of landholders prefer having no connexion with Europeans.

1207. Do you suppose that if the cultivation of indigo by British subjects were made more easy, it would in any degree supplant the present cultivation of the country?—Certainly not; unless the law gives them greater power than it does now. Planters, even as it is, when they take a village, find it very difficult to get either the quantity or quality of land they want for the cultivation of indigo; they cannot compel the ryots to cultivate it, and most frequently the latter are not willing to do so.

1208. Is it land generally transferred from some other produce, or waste land?—It is generally land transferred from some other cultivation; seldom or never on waste land.

1209. Never land reclaimed?—Sometimes: in some parts of a factory, cultivation; on rivers, for instance, they occasionally cultivate indigo, but never to any great extent, on account of the risk they run from sudden inundation.

1210. If facilities were given of producing a considerable extension of indigo cultivation, whatever extension was given, it must be a substitution for other cultivation?—It has hitherto been generally a substitution for other crops, but I have no doubt that a great deal of land, at present uncultivated, might be rendered fit for indigo, as for all other descriptions of cultivation.

1211. You said that the prohibition to hold land was merely nominal?—It has been rendered so by the Europeans; for they have, as I have already said, held lands in farm to a great extent.

1212. Do you mean that that prohibition does not subject the holders of lands to any risk?—It certainly does; but they have hitherto evaded the law by holding the land in the names of those people qualified to do so, and in whose names they sue and are sued in the courts. I do not recollect a case wherein a European has suffered

Langford Kenned Esq.

13 March 1832.

suffered from holding land contrary to the prohibition; although I have reason to believe that government were perfectly aware of their doing so.

1213. Are they not in some degree at the mercy of the zemindar under whom they hold it?—In some degree they are at the mercy of the zemindar: the zemindar farms the land, however, probably to a native servant in the employ of the European; and in the event of any dispute arising, the European can contend with the zemindar in court in his servant's name. I never knew an instance of an European purchasing land out-and-out; they merely farm for the particular purpose of obtaining indigo cultivation; and I doubt very much whether it would be ever their interest to do so, supposing it to be practicable, which I do not; they run very little risk from the present system of farming, which I apprehend they consider the most beneficial of the two.

1214. Are they not very much at the mercy of the natives in whose names they hold those lands?—They certainly are much at their mercy; and I have known some serious misunderstandings arise on that very score, from the native servant quarrelling with his master, and claiming the land as his own, under the terms of the lease: the European of course could not contest it with him in court.

1215. Has that often occurred?—Not often, as far as I know; but I have known instances of the kind occur.

1216. What sort of consideration is usually given to the native, to induce him to undertake this agency?—I am not aware that any particular consideration is given; the lease is generally made out, as I have before said, in the name of one of the planter's own servants.

1217. Is it the fact, that the land upon which indigo is grown is generally land unfit for the growth of crops of corn, and very generally sand-banks in the rivers, and land of that description?—The land on which indigo is grown is generally the second best in the village, inferior only to poppy and tobacco land; there is no land too good for it, and the planters try to get the best they can. With regard to river land, that system of cultivation is more confined to Bengal; in the district where I resided, there is very little cultivated on the banks of rivers, on account of the risk to which the plant is exposed from sudden innundation.

1218. Was there any sugar cultivated in your district?—A good deal.

1219. How was that carried on?—Entirely by the natives.

1220. Were there any European capitalists engaged, in the same manner as in the indigo?—None.

1221. Are the establishments of the natives very extensive?—Quite the reverse; but the cultivation is very extensive: their sugar establishments, like all other native establishments, are comparatively very small and very simple; they cultivate a great deal for the Company: the commercial resident at Ghazeepore makes advances to them, and takes a great quantity of their sugar for the Company. I remember, in the neighbouring district of Tirhoot, an attempt being made some years ago, by two Europeans, to make sugar and rum by machinery, similar to that in use in the West Indies. One of the partners had been in the West Indies, and had had a good deal of experience in the sugar plantations there; they brought their machinery at a considerable expense from England, and worked it for some time; but found at last, not only that they could not, with their heavy cylinders, express the juice from the cane so well as the natives could by their simple process, but that the natives, from their more simple and less expensive process, completely undersold them in the market; it was given up in consequence, and I believe the machinery lies there unemployed to this day.

1222. Was the cultivation of sugar increasing in your district?—I do not think it was; it was pretty much the same when I left it as it had been for some years.

1223. What is the establishment that is necessary for the manufacture of indigo, to the extent to which it is manufactured?—The great expense of an indigo concern consists, in the first instance, in building the works and procuring the requisite machinery; an establishment of native servants, corresponding with the extent of the concern, is of course entertained.

1224. Are those works of an expensive description?—In the districts I have mentioned very expensive, but they are very superior to anything of the kind to be met with in Bengal: they are often on a most extensive and expensive scale.

1225. Can you say to what extent those persons have been induced to vest capital in those factories?—I am not prepared to answer that question, but I should

Langford Kennedy, Esq.

13 March 1832.

I should think that the works of a first-rate indigo factory could not be built for much less than from 50,000 to 60,000 rupees, that is, such as were built in the districts alluded to.

1226. Do you think there were many factories that could not be established at a less expense?—A great number throughout Behar, but in Bengal the expense of erecting indigo works is nothing like this sum; they have them there of all dimensions and descriptions.

1227. How should you compare the outlay necessary for indigo with the capital necessary for the manufacture of sugar?—I am unable to draw a comparison. The machinery which I have alluded to already for the manufacture of sugar, though upon a very small scale, was very expensive, I believe; it was, however, intended more as an experiment than anything else.

1228. Do you suppose that the capital necessary for the sugar manufacture would be greater than that required for an indigo manufacture?—I am not prepared to answer this question with the precision I could wish, being but little acquainted with the sugar manufacture, and never having had an opportunity of seeing the West India system, except on the small scale already noticed. The machinery for sugar would, I apprehend, require to be brought from Europe, whilst that employed for indigo can all be procured in India: the extent of capital required would be, in either case, in proportion to the extent of the concern; but the sugar cane is a much more expensive and tedious cultivation than the indigo, though not so precarious or so much dependent on season.

Veneris, 16° *die Martii,* 1832.

THE HON. JOHN STUART WORTLEY, IN THE CHAIR.

David Hill, Esq. called in; and Examined.

David Hill, Esq.

16 March 1832.

1229. IN what office have you been employed in India?—After a few months residence at Madras, I was employed, first as an assistant collector in the Tinnevelly, then in the Malabar district, for upwards of two years in those two districts; I was then brought to the presidency of Madras, and employed in the secretary's office, and went through the several gradations of that office, and rose to the head of it; came home in the year 1828, returned again in 1829 to the same office as chief secretary, and remained there a few weeks, when I was called to Calcutta, to be employed in the finance committee sitting there. I was employed for 15 or 16 months on that duty, and returned afterwards to England.

1230. What is the length of time to which your experience of India extends?—I was resident in India, on those two occasions, between 23 and 24 years.

1231. Having been employed for a length of time in the Revenue department under the presidency of Madras, can you inform the Committee which of the systems of collection under that presidency you conceive has worked most successfully for the purposes of the revenue?—I have had very little practical experience in revenue affairs, having been employed as assistant collector only a short time more than 20 years ago; and I possess only such general knowledge as I have gathered from having been employed about the government. My ideas on the several systems are, therefore, not of a detailed nature. There are two or three general considerations which have always had a commanding influence in my estimate of the several systems. Comparing ryotwarry with other systems, for instance, the subject that has been debated so much under the Madras presidency, the first consideration that seems to me nearly conclusive on the subject is, that unless the government are prepared to provide effectually for the preservation of all existing rights and tenures connected with the land, they are not ready to adopt any other than a ryotwarry settlement. The advocates for both systems, zemindary and ryotwarry, agree in their opinion that all existing rights ought to be respected, whatever new ones may be established; and unless the government have accurately ascertained what the existing rights are, they are not ready to adopt a system which may ultimately prove to infringe on any of those rights. That consideration seems to me to be conclusive against the adoption of any but a ryotwarry settlement, inasmuch as I believe that the government do not possess that knowledge with respect to any one district within their immense dominions. In the next place, another general consideration, of the same conclusive nature in my estimation, is, that whatever other system may be adopted, the ryotwarry system must form an essential part of it. Others may be superinduced upon it, but it can never be dispensed with. You can no more form a zemindary settlement without a ryotwarry one, than you can write a current hand without spelling; although in either case you may be unconscious of the subsidiary operation. The ryotwarry settlement is an essential part of the zemindary one. If the officers of government do not make settlements with the ryots, the zemindar must; and therefore the objections that are taken against a ryotwarry settlement will not be obviated by the substitution of any other, excepting in as far as those objections apply to the ryotwarry settlement being executed by the officers of government. The other objections, independent of that one of the ryotwarry settlement being executed by the officers of government, arise from the amount, not the mode, of the assessment; from the poverty of the inhabitants, from the peculiar system of agriculture, and from the state of society in India, and are not necessarily connected with the distinctive character of a ryotwarry settlement.

1232. It appears that the main difficulty in determining between the different settlements that have been adopted, or may be adopted in India, arises in ascertaining what the native rights to the land may be?—That is one immense difficulty. I am not prepared at all to be of opinion, that if those rights were ascertained, a zemindary settlement is preferable to a ryotwarry; but till they are ascertained, I imagine that a zemindary settlement cannot be introduced without the hazard, indeed the certainty, of gross injustice, such as has been inflicted to an immeasurable amount on the cultivators of Bengal, by the permanent settlement there.

1233. One of the chief advantages which you have mentioned of the ryotwarry settlement is, that it does not interfere at all with the rights?—It does not preclude the government from correcting its errors; whereas a permanent zemindary settlement has that effect. A ryotwarry settlement, if errors are committed on any occasion, admits of their being corrected when they are discovered: the zemindary settlement leaves it impracticable with the government to correct the mistakes which it has committed, as is the case now in Bengal. I believe all the functionaries of the Bengal government are of opinion that the grossest injustice has unintentionally been done to the cultivators by the permanent settlement, but that the legislative measures sanctioning it preclude the government from remedying that injustice.

1234. Supposing that the government concluded such a settlement as in Bengal, but without one of its main features, its permanency; do you conceive that there are such reasons in favour of a ryotwarry settlement as should prevail against the contract between the government and the zemindar, for the collection of the land revenue?—I am not aware that the idea of a temporary zemindary settlement has been entertained; and I apprehend that it would be impracticable. It would be merely handing over the cultivators to a rack-rent landlord for a limited term.

1235. Has the ryotwarry settlement in any case been made a permanent settlement?—The intention of its chief author, the person to whom every body attributes it in its present character, Sir Thomas Munro, was, that it should grow to be a permanent settlement. It has nothing necessarily in it of the character of permanency, and it can only become permanent by being well executed. If it is badly executed, it continues a temporary and annual settlement; and I apprehend it has not yet subsisted in any other character than as a temporary settlement.

1236. Has it in any district been carried to that extent as to become a permanent settlement?—I think not. A claim is now preferred on behalf of the management of Coimbatoor to be permanent, and I hope it may prove so; I think there is reason to entertain that hope.

1237. The districts which were first subjected to a ryotwarry settlement were those surveyed by Colonel Read, were they not?—Yes; the first districts that were taken from the Mysore country after Lord Cornwallis's war.

1238. Were they not settled on that system long before the settlement of Coimbatoor?—Long before; in 1793.

1239. Can you explain why it is that the settlement in the district of Coimbatoor appears to have arrived nearer its adaptation for permanency than those which were commenced so long before, and by such able hands?—The ryotwarry system gave way to a zemindary settlement, which failed. The ryotwarry settlement is now reverted to, under less favourable circumstances; because a great portion of the village

David Hill, Esq.

16 March 1832.

village and survey accounts, the materials upon which the ryotwarry settlement might have grown to be permanent, have been lost in the interval during the zemindary settlement, when they were supposed to be of little value.

1240. There are other districts in which the settlement was made under Sir Thomas Munro; those must have been made long before the province of Coimbatoor?—In the ceded districts, Bellary and Cuddapah, which were first taken possession of by Sir Thomas Munro, he introduced a survey as the foundation of a ryotwarry settlement, and a ryotwarry settlement which it was his wish to render permanent. A few years afterwards, from the difficulty of collecting the high revenue that was assessed upon the districts, and from an apprehended difficulty in carrying the ryotwarry settlement into effect under the operation of the judicial regulations, the hope was formed that a village lease settlement might combine the advantages of the ryotwarry settlement with the removal of those difficulties, the difficulty of realizing the revenue, and of rendering the assessment compatible with the new judicial system. With this object, a village-lease settlement was substituted for the ryotwarry settlement, and, in the opinion of the revenue officers who have served in those districts since, has been attended with total failure, and with extreme injury to the people. That interfered therefore with the successful progress of Sir Thomas Munro's ryotwarry settlement in the ceded districts, interrupting it for about 10 years.

1241. It was one of the first principles of Sir Thomas Munro, that in establishing a ryotwarry settlement with any prospect of success, the revenue should be assessed at a very moderate rate?—It was his anxious desire that that should be the case, but the circumstances of India have never permitted effect to be given to the desire, either in Sir Thomas Munro's districts, or in any other. Owing to the case being so, I apprehend that the ryotwarry settlement has never had fair play. In addition to the defects of the system, this evil has universally attended it, that the government has required a larger revenue than the district could yield.

1242. The Committee conceive that Sir Thomas Munro, on all occasions on which he recommended the adoption of the ryotwarry settlement under the presidency of Madras, maintained that the assessment must be made at a moderate rate, in order to give the prospect of success; and that if they had continued under the zemindary settlement, the tendency of the latter was to increase the assessment to such a rate as to make it impossible that the collection of the revenue should proceed either with regularity or with regard to the welfare of the inhabitants?—I am not aware that Sir Thomas Munro entertained the opinion that the ryotwarry assessment must necessarily be more moderate than the zemindary assessment, or rather that the revenue realized under a well-executed ryotwarry assessment must be of smaller amount than the revenue realized under a zemindary settlement. On the contrary, I apprehend that one great recommendation of the ryotwarry settlement was, that the portion of the revenue which was set apart for the zemindar, and the growing resources of the country, which would fall entirely into the zemindar's hands, might, under the ryotwarry settlement, be reserved to the government But Sir Thomas Munro was strongly of opinion that it was necessary that the ryotwarry assessment should be a moderate one. In executing his own ryotwarry settlement for the ceded districts, he assessed the country higher than it was able to bear, and consequently, on leaving the country, he strongly recommended the government that a reduction of 25 in certain cases, and 33 in others, should be made.

1243. You remarked, in one of your former answers, that the zemindary system necessarily included in a great degree the principles of a ryotwarry settlement, and that you must ultimately come to the execution of the ryotwarry settlement in order to collect the revenue, whether under the zemindary or the ryotwarry settlement. The great distinction between the two cases is, that under the ryotwarry settlement the government ascertains the precise portion of assessment that is to be affixed to each division of the land, and that in the other case it is left to the zemindar, or whoever may be the farmer of the revenue, to apportion the assessment according to his discretion: Is that so?—If the ground-work of a ryotwarry settlement had been properly prepared before the introduction of a zemindary settlement, then it would not be necessary to leave the rights of the under-tenants to the discretion of the zemindar; but, in the only mode in which a zemindary settlement has ever been concluded, the evil that the question implies has certainly been introduced under that settlement; viz. the rights of all other parties interested in the land have been left to the discretion of the zemindar.

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David Hill, Esq.

16 March 1832.

1244. In order to make a ryotwarry settlement properly successful, it has always been considered necessary that there should not only be an assessment made by government on each individual ryot, but that there should be a detailed survey of the land, and an assessment fixed on each division of it?—That, or a reference to village accounts as a temporary substitute.

1245. But the principle always is, that there should be an assessment proportioned to the land, whether by assessment or village survey. Do you not consider that that is one of the most important and one of the most beneficial features in the ryotwarry settlement, independently of the contract with the ryot in preference to that of the zemindar, and is of itself a very great advantage in giving facilities to the interchange of lands?—As the means of attaining the advantages of a ryotwarry settlement, I consider the object to be of immense importance.

1246. For instance, supposing that the land required a saleable value, it would be of great importance that the assessment upon its divisions should be known and fixed, rather than that they should be left to the discretion of an individual like the zemindar?—Certainly.

1247. Are you aware whether in the districts that have been settled on the ryotwarry settlement there is at this moment any saleable value for land in the market?—In some districts there is understood to be a saleable value of land; for instance, in Malabar, Canara, Tanjore, and parts of the southern division of Arcot.

1248. Can you state at all to what amount that value has risen?—I have no such information.

1249. But you believe it has been obtained?—It is so stated in the official records upon the subject: full information will be found in the records, particularly as to Malabar and Canara, and also Tanjore.

1250. Speaking generally, can you inform the Committee what rate the assessment bears to the produce of the land in a ryotwarry settlement?—I think there has been a great deal of loose calculation on that subject in official reports, making it fluctuate somewhere about 50 per cent., sometimes as low as 35, and sometimes as high as 55. I imagine there is much inaccuracy in that sort of estimate; the assessment must vary so much according to the fertility of the soil and the expense of cultivation, that it never can be an accurate proportion of the produce of the land.

1251. Do you conceive that a general conjecture cannot be made so as to approach to the truth upon that subject?—I think it usually is taken after certain deductions, such as 10 per cent. on the gross produce of the country; that about 40 per cent. should go to the government, and the rest to the cultivator; but I look upon these as merely rough guesses, that do not in any case show the exact truth. It manifestly is impracticable to levy an assessment upon that principle. Some land can yield a very small proportion of its produce as revenue or rent, or whatever name it bears, and other land can yield much more, and it would be quite impracticable to take a certain proportion as a general standard.

1252. As to the difficulty of effecting a detailed survey of that description as a foundation of the ryotwarry settlement, do you imagine that that is a difficulty which may be overcome by persons of ordinary information and experience in revenue collections, or do you imagine it requires persons of very uncommon abilities, which were found in the case of Sir Thomas Munro?—It requires the greatest abilities, such as he and Colonel Read, his master, of whom he always spoke with the greatest respect, possessed, to set the thing agoing; but I have no idea that more than ordinary revenue experience and capacity is required to carry the system on so as to make a ryotwarry settlement better than any other. Generally speaking, I should say, as applicable to every question in the government of India, that no system, zemindary or ryotwarry, or any other, deserves to be rejected merely because it has a great many faults. Our position in India is so forced and unnatural, that my belief is that all our institutions must be defective. The perfectibility of schemes for assessing and collecting the revenue, for administering justice, and for preserving peace and order in the country, is mere delusion. It is only while a person is heated as being the advocate of a particular system, that he paints it to himself as free from all the faults of other systems. The exceptions which any system is justly liable to have to be weighed on one side against its merits, and on the other side against the defects of rival systems, and the best we shall have in any case will be a balance in favour of the system we prefer.

David Hill, Esq.
16 March 1832.

1253. Is there anything in the principles of a ryotwarry settlement which would induce you to think that the general reasoning in its favour would not apply equally to different districts, assuming, what is certainly the case, that the natives in different parts of India differ materially in their habits and in their institutions?—On the general grounds, which are convincing to my mind, and which I have stated in answer to previous questions, my opinion is, that the ryotwarry system must necessarily be preferable to any other, and that it forms an essential ingredient in every other, and therefore there can be no variety of circumstances, I think, in India which can make it advisable to refrain from adopting the ryotwarry system.

1254. You have already said, that though you conceive it might require very great and uncommon abilities to set that system going, as in the case of Sir Thomas Munro and Colonel Read's experiment, it might be carried on by persons of more ordinary capacity; do you intend by that answer to say, that the first settlement upon that principle required more than ordinary abilities; or do you mean that it was merely in the commencement of a given assessment, and that the ordinary abilities might be sufficient, not only for carrying on the given assessment which had been made, but for commencing it in other districts?—The last was the sense in which I used the expression. There will be more difficulty, of course, in following the example for the first time in any particular district; but I only meant, that originating the system, chalking out its principles, and setting the first example of it, was what required superior capacity. Some of our best revenue officers have not been men of superior capacity.

1255. Was it not the practice of Sir Thomas Munro, and one which contributed, in a very great measure, to his success, to employ the natives, to a very great extent, in his operations?—To a very great extent, as every one must do in carrying the system into effect. He placed very great reliance on their capacity.

1256. In making a ryotwarry settlement practicable, does it not become necessary to make more use of native aid than under any other settlement?—It becomes necessary for the officers of government to employ them more; but as the ryotwarry settlement must be carried on by the zemindar, in reality there is no difference.

1257. Must not the government officers have a more extensive communication with the natives, than they would under any other system?—They must.

1258. Under those circumstances, do you conceive that the collectors in the Company's service in the presidency of Madras, with which you are best acquainted, generally are well qualified to superintend effectually so extensive a native agency as Sir Thomas Munro appears to have employed in his operations?—Perfectly, I think.

1259. From your knowledge of the results of those operations, should you say that the natives are capable of being more extensively employed than they have hitherto been in the assessment and collection of the land revenue with advantage to themselves and to the State?—I have not the least doubt of it.

1260. Is there any change in the system of emoluments which are allowed to them, or in any other respects, which you should conceive necessary in order to make that employment really successful?—I think the emoluments are now on a liberal scale under the Madras presidency.

1261. Do you think sufficiently so?—Perhaps not sufficiently so; as their employment in the civil service becomes higher their emoluments ought to increase too; their emoluments ought to be progressive. In fact, I conceive that all the duties now performed by European officers ought, in process of time, to be conducted by the natives, with the exception of such only as necessarily accompany the condition of the conquerors and rulers of the country.

1262. Is the employment of natives extending in the Revenue department?—Very much.

1263. Is that in consequence of the ryotwarry settlement, or from the general policy of the government?—It has increased more in the Judicial than in the Revenue department. Owing to the ryotwarry settlement having been reverted to where it had been given up, and having been universally adopted by the government of Madras, the native officers are now in fuller employment in the Revenue department than they have ever been before; and also in a great part of the magistracy of the government.

1264. Is the policy of the government to employ them as much as possible?—The policy of Sir Thomas Munro was very much so. If the question applies to the present government, I should answer in the negative; but the general tendency

David Hill, Esq.

16 March 1832.

of the Indian authorities at present in this country and abroad also is favourable to the extension of the employment of the natives.

1265. May the ryotwarry settlement at present be said to prevail over all the districts in the presidency of Madras, except over the Northern Circars?—There are a few zemindaries in other parts of the country, but with those exceptions it prevails universally.

1266. What do you conceive to have been the result, with respect to the amount of the revenue, of the extensive adoption of the ryotwarry settlement; do you imagine that it has contributed to the regularity of the collection, or has the result been that the revenue has been collected to a smaller amount?—The collection of the revenue has been wonderfully regular for upwards of 20 years. The variation, under all the changes of system, has been extraordinarily small. The revenue has not fallen off of late years, with the exception of its having been affected by particular seasons; there has been no gradual decline. I am not aware that there has been an increase, and I do not think that there should be. The revenue throughout the Madras presidency has borne very heavily on the people.

1267. Have there been large arrears of revenue outstanding?—There have always been large arrears; they are less now than they used to be.

1268. In the assessment of the land, more especially in the territories of Madras, is there not a distinction made between the dry lands and the irrigated lands?—Yes.

1269. Is it not higher upon the irrigated lands than upon the others?—Yes, it is.

1270. Do you conceive that the cultivation upon irrigated lands has been in the course of much extension within the period of the last Charter; has much land been transferred from dry to wet?—I should think not much; it does not admit of much increase; it very generally depends upon natural advantages.

1271. Are there not many districts in which natural advantages at present exist, provided they were made use of, and in which it requires some application of labour or skill in order to convert those lands into wet lands or irrigated lands, which are at present dry from the neglect of those natural advantages?—I think it is more usual in the progress of cultivation to convert wet and dry land into garden land by artificial irrigation, by sinking wells, so as to rear more profitable produce upon it, at a greater expense on the part of the agriculturists; and that is stated to have increased considerably in Coimbatoor under the advantages which that district has enjoyed during the present ryotwarry settlement. However, I have not detailed information with regard to those points.

1272. Are you acquainted with many districts in which the zemindary system prevails?—I have stated that I have little or no practical detailed information regarding revenue affairs.

1273. Will you inform the Committee what has been the consequence of the establishment of a zemindary settlement in the Northern Circars and in the districts under the presidency of Madras; how has the revenue in those parts been collected, and what effect has it had upon the population of those districts?—I am not sure that I have very accurate information with regard to any of the zemindaries; but I think there has been the greatest difficulty in saving the families of the zemindars from total ruin and extinction, they have mismanaged their zemindaries so completely. As far as I remember, there is only one zemindar in the northern districts who is in a prosperous condition.

1274. Do you conceive that the greater part of the zemindars are more or less brought to ruin?—They have grossly mismanaged their districts, and their own private pecuniary affairs besides, and have had their districts transferred to the government officers as security for the payment of the revenue, in order that they might be retrieved from the disorder into which they had fallen.

1275. Have there been many of those estates sold?—Yes. Government, however, has always been very reluctant to sell ancient zemindaries, and in order to save them has authorized the revenue officers to undertake the management of such estates, and to put the zemindars upon a limited allowance, so that the estate should be still preserved in the family. They have been exceedingly averse to sell such estates, both from feelings of respect to the ancient family, and also from political considerations connected with the peace and good order of the country. By selling the estate there would be an opposite party in it, and the peace of the country would be endangered.

David Hill, Esq.
16 March 1832.

1276. Have not the government in those districts pursued a more indulgent course than that which has been adopted in the provinces of Bengal?—I should imagine that the Bengal government would have done the same thing with any ancient zemindars who possessed great influence in the parts of the country where they resided; but I believe they are almost all extinct.

1277. What has been the effect of that upon the cultivators of the soil?—I have not accurate information upon that point. My general impression from the view afforded on that subject on the records of the government is, that their situation is worse under the zemindars than under the management of government officers.

1278. Do you imagine that the distress which you have described as prevailing among the landholders of such districts is principally to be attributed to their own mismanagement and misconduct, or is it to be attributed to the system under which they acted?—Entirely, I think, to the disorder in which their family affairs have fallen. The oppression of their cultivators arises in part, no doubt, from the same cause, but also is, I imagine, the natural consequence of the cultivators being at the mercy of the zemindars.

1279. Have you any means of saying whether the natives receive the ryotwarry system in preference to the other?—I think it has always been understood, even when the zemindary system was in favour, as it was for some years after I went to India, that the cultivators greatly preferred being tenants of the government to being tenants of the zemindars. The zemindary system was always extremely unpopular with the cultivators.

1280. Their own disposition and interest therefore would facilitate the execution of the ryotwarry settlement?—That has always been the case, I think, even in the days when the zemindary system was in favour.

1281. Will you describe generally the difference which may prevail in the species of cultivation in the different portions of the Madras presidency?—In the districts above the Ghauts dry grain cultivation chiefly prevails. In Tanjore, the land being watered by the Cauvery, the cultivation is almost exclusively wet, and much more productive. In the Carnatic, both dry and wet cultivation prevail in every district. In Malabar, the natural rains are much heavier, and prevail much longer, but there is no artificial irrigation there. They would be considered dry grain districts in the Carnatic, from the want of irrigation, but they are really wet grain districts, owing to the natural supply of water from the heavy rains. In the Ceded Districts cotton is grown to a great extent, as also in Coimbatoor, Tinnevelly and Madura. Cotton is not grown in the Carnatic, nor in Tanjore. In Malabar there is a considerable growth of pepper and coffee.

1282. Is there any indigo grown under the Madras presidency?—Within the last 20 years a very considerable growth of indigo has been introduced; there was little or none before.

1283. Has that cultivation been conducted by British settlers?—I think entirely.

1284. Will you state what your opinion is of the consequences of British settlers residing in India?—My opinion is, that the expectation of any benefit from it is much exaggerated. I am afraid that it will turn out a bad speculation for those who make the attempt. The name under which the process used to pass was *colonization*, as if India were uninhabited, or the inhabitants were to be expelled. The idea now seems to be, that British capital and enterprize and skill should be introduced into India; I think that must be beneficial to India, as it would be to any other country, that foreign skill and capital should be applied to draw forth its resources; but I am afraid that it would not answer the expectation of those who made the trial. It would be quite contrary to past experience if British capital were to be transferred to India. When the rate of profit was so very much higher than it can be in time to come, the case was very much the other way. Capital always came from India to England. I have no idea that the case will be otherwise in time to come. In my opinion, the capital employed in India will be money raised there; it will not be money transferred from this country. The distance of our Indian empire, and our uncertain tenure of it, and the still more fluctuating rumours regarding the hazards to which it is exposed, will always deter English capitalists from transferring their funds to India. If none but men of skill and enterprize and good character went upon such an undertaking, it could of course do only good to the country; more good to India than to themselves, I apprehend. But the extent of such application of British skill and capital would fall very far

David Hill, Esq.

16 March 1832.

short of the sanguine expectations of any of the advocates of the system. In addition to those considerations which lead me to think that the advantages have been greatly exaggerated, I apprehend also, that the attempt must be attended with extreme difficulty in the way of administering justice, civil and criminal, over the European settlers, even in the very limited degree in which I conceive the system is likely to operate, though free scope were given to it.* I apprehend also, that as the settlers will belong to the dominant party in the State, the rules for the application of their skill and capital in drawing out the resources of the country will always be both framed and executed so as to favour them at the expense of the natives of India. I imagine that no system of judicature can either be introduced or executed which will afford adequate protection. Giving jurisdiction to the local courts of the country would, under such circumstances, be more nominal than real. I do not imagine that any local officer of the government could put forth the terrors of the law against European settlers in his district, if the tendency of the system were to make them the authors of mischief to the inhabitants of the country; he would not be strong enough to do it; his life would be made miserable by the attempt; and the system which would grow up would be that of winking at breaches of the law and of order committed by the settlers against the natives. The system that would practically operate would be that of oppression on the part of lower Europeans of bad character over the natives, pretty much as I have understood it is in the West Indies. I have heard a person in India, who had lived in the West Indies, contrast the two countries, speaking of the immense superiority of the West Indies to the negroes in point of climate and comfort, but of those advantages being more than compensated by India being totally free from disorderly Europeans.

1285. Are you enabled to speak to the fact with respect to the present settlers in the Madras territories? Can you inform the Committee whether there have been very frequent disturbances and disputes with the natives on their part?—We have very few settlers, and I do not recollect that we have had an instance of that which the question alludes to; but the state of the case is very different from what it would be if any general settlement were to take place, because the government now exercises absolute authority, and grants permission, or withholds permission, or withdraws permission, as they think fit, according to what their views of public expediency may render advisable.

1286. In what part of the country have those settlers established themselves?—There are a few in North Arcot and South Arcot, which are two of the principal indigo districts, in the Northern Circars, and in other districts. There are very few altogether, and generally speaking I must say, contrary to my theoretical view of the subject, they have been very well behaved. The government certainly have had no occasion to complain of them, generally speaking. If there are particular exceptions, they are not within my recollection at present, and I am confident there are not many.

1287. Are you enabled to speak at all with reference to the actual success of those establishments in a pecuniary point of view?—Till within the last few years, the indigo cultivation was extremely profitable: it has not been so within the last three or four years.

1288. It appears that notwithstanding the existing impediments in the way of British settlement in India, considerable capital has been invested in the Bengal provinces in the culture of indigo by such persons, and that it has, by your evidence, to a certain extent taken place in the Madras territories; upon what grounds do you conceive, if there exists a temptation under the existing system to such an investment of capital, that, provided those restrictions and impediments which are met with under that system were removed, such a temptation would not operate to a still greater degree in the attraction of capital and skill to India?—I am not aware that much capital has been invested; however, that would not materially affect the question which is proposed, because considerable produce certainly has been raised.

1289. Sufficient capital has been invested, particularly in the Bengal provinces, to improve very much the produce of the land in those presidencies; is it not likely that that investment of capital, to whatever amount it may be, certainly to the great advantage of the districts in which it is invested, would proceed to a greater extent if that settlement were freer from restrictions and impediments than it is at present?—I am inclined to think it would not, but that under the present system the thing goes as far as the natural condition of the country allows.

1290. Have

David Hill, Esq.
16 March 1832.

1290. Have you heard, in the instances you have mentioned of European settlers in the Madras presidency, any complaints of the system pursued by the Madras government with reference to European settlement?—I think not. Occasional difficulty there may be, because nothing can be obtained as matter of right; but I do not think that respectable traders or merchants at Madras practically find much difficulty, of which they have occasion to procure the removal by any legislative measure.

1291. Is it not forbidden for any European at this moment in India to obtain any land in his own name?—It is.

1292. The consequence of that must be, that those persons who invest their capital there are compelled to resort to indirect means to possess land; do you not consider that that is a great impediment and disadvantage to the investment of capital in that way?—It may be a disadvantage to an European wishing to invest his capital in that way, but according to my view it would be a necessary provision to make hereafter for the natives, in case of a considerable extension of British settlers.

1293. Do you conceive that there are no restrictions at present prevailing on the settlement of Europeans in India which would not be necessary under any system? —I imagine that the natives of India would be great sufferers if those restrictions as to the occupation of land by Europeans were removed.

1294. Assuming that it would be practicable to render the judicial establishment effective for the purpose of the administration of justice, in what way do you conceive that the admission of Europeans to the possession of land in India would operate to the disadvantage of the natives?—In the first place, I cannot make that admission, because I look upon the difficulty to be insuperable; but in the next place, I conceive that the Europeans being the dominant party, and it being quite impracticable, from the difference in religion and manners, the moral and physical difference between Europeans and natives, and the decisive difference between the conquerors and the conquered, that they should ever act together in cordial co-operation; that their proceedings should be blended together as if they were one people. I conceive, too, that all the measures for the advantage of the Europeans would be both framed and executed at the expense of the natives.

1295. In what manner would the settlers, under the government of the British authorities, influence in any degree to the disadvantage of the natives the framing of the legislative regulations; how would it necessarily follow that because you admitted settlers into that country, the laws and the regulations for the definition of the rights of the people should be less effective than they are at present, with the same system of government?—With respect to the general question of revenue settlement, it is found extremely difficult to ascertain, and also to enforce, the rights of the relative parties who are interested in the soil. That difficulty would be increased if a new party were introduced. If an European zemindar were introduced, it would be more difficult still to do justice to the natives who have an interest in the soil. That, I apprehend, would be one of the chief objections to the system.

1296. Supposing that the British settler were placed precisely in the situation of the native landholder, or the person from whom he purchased his right to the land, in what manner would the native cultivator be worse off than he was under the previous arrangement?—There is very great difficulty in ascertaining the rights as it is now. My apprehension is, that besides that necessary difficulty, there never would be fair play afterwards.

1297. In the case of a ryotwarry settlement, the government deals with the cultivator for his assessment; in that case, would either the European settler or native zemindar have any power of interference between the government and the cultivator?—It would only be the rights of the cultivator that the European would buy up; but the difficulty would be afterwards, in a dispute between the two parties, to ascertain that justice had been done to the natives whose rights had been bought up. It is difficult enough now to ascertain what those rights are; and, in addition to that necessary difficulty, a native never would have a fair chance against an European zemindar who came in collision with him in this way.

1298. Do you conceive that he would not have the same protection that he has at present, provided it were necessary, as of course it must be, that the European, wishing to possess himself of land for the purpose of cultivation, should possess himself of it by a voluntary sale on the part of the cultivator, or whoever held those rights?—There would be a show of a voluntary sale; but there would be great imposition and violence practised on the natives.

David Hill, Esq.
16 March 1832.

1299. That supposition proceeds upon the assumption that the courts of law are not sufficient to control the European in his contracts with the natives, does it not?—Partly upon that, and partly upon the necessary effect of the new settlers belonging to the race of the conquerors, and those whom they are to dispossess (intentionally for their benefit, still they are to supplant them) belonging to the race of the conquered. That condition of society, where the two never can intermingle to form a joint class, must unavoidably, I think, lead to great advantage on the part of the conquerors over the conquered.

1300. Unless you assume that the government have acted with partiality towards the members of their own nation, as the conquerors of the country, must you not assume that the administration of the law would protect equally natives and Europeans?—No; for I conceive that the government of this country would not act impartially, for they do not now act so. All the duties that have been imposed by the government of this country have been framed so as to favour the Europeans on this side of the world, and to disfavour India. All the instructions from England, with regard to the traffic between the two countries, have had for their object to increase the import of English goods, and to diminish the competition of Indian produce against English. So we find, in the same manner, that regulations are passed in India. One of the late regulations passed by the Bengal government is to favour the British settlers; well intended, no doubt; but it shows the excessive difficulty of the case. They have framed a regulation to meet the case as well as they are able, in which all the provisions are to favour the European settler at the expense of the cultivator, the expectation being that the cultivator, by such means, will come better off than where his superior, the European, is not so favoured. Matters of mere contract between the two are to be considered as matters of penal obligation on the side of the inferior, but only as a pecuniary engagement on the other side. This, I conceive, must always be the case, on the principles of human nature, while on the one side there is a race of conquerors, and on the other there is only the abject race of the conquered. But even if the Legislature could surmount this difficulty, and enact equal laws, you could not have judicatories which would be capable of enforcing them. Those European settlers would be too strong for an isolated stipendiary magistracy. The settlers in any zillah in Bengal would be able to bear down an European magistrate who corrected their irregularities. The magistrates would be exposed, both in England and in India, to so much obloquy and difficulty; their proceedings would be so watched and scrutinized, and would meet with so much obstruction, that nobody would venture to put forth the terrors of the law against evil-doers under such circumstances.

1301. Would not such difficulties as those apply equally to an European settler now; the difference between the two cases being only the facility of his obtaining possession, the power of the law must be the same as it is at present?—At present government have only to remove a man if they do not approve of his conduct.

1302. Do you then consider the power of removal the great means of the protection of the native?—That and the general character of the measures which are adopted. The tone and tendency of the proceedings of the Indian government at present is to favour their native subjects; that adopted after the settlement of Englishmen in India would be to favour Europeans.

1303. Have you any knowledge whether, in those districts in which European settlers have established themselves at Madras, the result has been an improvement of the condition of the natives in the neighbourhood?—I do not think that it has been so considerable as to have had any material effect: as far as it has gone it must be beneficial.

1304. In the immediate vicinity of those establishments has it been ascertained whether there is an improvement or not?—It has been a substitution of the growth of indigo for some other produce, and there has been a demand for that article; but I am not aware that the condition of the people has improved.

1305. Has there not been a more equal distribution of capital among them, in the payment of wages?—I think that must be the effect of it.

1306. Would not that be an advantage to the native cultivators of the district?—As far as it has proceeded I think it would be so.

1307. Have you heard what the feeling of those cultivators in those districts is with reference to the establishment of Europeans among them?—No, I have not.

1308. You have said that you conceive that there are no means of making the judicial establishments of India competent to enforce the law against European settlers, provided they established themselves in any great numbers. Will you point out what appear to you to be the principal defects in that system, as applied to that particular consideration in the cultivation of land?—At present there is no authority in the provinces competent to take cognizance of more than an assault committed by an European, or of more than a petty debt on his part. Matters of higher controversy must be brought under cognizance of the Supreme Court at the presidency, whatever the distance may be. With the expense of bringing down witnesses, and employing lawyers, and encountering the other difficulties of litigation before the Supreme Court, this amounts to an actual denial of justice.

1309. Supposing that the power of those courts was somewhat extended, and that the number of Europeans was not much increased, do you conceive that there would be any great difficulty in enforcing the law in cases of disputes between those settlers and the natives?—I can hardly conceive that our countrymen would consent that they should be tried, for their lives, for instance, before such tribunals as can exist in the districts; and if the jurisdiction is not to go that length, then the remedy is very incomplete. So in the same manner with respect to civil controversies, I conceive that our countrymen would remonstrate most outrageously against having property to an unlimited amount liable to be adjudicated by such local courts as can be established throughout the provinces, superintended sometimes by natives and sometimes by young gentlemen of no professional education, and no superior capacity for such duty. I imagine that the scheme never can be accomplished. Then if it were, I think that an European officer, a functionary of that sort, would be unequal to the discharge of such duties; that he would shrink from trying his countryman for his life, and from adjudicating large questions that were to be scrutinized afterwards by lawyers and by Europeans. He would not perform his duty. Besides those difficulties in the ordinary matters of litigation, civil and criminal, I think that, in districts where there were many settlers, the settlers would be a great deal too powerful for the judicature, which would not be able to maintain its own authority.

1310. The chief practical difficulty in your mind appears to be in controlling a number of European settlers of that description?—The difficulty increases with the number; but it exists at present.

1311. You conceive that if facilities were afforded for the settlement of Europeans by the removal of the impediments which now exist, there would be such a number that it would be out of the power of the public establishments to control them?—The evil would be greater in proportion to the number. I do not think in principle it would be different. With respect to the last difficulty which I stated, my opinion is, that if there were a number of settlers, and if they prospered, they would be too powerful for the magistracy of the district.

1312. Have you not stated that your opinion is, that the European settlers would be too strong for the authorities in districts where they settled in any numbers, and that that was likely to occur?—Yes; that would be an objection if it amounted in fact to a settlement of Europeans in the district. If it does not, then the questions have reference only to a fancy.

1313. Do not those difficulties, arising from the number of European settlers, depend upon the assumption of that which you seem rather to deny in the first instance, that there would be sufficient temptation to induce Europeans to settle there in numbers?—That is true; but that in some measure aggravates the evil which I am afraid of. The way in which the system would operate, according to my expectation, would be, not to induce persons of capital and character to settle, but disreputable settlers, who would do no good to the country, and whom it would be difficult to restrain from evil.

1314. Are you aware whether there have been any cases of disputes between the government and those settlers?—In Bengal a good many; but in Madras I think not; or not so many as to be a criterion of what would happen in the case of the free admission of European settlers in India.

1315. Have there been any cases in which the European settlers have undertaken what they conceive to be the protection of the natives?—There is only one case that I remember, which happened some years ago, that of Mr. Gordon: he wrote a good deal to the government in a strange way; but I do not remember any other instance.

1316. Is there any sugar cultivated under the Madras presidency?—Yes, there is, in different parts. There is sugar cultivated in the Ganjam district, which is not

David Hill, Esq.

16 March 1832.

able to come into competition with the West India sugar, on account of the price and duties; but it is of excellent quality. In Cuddapah there is good sugar; sugar-candy is manufactured there.

1317. Is there considerable capital employed in the sugar manufacture there?—There was in Ganjam, and machinery was sent out from this country.

1318. Was it manufactured for export?—The object was, that it should be exported to this country; but local arrangements with regard to the demand for rum interfered with it, and it did not succeed. A good deal was lost by it.

1319. Was it supposed at that time that that undertaking would have succeeded, supposing the duties in this country upon that sugar had been placed upon a par with the West India?—I think I understood so from a person who went to India in the same ship with me.

1320. Are you aware whether they made any attempt to export sugar to any other part of Europe?—This was before the last Charter Act, when the restrictions were very close; and the undertaking had failed completely before the trade was opened.

1321. Will you specify the political considerations which made our government unwilling to dispossess the ancient zemindars for arrears of revenue?—The political considerations are, that the peace of the country would be very likely to be disturbed by dispossessing a family which possesses the attachment of a large portion of the inhabitants, and has relations resident there; and that, if they were dispossessed, there would be a party in opposition to the new proprietor. An instance of the kind occurred about 15 or 16 years ago in the Ganjam district. An ancient zemindary was sold for arrears of rent. It was bought by a Shroff, a man, I think, employed about the court or the cutcherry, and he took possession of his purchase; but the country was thrown immediately into a ferment. There was a rebellion in the country, and there were one or two regiments of sepoys obliged to be employed to put down the rebellion, which they did with great difficulty. The government exercised its influence to procure the re-establishment of one of the families, who was not implicated in these disturbances, in possession of the zemindary, so as to restore the country to good order. The same thing is always likely to happen in dispossessing an old family who have any influence in the country.

1322. By an old family do you mean one that we instituted on our settlement in India?—No, one whom we found possessed of an estate, and have allowed to remain in it, as we did, unless when the estate was forfeited for rebellion.

1323. Does the objection, of which you have just given an instance, apply to any of the new zemindars?—No, it does not apply to them. I believe they have all been sold.

1324. You state that there are very great arrears yet remaining?—Yes, there are.

1325. Are those arrears of the new zemindars?—The new zemindaries have all ceased to exist on the Madras establishment; they have all been given up.

1326. Under the Madras presidency are there no zemindaries remaining but old zemindaries?—I think none; there are certainly very few, if any. The districts which were permanently settled are now under a ryotwarry settlement; for instance, Chingleput and Salem.

1327. Can you speak of the zemindary settlement in other presidencies?—No, I cannot, except from general reading.

1328. Is it not the fact, that the zemindars in those districts of the Madras territory are a very different class from those in Bengal; are they not of a more independent character?—Yes; the ancient zemindars are generally so, ready to take the field on any fit occasion.

1329. Was that the case with the original zemindars of Bengal?—I should think it may have been in the hill countries; but in the lower countries probably not.

1330. Might it not have been the case, that the operation of enforcing the collection of the revenue, by dispossessing the zemindars of their estates, might have been a very easy process in the Bengal presidency, and at the same time very difficult in the Madras presidency?—I believe that distinction exists.

1331. You stated in your previous evidence that those old zemindaries which you mentioned were all those whom the Company found possessed of their estates; will you explain what meaning you attach to the words "possessed of their estates;" do you think that those zemindars were proprietors of the lands over which their

authority

David Hill, Esq. 16 March 1832.

authority prevailed, and that they possessed their estates in the European sense of those terms, or that the Company did that which it is supposed they did in Bengal, gave them rights that were, to say the least of them, very questionable before that authority was given?—Generally speaking, the Mahomedan governments have done so; have granted them rights which superseded and destroyed those of their under-tenantry. Having been established for generations as officers of the Mahomedan government, and having received royal grants for their estates, they were allowed by the Company's government to continue in the possession of those rights which had destroyed the rights of the under-tenantry when they first were introduced into the country.

1332. It seems to be pretty generally admitted now, that in Bengal a great mistake was made in assigning to the zemindars an unlimited right in the property of the land; do you conceive that the rights, in the case of those zemindars in the Northen Circars, were more distinctly established than they have been in the case of the zemindars of Bengal?—They had been exercised for many years before the government took possession of the country.

1333. In Bengal they had a paramount superiority over the district, and were lords paramount; but though they had that superiority and were entrusted by government with the superintendence and collection of the revenue in the districts, they were not the actual proprietors of the land till they were made so by the government; do you conceive that that was the case with the zemindars of the Northern Circars?—In the Bengal provinces they were created by the government; they were not lords paramount before the permanent settlement. In particular cases in the Northern Circars we found great proprietors of princedoms bound only to pay a certain tribute to the general authority over the whole country; and those potentates were recognized by the Company's government, as they had been by the government which went before them. They pay their tribute and nobody takes cognizance of rights under them; in that respect they exercise full authority in their principalities.

1334. Are you acquainted generally with the conduct and operation of the salt monopoly upon the coast?—I am, by having read the rules, and having perhaps had some share in framing them when they were submitted to government; practically I am not. I have never had any charge in the manufacture or sale of salt.

1335. Do you conceive that that manufacture is capable of being much extended upon the coast?—I imagine not. The monopoly could only be extended, at least, by the supply of coast salt to Bengal being extended for the consumption of the Bengal territories.

1336. Supposing that any market required it, either the Bengal or any other, do you conceive that it is capable of much extension?—I have no doubt that the manufacture of coast salt admits of being very much increased.

1337. At present is not the supply to Bengal limited to six lacs of maunds?—I find, from a paper on this table, that a permanent agreement has been entered into between the two governments, that six lacs of maunds shall be taken; the Bengal government had been very averse for years to come to any fixed agreement on the subject, and I was not aware of the fact of their having done so.

1338. How is it usual to transport the salt to Bengal; is it in native coasting vessels, or in vessels that touch at Madras?—Before any limit was fixed to the supply of coast salt, it used to be taken almost exclusively upon the country craft, which brought returns of rice from Bengal. Madras was then very much supplied with rice from Calcutta. Afterwards difficulties were thrown in the way of this supply. The salt agencies in Bengal produced a much larger supply, and there was not the same demand in Bengal for Madras salt. The country craft fell into great decay, as this was the principal article of export. The principal article of import failed also, when the Madras territories, particularly Tanjore, were enabled, by the effects of general tranquillity, to furnish nearly an adequate supply for Madras. The country craft has very much diminished, owing partly to this want of encouragement, and partly to the great increase of English shipping in the Indian seas since the trade was opened. The conveyance has been to a great extent of late years upon English vessels, touching on the coast for a cargo of salt, when the limited demand of the Bengal government admits of their being supplied with it.

1339. Are those ships generally loaded with a cargo to Bengal?—Not usually with a cargo. The salt might be apt to injure the cargo, from its dampness.

1340. Will you be so good as to explain whether the European vessels which take the salt from Madras to Bengal are generally vessels coming without cargo

David Hill, Esq.

16 March 1832.

from China or the East, or are they vessels that have discharged their cargoes at Madras from Europe or England, and then take in salt to supply its place?—The latter case happens, but the other case more frequently.

1341. Is salt usually taken in ballast from Madras to Bengal?—I have known it taken as ballast, but it is not usually done.

1342. Can you inform the Committee at all what the number of persons employed in the manufacture of salt upon the coast may be?—I have not the least idea.

1343. Is not the range of district along the coast very extensive?—It extends from Ganjam to Tanjore; and I believe from Tanjore to Tinnevelly they manufacture salt for their own use, though they do not export any. There is no manufacture on the Western coast.

1344. Are the manufactures uninterrupted along the whole extent?—They are not uninterrupted, because the most favourable positions are selected; but in every district they manufacture salt. It is a very simple operation, and is performed merely by solar evaporation. They have only to form a sort of tank for the manufacture.

1345. Is not the collection of the revenue derived from the salt upon the same system as the monopoly at Bengal?—I should think it cannot be on the same system, because the agencies in Bengal are contracted within a narrow space.

1346. Is it not delivered, when it is manufactured, into government warehouses?—Not into warehouses, but it is stored, covered over with leaves: it is not put up into golahs.

1347. It is delivered into government charge after it is manufactured?—It is manufactured under the superintendence of government officers, and only with their permission: it is not a private manufacture. The greatest difference between the Bengal and Madras monopoly is in the mode of selling. In Bengal a limited amount is determined by government to be exposed to sale during the year, and it is sold at different periods, in communication with the persons who are likely to bid for it. In the Madras territories it is sold as the purchaser chooses; he goes to the nearest depôt of salt, and buys what quantity he wants, and the government have no limitation. The market is free after the first sale at the government stores.

1348. In the first manufacture, does the government make advances to the persons who conduct the manufacture?—Yes, they do.

1349. Through their agents?—Yes; the collector and his servants. The collector of the land revenue has the charge of the manufacture of salt.

1350. Then the collectors leave the actual manufacture to the natives, and exercise a superintendence over them, to insure the process?—I am not sure whether I am speaking correctly of the first process; whether the proprietor of the salt-pans has not a contract price upon which he delivers it into store; I rather think that is the case; that the collector fixes a contract price with the owner of the salt-pan in the place where it is manufactured, and the salt is delivered into store at this price, public servants having superintended the manufacture, so as to prevent pilfering; then the salt is kept in store, and sold to any persons who choose to buy.

1351. What is the whole supply of the export from Madras to Bengal?—The export from Madras to Bengal I have known to be 15 lacs of maunds.

1352. What proportion is that to the whole amount of salt in that presidency?—I cannot say.

1353. Are you at all acquainted with the condition of the natives employed in that manufacture?—I believe they are like other labourers, neither better nor worse. There is no hardship in the manufacture as there is in Bengal, where it is a severe and unwholesome employment. It is not so under the Madras presidency, more than ordinary labour.

1354. Has the manufacture extended much?—I think it has extended: it appears that it has extended with the increased population.

1355. Is the whole of that population in Madras supplied with the Madras salt, up to the mountains?—Entirely, except perhaps where the access is easier from the Western coast; there they may be supplied, as they are on that coast, with salt that is imported.

1356. In the sale of salt at the presidency, is it found that there is any submonopoly organized among the purchasers, as it has been stated there is at Bengal?—There is no monopoly amongst the first purchasers at Madras, but there sometimes has been a short supply at the presidency, particularly when unexpected rains have

David Hill, Esq.

16 March 1832.

have interfered with the manufacture to the usual extent, and then the price has risen. That can hardly be considered the effect of monopoly.

1357. It has been stated, that in Bengal the purchasers at the government warehouses have been frequently known to raise the price in the market, for their own purposes, by purchasing the salt themselves and then withholding it?—I have no doubt that is the case in Bengal, from there being a limit to the sale.

1358. In Madras the government would seem to provide against that, because any purchaser can come and buy any quantity he pleases?—I believe there is no under-monopoly in Madras.

1359. In what state is the salt generally sold to the retailer; are you aware whether it is as pure then as when it is supplied to government, or whether it becomes adulterated after it is sold by government?—I have heard that it sometimes is adulterated, with a view to increase the quantity, but I do not know that that is the fact, and I have not heard much complaint of it. I have been told that to increase the quantity, dirt or sand is sometimes thrown in.

1360. But that has not taken place to such an extent as to render it a subject of general complaint?—I think not.

1361. Supposing it were thought advisable to adopt the suggestion which has been given with respect to Bengal, namely, to permit an exportation of salt from Europe, subjecting the manufacture in India to the superintendence of an excise; do you conceive that there would be any great difficulty in collecting the revenue imposed by that means?—I think there would be very little difficulty in collecting the revenue upon the salt imported from England.

1362. In the case of licenses and private manufacture, in the place of the present monopoly, what do you think would be the effect?—There would be more hazard of pilfering; the people in the neighbourhood of the manufacture would be supplied by a sort of stealth. I do not imagine that ship-loads could be carried off without the connivance of the public servants. But their would be other difficulties if the salt were manufactured in the way of license, and not as part of a government monopoly. I do not imagine that the manufacturers generally would be able to pay the excise duty. They have not capital enough to pay it before selling the article, and if it were as heavy as it is now, I think the effect would be to transfer the monopoly from government to a few speculators. I think also that the effect would be, that when there was a temporary deficiency in the supply from England, a most grinding monopoly would then be introduced, because it would be no part of the interest of the dealers to take care that the market was well supplied; but, on the contrary, if there was a limited number, as I conceive there would be, they would rather keep the supply deficient, particularly if they had a heavy duty to pay in advance. I think that the consumer on the average would be supplied at a much enhanced rate, and that there would very often be a scarcity price. I do not see either, if the excise duty were to be as high as the monopoly price, what good end would be answered by substituting an excise system for the present monopoly system. I think the effect would be very injurious to the consumer.

1363. The suggestion proceeds on this supposition, in a great measure, that the monopoly of the Company, both in Bengal and Madras, tends to raise the price of salt to the consumer, and that if the price of salt were lowered, the consumption would in all probability extend: supposing that the profit of the Company were made by its giving to the manufacturer of salt a lower price than would be given by a merchant to a private manufacturer, it appears that if the manufacture were free, and the government took the difference in the way of duty, it might raise the same revenue, and at the same time lower the price to the consumer?—The manufacturing price at present does not amount to 20 rupees per Madras garee; the monopoly price to 105. There is no reduction in the price of manufacture that could materially affect the selling price, unless it were supposed that the government, possessing this monopoly, kept a short supply in the market, which is quite contrary to the fact. The government agents are always anxious to extend the supply, and they have no object in enhancing the price, as their's is a fixed price. It does not appear to me that the consumer could reap any benefit from such a change. I think the probability is that he would be exposed to great enhancement of price, and that the constant object of those who dealt in the article would be to create an artificial scarcity.

1364. Upon what principle was the government price fixed?—The particular price I suppose was not fixed upon any principle; but the Madras currency was

David Hill, Esq.
16 March 1832.

pagodas in those days, and 20 was a round sum. It was supposed that the article would bear that rate. It was afterwards raised to 30 pagodas.

1365. What is the garee?—Between 9,000 and 10,000 pounds weight, I believe.

1366. Was that price fixed upon the consideration of the cost which was incurred by the Company in the manufacture, and the demand of the district which the manufacture supplied, as compared with the supply which it was advisable for the government to supply?—It could not be fixed with reference to the cost, as it exceeds it so much. I apprehend that the only principle was that it should be as high as was likely not to interfere with the consumption.

1367. Do you conceive that a private manufacturer would be able to manufacture the salt and sell it at a less price, or at a greater price than 20 rupees?—I suppose not at a less price; but even if the manufacturing price were reduced 25 per cent., that would not make a difference of five rupees out of 105 in the sale price; therefore the benefit to the people would be trivial.

1368. The difference between the 20 per cent., the cost in the first instance, and the 105, at which the government sells the salt, is so great, that there would appear to be room for the substitution of a considerable duty, in case it were carried on by private hands?—If the duty were not to yield 85 rupees per garee of revenue to the government, as it does at present, then, to the extent to which the reduction took place, the sale price might be reduced; but if the excise duty were to be fixed at a rate which would yield the same amount of revenue as the monopoly price now does, then it does not appear that any practicable reduction of the manufacturing price, which does not amount to one-fifth of the sale price, would make any difference to the consumer. It would not be felt. It would all remain with the retail seller. The consumer would reap no benefit from any reduction on that scale.

1369. Does not a considerable portion of that constitute a return for the Company's capital, since the Company make advances for the manufacture of the salt?—They pay the price, but that is less than 20 rupees a garee.

1370. A portion of the difference between that 20 rupees and 105 rupees would be a return for the capital invested, both in the advances and in the purchase of salt, because the advance is not made to the full extent of the purchase; is it?—I am not particularly acquainted with the system of advances; but the government do pay, I think, as soon as the salt is put in store, the full price to the manufacturer, which is 20 rupees. The whole which the government require to be reimbursed is for the advance of that sum, which would form a very small portion of the 105 rupees; there does not, therefore, appear much room for the reduction of the sale price, unless the duty is to be reduced.

1371. Do you imagine that the consumption of the article could be carried much further in those territories, provided the price were lowered?—I suppose if there were no duty it would be considerably increased, and in the degree the duty was reduced the consumption would be increased; but it is understood that there is no hardship to the people from the want of a supply of salt. It is strongly urged on the government by the revenue officers that there is no material hardship; that it is an easy tax, considering how productive it is.

1372. Has it been a steady tax on the whole?—Yes, it has. The government have not kept the monopoly price at a steady rate. It was first 70 rupees, then raised to 105; then reduced to 70, and then raised again to 105, where it now stands.

1373. Are you aware whether the natives are in the habit of using salt much for purposes besides their personal consumption; for administering it to their cattle, for instance?—I am not aware; it is not used for purposes of agriculture, or for salting provisions.

1374. Is there any other source of supply within the Madras territories, excepting that which you have mentioned on the Western coast?—None, I believe. Salt was on one occasion expected to have been imported from England. There was an apprehension of it many years ago; there was no regulation to prevent it, and protect the monopoly; but I do not know whether any ever was actually imported.

1375. Are you acquainted generally with the system of revenue derived from transit duties within the territories of Madras?—There is now a general inland duty paid once for all; formerly the sayer duty was much more oppressive. There is a duty of five per cent., to which three per cent. is liable to be added as sea duty, making

David Hill, Esq.

16 March 1832.

making altogether eight per cent. There are a few articles which are subject to a higher duty.

1376. Is that duty applied to all articles?—It is an *ad valorem* duty, but not on all articles; grain is exempt; and with a view to favour the English trader, some articles exported to England are exempt; I think indigo and cotton are not subject to duty, under instructions from England. Generally speaking, all articles are subject to that duty.

1377. Where are the excise duties levied?—At the station from which the goods are first sent the five per cent. duty is levied, and the further duty of three per cent. is added, if the goods are imported by sea.

1378. Supposing goods to be landed at Madras, in order to be transported into one of the inland districts, Balara, or any other district, at what point would those goods have to pay their transit duty?—They would pay wherever they were landed, and then they would go free.

1379. Would the transit be paid in the same sum with the customs duty, or would there be two separate levies for the customs duty and the transit duty?—There would be eight per cent. levied as a fixed sea duty, and the goods would not be liable to further duty though sent into the interior.

1380. Supposing that certain articles were to be brought into the interior to Madras, and taken into some province; where would those goods have to pay?—They would pay the general transit duty of five per cent. first: they would be liable, when they came to the final station, to three per cent. more: the goods would be valued afresh at the last station, and the five per cent. and three per cent. would be calculated according to that last valuation, and the balance due required to be paid up.

1381. So that there would be in that case two distinct valuations; there would be the five per cent. levied upon the valuation made at the station from which those goods set out, and in levying the difference between five per cent. and eight per cent. there would be another valuation, in which there would be levied, not only the difference between five and eight, but the difference, if there were any, between the five per cent. on the first valuation and the five per cent. on the new valuation?—Yes.

1382. What is the duty of three per cent. which you have mentioned?—The three per cent. is to make up the aggregate of eight per cent., which is the total amount of custom duty to which goods are liable.

1383. Then a three per cent. would be liable only for goods coming from the interior to be transported?—Yes.

1384. But supposing goods to be transported from one district to another, would there be only one transit duty?—Yes.

1385. Is that levied at the frontier of the province, or at the chief towns?—It is a general inland duty, and may be levied anywhere.

1386. Has not the system of those duties been very much improved since the occupation of the country by the Company?—Very much.

1387. Do you consider it still a source of vexation and annoyance?—Very great; more than any other part of the system of revenue.

1388. Do you imagine that it has a tendency to check internal intercourse?—No doubt it has.

1389. Have you considered still further whether it would be possible to dispense with that, and to substitute any other in its stead?—It would be very desirable to dispense with it, but the government has nothing to spare. If any substitute could be found, government would need the substitute and it too. It is very unproductive in comparison with what it takes from the people. It is more expensive than any other branch of revenue. It is extremely vexatious, from the goods being liable to examination at every stage of the journey; the hardship is renewed, although the duty is not. Then it places the trader at the mercy of all the underlings in the department; and that vexation is equal to an additional duty in point of hardship. If it could be dispensed with it would be a great relief.

1390. What is the amount of the duty?—I think at Madras the inland duty does not produce a net revenue of more than 13 or 14 lacs of rupees.

1391. In addition to the regulation, have those duties been very much reduced by the Company?—The frontier duties have been very much reduced.

1392. The question implied an inquiry whether the general duties substituted by the Company were lower than the separate duties levied under the former government?—Much lower than the aggregate of the frontier duties, certainly.

David Hill, Esq.

16 March 1832.

1393. Has the attention of government been latterly at all turned to the operation of those duties, and to any means of substitution?—It has repeatedly been turned to it; more particularly about 15 or 16 years ago; and the subject constantly comes under their notice in a partial way.

1394. Are there any documents printed, to which you would refer the Committee for particular information upon that point?—I am not sure that the document which I would refer the Committee to has been printed. A committee sat in Madras upon the custom regulations in 1817 or 1818, and there was at that time a very able report drawn up upon the subject, extremely unfavourable to the inland duties.

1395. Are you at all acquainted with the revenue derived from the Post-office? —At Madras it is somewhere about two lacs of rupees.

1396. Do you conceive that the post-office establishment is upon as good a footing as it can be placed upon?—It is better at Madras than elsewhere; the mails are conveyed at a faster rate. I do not think it is possible to put it on a better footing. There is a want of good roads, and a want of horses, they not being used for the agricultural purposes of the country. The mails are, however, transmitted with perfect regularity, and with very considerable expedition. An express is conveyed at the rate of five miles an hour, which is as fast as the mail was in this country within the last 50 years; and the ordinary post, when the runners are overloaded with newspapers and letters, is conveyed at the rate of four miles an hour. I do not think it could be conveyed faster. The rates of postage are high, compared with this country, so that the revenue would not be likely to be increased by any alteration of the system. The post-office is not at present used by the natives. If the wealth of the country were increased, they probably would use it. As it is, they send their communications by their friends.

1397. Do you conceive that there is a greater number of separate agencies for the management of that revenue than are required?—A local agency is necessary; but at Madras it is upon the simplest possible plan. It is superintended by the collector of land revenue, and he has a writer at each station where the mail is received. I do not think it could be simplified in any way.

1398. Is there a postmaster at the presidencies?—Yes.

1399. And he has the superintendence of the post-office?—Yes.

1400. Do not you think we might combine the whole of the postmasters under one general post-office at Calcutta?—I should think we could gain nothing by that, because our Madras post is much better managed than it is at Bengal. It is not always the case that the system which answers well at one place will answer well at another. At Madras a remarkably intelligent postmaster, some years ago, improved the rate of travelling by various means. Amongst other improvements, he arranged that the runner who carried his burden in one direction outwards, should come back with another burden; that he should not travel half his road empty handed; by which the establishment was reduced, and at the same time the stage was shortened. In communicating with the postmaster at Calcutta upon that point, he said that the number of branch roads in Bengal made the plan impracticable there. The return mails, he said, did not come in so as to suit the arrangement. I do not imagine that any of the systems would be capable of much improvement. If the country were enriched, and there were more commercial intercourse, they would be so. The government despatches are all conveyed post-free; and as they exceed very much in bulk all the private communications which are sent by post, that may be considered, in reality, as so much revenue.

1401. What distance do the post-runners go in a day?—Their stages vary according to the road they have to go; in Madras from five miles to near ten in some cases. Where the distance is longest they do not return.

1402. Is it at all the practice to make them carry other articles besides letters? —They carry newspapers.

1403. Do they carry parcels?—No, there is a bangley, a box-mail, for that purpose, with a different rate of postage on all roads, I believe, in Bengal, and on the principal Madras roads; and the parcels are sent in that way.

Martis, 20° *die Martii*, 1832.

THE HON. JOHN STUART WORTLEY, IN THE CHAIR.

III.
REVENUE.

Colonel *J. Munro.*
20 March 1832.

Colonel *John Munro*, called in; and Examined.

1404. COLONEL MUNRO, will you inform the Committee how long you have been employed in India, and up to what period?—I went to India in 1791, 41 years ago.

1405. And at what period did you leave it?—I left it in 1825.

1406. What was the department in which you were employed during your residence in India?—I held both military and civil offices; I was principally employed in the military department, and afterwards I was resident in Travancore and Cochin.

1407. How long did you remain resident in those territories?—About ten years.

1408. What was the relation of the sovereignty of those countries to the Company at the period when you went there?—They were connected with the Company by subsidiary treaties of alliance.

1409. And they remained in subsidiary alliance with the Company up to the period at which you left them?—Yes.

1410. And are so at present?—They are. But there was for some time a peculiarity in the situation of those states when I was resident; for, from particular circumstances, I was obliged to take charge of the internal administration, both of Travancore and Cochin, in all its departments, and act in fact as dewan, or minister, for upwards of three years.

1411. Now that being the case, the Committee conceive that you must have been conversant with the management of the revenue of those territories?—Of course; I had the whole superintendence of the Revenue department.

1412. Did the collection pass through your hands, or had you merely the superficial superintendence of the agents?—I was in fact the collector of the revenues.

1413. Now upon what system was the assessment made through the territories of Travancore upon the land?—The land-tax is fixed in Travancore. A revenue survey was made many years ago, which is the foundation of the assessment of the land-tax. Every 10 or 12 years a fresh survey is made, in which alterations are inserted, according to the lands brought into cultivation, or those fallen into a waste state; the rent of the lands is fixed, and the greatest portion of them belongs to private individuals, although a considerable part belongs directly to the government, arising principally from sequestrations made at different periods.

1414. Those periodical surveys were the established habit of the native government, were they?—Yes.

1415. In consequence of that, did you find that the records relating to the land assessment were correct and faithful?—They were not to be entirely depended upon, because they were subject to alterations by the revenue servants, from the influence of improper motives; but they might, in most cases, be corrected from other sources, and, with occasional exceptions, they were fit in general to be depended upon.

1416. To what extent were those surveys carried; did they proceed so far as to be actual detailed surveys of the different portions of land held by the cultivators? —The original survey comprehended the whole of the country, both waste and cultivated. The occasional surveys included the cultivated lands only.

1417. But did it proceed so far into detail as to obtain a correct account of each individual portion held by each cultivator, or did it merely survey the portions of land as they might be allotted for the farming of the revenue?—Every field, with its rent, was inserted in the survey, and its proprietor.

1418. Then there seems to be, according to that account, a very strong analogy between the surveys executed under the native government of those territories, and those which have been executed in the ryotwar settlements under the government of Madras?—Certainly; this was entirely a ryotwar settlement. At the commencement of every year there was an account opened with every individual ryot; the

Colonel *J. Munro.*

20 March 1832.

lands he held, with their rents, were entered, and the several payments that he made in the course of the year were also entered, and receipts granted for them.

1419. Was that the form of the system of collection throughout those territories? —Yes it was.

1420. In all parts?—In all parts. I may state that the variety of tenures by which land is held is very great. Some are held at a very low rent indeed, not amounting to five per cent. on the produce.

1421. When you talk of rent, do you mean the sum paid to government, or the sum paid to the landlord?—The sum paid to government.

1422. That is to say, the assessment on the land?—Yes, the assessment on the land to the government. Lands held on those tenures were often sublet and mortgaged at the pleasure of the proprietors. Lands, the property of the government, were assessed according to the quantity of seed sown upon them, and the rent amounted in general to two, three, or four times that quantity, according to the quality of the soil.

1423. Then the cultivator was considered to possess the fee-simple property in the land so long as he paid his tax to government?—The proprietors were in that situation. Their lands were saleable and transferable by different modes, either by mortgage or by absolute sale, as in any country where the absolute property in the soil is recognized.

1424. Could you inform the Committee what was the rate of assessment upon that system at the time that you were resident in Travancore?—I have mentioned that it was very various. In general the government assessment was two, three or four times the amount of the seed sown. These were the assessments on the lands which were the absolute property of the government.

1425. Now, with reference to the quality of the land, taking an average of that quality, what proportion should you say that bore to the amount of produce obtained from the seed?—I consider it generally rather a light assessment.

1426. Could you at all state what proportion it bore to the produce of the land? —In some of the richer soils the produce was, I suppose, about 15 times the quantity of seed, or from 15 to 20. On an average I should suppose at least from eight to ten times the quantity of seed sown.

1427. Then in that case the assessment would not amount to half?—No, not to half; but this was land the immediate property of the government, not the property of individuals; because, as I have stated, the land the property of individuals paid in many cases not five per cent. on the produce.

1428. Under those circumstances, was it found that the revenue of Travancore was easily collected?—There are a variety of other points to be considered with respect to Travancore. The land assessment of that country was always very low: a ryotwar system, such as I have described, existed from ancient times, and the rajahs were never able to increase the rents collected from that source, but in Travancore there are a great many rich productions, such as pepper, cardamum, beetle-nut and tickwood. All these were monopolized by the government, and the inhabitants were obliged to supply the whole of them to the state at very low prices. A separate system of management for the collection and sale of those productions was established, and the regulations of government regarding them were enforced with extreme rigour. The profits derived from those sources were in some degree a compensation for the lowness of the land revenue.

1429. They were then on the footing of monopoly?—Most strict monopoly, maintained by very cruel and rigorous regulations, by death in some cases.

1430. But as far as the land assessment was concerned, was it found that the ryots paid easily and punctually the amount of their contributions to government? —The system of the revenue management of Travancore was so exceedingly defective, and the revenue servants were so very corrupt, that large balances of land revenue stood almost always in the accounts against the several districts, although on examination it was found that the ryots or the inhabitants had generally paid up their rents with punctuality. Had there been an efficient body of revenue servants, I have no doubt whatever but that the rents could have been collected with the utmost facility and promptitude.

1431. You suppose then that the collections were detained by the agents of the different districts, in their way to the government state?—It was proved so on examination of the accounts.

1432. Were those balances ultimately recovered in many cases?—When I took charge of the government a very large balance of this description stood upon the revenue

Colonel *J. Munro.*
20 March 1832.

revenue accounts, and in trying to investigate it, those accounts were found to be so intricate, that after a very laborious examination of them, we could not arrive at any definite results, and the government were obliged to remit the whole balance. Nearly all the revenue servants who had been in office while that balance accumulated were either dead, dismissed from their situations, or reduced to absolute poverty by confiscations of their property.

1433. Besides you, were there any Europeans concerned in the collection of the revenue?—Not for two years. After the end of two years the duties were so laborious that the government were induced to allow me an assistant, who was placed in the management of the Cochin Rajah's territory.

1434. His duties, however, were confined to the district of Cochin?—Yes, under my general superintendence.

1435. After you had obtained that assistance, did you find that it was in your power to render the collections more punctual?—In the course of my administration very great changes were introduced into all the departments of the government. Almost all the monopolies were abolished, and the trade in the several articles which constituted those monopolies was left free to the inhabitants. Two monopolies only were retained: one of pepper; and the price paid to the inhabitants, which under the old government, was 15 rupees per candy of 500 pounds, was doubled; and the monopoly of tobacco, which being an article of luxury, and affording an important amount of revenue, it was considered still requisite to retain it. The collection of the land revenue was very materially improved, and the rents were generally punctually paid. The whole revenue of the state, by those arrangements, was materially increased, I may say from about 28 lacs of rupees to 35 and 36.

1436. Now were those monopolies abolished without any substitution, or did the government provide itself any compensation for the loss of the profit on those monopolies?—The immediate compensation for those monopolies was an export duty, imposed upon those articles of produce which they had included.

1437. But was there no duty laid upon the cultivation of those articles after the abolition of the monopolies?—No, no additional duty whatever. Many of them, besides being articles of monopoly, were previously subject to a land rent; for instance, the cocoa and aracka, or beetle trees, are assessed in the land rents imposed upon the soil.

1438. Then under the former system the Committee is to understand that there was an assessment upon the land producing those articles, and there was the profit on the monopoly, from the sale of those articles, accruing to the government also?—Yes.

1439. Now when the monopoly was abolished, there remained then, according to your account, nothing but the assessment on the land, and the duty on that portion of the produce which was exported?—Only that.

1440. Was there any considerable consumption of those articles within those territories?—There was certainly a consumption, but the principle part of them was exported. There was very little consumption of pepper in the country, the principal part of all the articles was exported.

1441. The export duty then did constitute a part of the compensation for the loss?—Not a considerable one, because it was found expedient, in order to promote the internal prosperity of the country, to fix that duty at a low rate.

1442. Now was there any difference in the rate of assessment which was fixed on the lands subject to that cultivation, and the lands subject to the ordinary cultivation of the country; were they assessed at a higher rate?—There are different qualities of land appropriated to those productions. The lands on which the cocoa nut and aracka tree grow are generally high lands; the rice lands are flat, and overflowed with water. The same rights of private property which apply to the grain lands are also extended to those which produce the other several articles, of which the monopolies were abolished. Every six or seven years all the trees in the country were numbered, and the rents of them inserted in the ryots' accounts, according to the various tenures of the land on which they grew. Some were as low as five per cent. on the produce; others were, like the grain lands, much higher.

1443. When you talk of the grain lands, do you mean simply the rice?—Principally rice.

1444. Now was there a distinction made in the assessment of those territories which are found in the assessment under the Madras territories, between the lands

Colonel *J. Munro.*
20 March 1832.

artificially irrigated, and those which depend on the moisture from the heavens?—The lands are principally irrigated by the periodical rains, or by channels drawn from the numerous rivers and streams that intersect the country.

1445. There are periodical rains in those territories sufficient for irrigation, are there?—Yes.

1446. Artificial irrigation then is not required?—In the Southern part of Travancore there is a system of artificial irrigation, arising from a river, across which there is a very strong dam or artificial mound constructed, which raises the water and gives a command of it for the irrigation of a very considerable tract of land.

1447. Does that work confer a considerable additional value on the lands?—Yes, it does.

1448. How are the village constitutions to be found within those territories?—In that respect they differ very remarkably from the territories on the coast of Coromandel, because the inhabitants live almost entirely in separate houses. There are villages certainly, but the village arrangements of revenue are very seldom found similar to those existing in the Carnatic.

1449. Do they exist at all for other purposes than those of revenue?—I am not aware that they do.

1450. In the evidence of Colonel Briggs, with whose name you are probably acquainted?—Yes.

1451. He says, "That he conceives that in the South of India, not conquered by the Mahomedans, particularly in Malabar, Canara, Travancore and the Southern Carnatic, the waste lands belong to the village communities, and that this right is fully recognized in those countries." Can you make any remark as to the correctness of that statement?—With regard to Travancore, all lands belong to individuals; either to the government, arising from confiscations from individuals, or to particular individuals, including waste lands.

1452. Then the statement of Colonel Briggs, that those waste lands belong to village communities, would not be quite a correct statement of the fact?—I do not think, as applicable to Travancore, that it is.

1453. Now of what rank generally are the proprietors of the land within those territories; are there any who hold large estates, or is the land very much subdivided among the individual cultivators?—The principal original proprietors and those who possess lands at the lowest rent are Brahmins and Nairs, of old family.

1454. Are they landholders to any considerable amount?—Some are, especially the Brahmins; but then a large portion of the lands belonging to this class of men has been alienated at different times, sold or mortgaged.

1455. But there still exists a body of considerable landholders within the country?—Yes.

1456. Now what have you generally found to be the condition of the cultivators under those landholders?—The people of Travancore and Cochin had long been subject to so very oppressive a system of government, that almost all classes of the inhabitants were reduced to a state of poverty.

1457. Sould you say, that the population which were subject to those landholders were affected by those causes in a greater degree than the population of the rest of the country?—The causes generally applied to all classes of people.

1458. Then you would not say, from your experience, that those landholders were particularly oppressive towards the cultivators of those districts?—I should say, certainly not.

1459. What was the character of the government, as it was organized in those territories, when you were acquainted with them?—Most oppressive. There was a chain of officers, from the dewan to the lowest inhabitant, exercising all the powers of government, military, judicial, civil, revenue, without any check or control whatever; and besides this, several of the subordinate classes of the inhabitants where subject to a very heavy capitation tax, formed into companies of about 100 men each, under a separate officer, and obliged to perform all kinds of work for the benefit of the government, at the pleasure of the revenue servants. The whole of this system of government was changed while I was in administration, with the consent and approbation of the Rajah.

1460. Would you describe what the system was which was substituted in the place?—The capitation tax was abolished, and the lower classes were left entirely at liberty to employ their labour according to their own discretion. This chain of revenue servants was abolished, and in every district a separate officer was appointed

Colonel *J. Munro.*

20 March 1832.

for the collection of the revenue, having no other duties but those of the revenue; and a judicial establishment was introduced for the administration of justice.

1461. That is to say, that they were placed very much on the system adopted under the Company's government?—In some respects analogous; acting entirely under the Hindoo laws.

1462. The population of those territories is almost entirely Hindoo, is it not; there are very few Mahomedans?—There are many Mahomedans. The government is Hindoo, and the principal part of the population consists of Brahmins and Nairs, who are Hindoos; there is also a very industrious class of Mahomedan population, called Moplas. They are found in greater numbers in the Company's districts of Telicherry and Cananore; but they are also settled in Travancore.

1463. The settlements of the revenue in those districts were considered to be renewable in amount at the end of each 10 years, at which you mentioned the survey was made?—The settlements were invariable. In this respect there is a distinction between the lands the immediate property of the government and those belonging to individuals. The government were, in the former case, in the situation of a landlord or private proprietor, and might increase the rents, but they very seldom were increased, and the settlements might be considered in fact as permanent. Whether private proprietors were in the habit of altering the rents which they received from their tenants I am not able at this distance of time to state.

1464. Now in the case of the large proprietors whom you mentioned a short time since, was the assessment made upon the landholder, or made upon the cultivator holding under him?—It depended upon the tenure by which the inhabitant held his land; if it was alienated by mortgage, the person holding the mortgage paid the government dues.

1465. But supposing the proprietor to be in the actual possession of his own estate, was he the person assessed or the cultivator?—I believe in general the proprietor.

1466. That is to say, that the estate of each proprietor was surveyed in detail, but he was assessed for the whole value of the estate?—For the whole, unless he had alienated it by mortgage.

1467. For the whole of that part of which he was in possession?—Yes.

1468. Now, was it found that there was much interchange of landed property upon this system within those territories?—A good deal. The most extraordinary divisions of mortgage prevailed, sometimes part of a field or a few trees were mortgaged; in this way extensive changes took place.

1469. And did that produce any very great amount of litigation?—When I arrived at Travancore there was very little litigation, because there was no redress whatever. After the establishment, however, of the judicial system, a considerable number of suits took place, for every possible reason.

1470. And was that system which you have detailed, of very small mortgages, found to produce great intricacy in those suits?—I should suppose it must have been the case to a certain degree. It was more inconvenient in the revenue accounts, by increasing the number of revenue heads.

1471. That is to say, every person who possessed a mortgage on any portion of a property, however small, was the person responsible for the revenue on that portion?—Yes, for the revenue.

1472. So that if there were separate trees, as you have mentioned, mortgaged upon different parts of the estate of a considerable landholder, the assessment on that estate was to be collected from all those mortgagees in detail?—Yes, from all the mortgagees. But all those changes of possession were carefully inserted in the revenue accounts.

1743. Were they in the course of multiplying at the time you were there?—No; I could not perceive any material change.

1474. Were those mortgages often foreclosed?—Yes, frequently. This was allowed by the customs of the country.

1475. Should you say that the greater portion of the landholders were subject to a large amount of mortgages of this description?—I believe, from information I acquired, that mortgages were very extensively effected.

1476. And that seems, from your account of the revenue system, to have been rather the result of their own imprudence and extravagance, than of any extortion on the part of the revenue system?—I should say from both; because when the government bore so heavily on the people, they were not able to meet the exactions to which they were subject, and were obliged to mortgage their estates. The revenue assessment was extremely moderate, but in every branch of the government the revenue officers made such heavy exactions from all classes of the people, that they were reduced to one general level of poverty; nor were the public officers able to enjoy the fruits of their rapacity for any time, for the Rajah's government generally found some pretexts for the confiscation of their property.

1477. Now in the sales of land can you state at all what was the average years' purchase at which lands were exchanged in that manner?—I cannot exactly state this from recollection at present.

1478. Now in cases where government was not the immediate landholder and proprietor of the land, can you state at all what was the proportion which the cultivator paid to the intermediate landlord out of the produce of the land, as compared with the proportion paid to government?—I should think pretty much the same. For instance, if the government, from any crime committed or imputed, sequestered the lands of an individual, they were entered in the revenue books, with the rents paid for them by the tenants, and those rents were afterwards paid direct to the government; and the rents paid to private proprietors by their tenants were much the same with those paid to the government for its own lands.

1479. In case of a default of revenue what steps did government take towards the landholder, for the purpose of recovering the amount?—Under the old system the measures adopted were very rigorous.

1480. But after the reform effected by you?—Proceedings were commenced against them through the judicial authorities.

1481. Was it by sale of the estate?—By sale of personal property before the estate, or finally by sale of the estate, which generally was prevented by their paying the rents due.

1482. Now have you been acquainted at all with the system adopted and in force in the Company's territories at Madras?—No, I was never employed in the Revenue department there. I have of course seen and inquired a good deal on the subject.

1483. But are you generally acquainted with the ryotwar system of revenue at all?—I have had occasion to observe the working of that system.

1484. Have you been, in the course of your employments in India, generally conversant with the ryotwar system of assessment, which has prevailed in the territories of Madras?—I have seen the effects of that system in several parts of the Madras territories, especially under the late Sir Thomas Munro's management in the Ceded Districts and in Canara.

1485. Now from what you have seen of that system, as exhibited in the experiment in the native states of Travancore and Cochin, should you say that you considered the system as capable of execution by native agency, and beneficial, if properly executed, to the country in which it is adopted?—The system involves very extensive accounts; but I consider it quite practicable, and certainly beneficial to the people; that is, under an able and efficient collector.

1486. After the first introduction of the system, do you conceive that it requires any very uncommon exertion of abilities to keep it in proper execution?—I should consider that the practical execution of the system would be facilitated and become easier every year.

1487. Did you find that latterly, with the native agency in the territories in which you were resident, that the system was executed with a tolerable degree of precision?—The Travancore government, in giving up its monopolies, was obliged to collect the whole of the land revenue; and although it had to struggle long against difficulties, from the want of integrity in the revenue servants, still the collection of the land-tax was made every year with more facility and exactness, and the nominal balance of arrears against the people regularly decreased; for those arrears were found, on investigation, to have been always nominal, as the inhabitants had paid up the rent to the day.

1488. Are there any differences with which you are acquainted, between the systems as prevailing in those native states and under the Company's government, which would be of any consequence in the execution of the ryotwar system?—Excepting in Tanjore, where there is a meerassy system, which may be considered as one of property in the soil, the amount of rent, in proportion to the produce of the land paid by the ryots to government, is generally much higher throughout the Company's territories than it is in Travancore and Cochin. I have not, however, perceived

Colonel *J. Munro.*

20 March 1832.

perceived any circumstance in the situation of these countries calculated to render the introduction of a ryotwar system inexpedient.

1489. Were you ever present at all at the operation of surveying for the assessment in the territories of Travancore?—No; these surveys are made by natives, who are expressly appointed to that duty; but every possible check that the government could devise was adopted for the purpose of verifying them.

1490. Had you ever any means of personally observing the manner in which they executed their survey?—The original land survey was the foundation of all succeeding ones, which merely noted the changes produced by time and the labours of the people. The surveys of the trees were made by persons appointed by the government, and accompanied by the inhabitants themselves, when all the taxable trees were numbered and divided into classes, according to their quality. Checks were established to secure the accuracy of those surveys.

1491. And you conceive that the natives, if properly superintended, are quite capable of executing those duties effectually and accurately?—From the long habits of corruption and oppression in Travancore, the public servants of every description required a very vigilant superintendence and control.

1492. And was the system of Sir Thomas Munro to employ natives in those operations to a very great extent?—Yes; they have certainly great intelligence and capacity in the performance of those duties, but require a watchful superintendence.

1493. You mentioned the cultivation of pepper among the articles of produce of that country?—Yes.

1494. Are there any other articles of spice, such as cinnamon?—Yes, wild cinnamon and nutmegs are produced. Coffee grows exceedingly well.

1495. Do you consider that the spices produced in that country are as good as the spices produced in the Eastern islands?—Not at all to be compared with them.

1496. Do you think they would be capable of improvement to that degree?—No.

1497. You would not imagine then that the spice cultivation of Travancore, and of the Southern extremity of India, could be made to equal the cultivation of the Eastern islands?—With the exception of pepper, certainly not: the finest pepper in the world is grown on the Malabar coast.

1498. Then if the pepper is grown of such very superior quality within those territories, is there any obvious reason why the other spices should not be also capable of such improvement?—Yes; they require a different climate.

1499. They are grown very much in the same climates in the Eastern islands, are they not?—These climates resemble each other with respect to rain, which is essential to the growth of all the spices: in other points there may be a difference.

1500. Now, for instance, in Sumatra the cloves and pepper are grown almost in the same situation, and the nutmegs?—Yes.

1501. But in those islands the pepper is grown almost in the same situation, or same climate and latitudes as the other spices, is it not?—I believe it is so at Sumatra and Java, but I do not think there is any pepper in the Moluccas.

1502. But in Java it is so?—Yes; but Java is not the native country of the clove and the nutmeg.

1503. How is that country supplied with the article of salt?—Salt is now a monopoly of the government. A sufficient quantity for about six months consumption of the inhabitants is manufactured in the country, the rest is imported from Bombay, and a great deal is brought by the Arab ships from the Gulph of Persia.

1504. Is the salt manufactured within the territories made upon the same principle as the manufacture in Madras?—I believe so: merely by evaporation from the sea-water in salt pans.

1505. Does the government derive a large profit from the monopoly?—Yes, it does. It is one of the monopolies that has been retained by the government, put, however, upon an improved footing, by which it is retailed to the people at a lower price than it formerly was.

1506. How is that price, as compared with the price of salt within the Company's territories at Madras?—I rather think much cheaper.

1507. Have you any means of comparing at all the amount of consumption per head in those territories, compared with the same amount in the Company's territories in Madras?—No, I have not.

1508. Have you any documents which would enable you to make such a comparison?—None here.

1509. You

Colonel *J. Monro.* 20 March 1832.

1509. You mean none in England?—None in England. The calculation was made in Navancen, but I have not preserved it.

1510. The consumption then is in no part supplied by any of the salt companies from Madras?—It is the object of the government to produce salt wherever they can find it cheapest; but practically I believe it is generally brought by Arab vessels, or procured from Bombay, because the communication by sea is so much easier.

1511. Is there any opium grown in that country at all?—No, none.

1512. Any indigo?—Yes; the indigo plant grows naturally in abundance; and I wished to give encouragement to its culture, but when I left the country they had not succeeded in bringing it to any practical state of advancement.

1513. But there is every reason to suppose, if the culture is properly undertaken, it will unquestionably succeed, is there not?—Oh unquestionably. It grows with great luxuriance.

Robert Alexander, Esq., called in; and Examined.

Robert Alexander, Esq.

1514. Mr. Alexander, in what capacities have you been employed during your residence in India?—Chiefly in the revenue. I was at an early period of my service employed in the General department, as secretary, at the factory at Vizagapatam, until the abolition of the chiefships, by Lord Hobart, about 1794.

1515. How long were you in India?—Between 28 and 29 years.

1516. And how long is it since you returned?—Between 13 and 14.

1517. Were you ever employed in the actual collection of the revenue?—Yes, but in a very circumscribed manner.

1518. In what district?—In a part of the oldest possession of the Company; always either in the districts of Vizagapatam or of Ganjam.

1519. Now at the period at which you were acquainted with those districts, what was the system of assessment?—With the exception of the small districts, called the Havellies, it was all under the ancient zemindars.

1520. In short, Vizagapatam is part of the Northern Circars?—Yes, it is, as well as Ganjam.

1521. Those provinces, I believe, still remain under the zemindarian system, do they not?—Yes.

1522. That system was a permanent arrangement for the revenue between the Company and the great landholders of the district?—Yes, it was. The system was permanent in its *form* as far as the ancient zemindaries were concerned, but not in the amount of the jummah, which was liable to fluctuation at every renewal of settlement until the permanent settlement in 1801. But the Havelly lands were parcelled afterwards, and made into small hoondas, answering to the name of pergunnahs or small zemindaries.

1523. Now the zemindars within those provinces were chiefs, who were found by the Company in possession of extensive rights over portions of the territory, were they not?—Yes, they were.

1524. Do you conceive that the rights of those chiefs were established, so far that they were to be considered the actual proprietors of the land over which their authority prevailed; or do you imagine that they were under the native government, before the Company interfered, merely as hereditary managers of the revenue for the government?—I should say, that previous to the possession of the Company they had usurped the authority of landholders, and had by prescription become so. But that originally they were, under the Mogul government, as farmers or managers of the revenue.

1525. Then you would say, that the Company, in dealing with them as the acknowledged landholders of the provinces, did no injury to the rights of the persons who held under them?—Why no, in most cases not. The zemindar of Vizanagrum must certainly have been considered by the Company, from the mode of their conduct towards him, not only as an independent landholder, but as a petty sovereign, whom the Company assisted with troops occasionally, to subjugate the smaller zemindaries, over which he had extended his authority.

1526. But in respect of his right of property in the soil over which his authority extended, he was treated on the same footing with the other landholders?—Yes, entirely so; like the rest, his jummah was subject to fluctuation of amount on the renewal of every settlement.

1527. Now are you at all acquainted with the permanent settlement of Bengal, by reading or by other means; are you acquainted with the details of its operation?

—To

Robert Alexander, Esq.

20 March 1832.

—To a certain degree, not sufficiently well to give decided information on the subject.

1528. As far as you are acquainted with it, you would say there is a strong analogy between the settlement of those provinces in Bengal and the settlements effected by the Company with the zemindars in the Northern Circars; is it not so? —Yes, I should.

1529. Now, in the permanent settlements of Bengal it has been supposed that the Company conferred on the zemindars of those provinces rights to which they had not, in fact, any original claim as proprietors of the soil; do you imagine that those rights were more clearly established by prescription in the Northern Circars than they appear to have been in the province of Bengal?—I do not think that they were.

1530. Do you imagine that the authorities were sufficiently provided with information as to the precise extent of the rights possessed by those chiefs at the time that the settlements were made, to warrant the acknowledgment of property in the soil on their part?—Why I doubt whether they were; I think not; they were not very minutely investigated.

1531. Does your knowledge of those countries lead you to believe that there did exist any rights in the ryots or cultivators of the country, which were omitted by the Company?—I confess I did not, at the time of forming the permanent settlement, enter into any strict examination of the exact rights of the ryots. The zemindars had long been considered *de facto* proprietors or lords of the soil in the zemindaries, and the Company, in the same capacity, in the Havelly lands.

1532. Now, what was the regulation established for the recovery of the assessment, in case of default, from the zemindars in those districts; was it by sale of their estates, or by personal attachment?—Both by personal attachment and sale of lands.

1533. Were there no instances of sales of estates for arrears of revenue?—Never, until the formation of our new permanent settlement, according to the Bengal system, in the year 1801, I think.

1534. Well, under that system, what was the regulation established for the recovery of the arrears of rent; was it by sales of estates?—By sales of estates, or portions of the estates; but I beg to say that I never acted as collector under that new system. I framed the settlement, made reports of the settlement of two of the districts; but while that report was pending, and before it was carried into effect, I was made a judge of the zillah, and went out of the Revenue department.

1535. Then perhaps after that you were not so much acquainted with the revenue districts?—I was afterwards at the board of revenue.

1536. Well now, what was the result of the settlements in those countries, as it affected the possession of the lands in the hands of these chiefs; was there much sale of property for the arrears of revenue, or was the revenue punctually collected? —Very little sale of property among the old zemindars; but a change of property in the newly-established zemindaries, that is the Havelly lands which I mentioned, which were converted into zemindaries on the permanent settlement.

1537. The Havelly lands are government lands, are they not?—Government lands.

1538. Can you say at all what the condition of the cultivators is under the new system; subject to these chiefs, are they liable to great exactions and oppression?— I believe not.

1539. The apportionment of the assessment among the cultivators is left entirely to the zemindar, is it not?—Yes, I believe in the Circars it is.

1540. Then you have no reason to suppose that in the distribution of that assessment among his cultivators, the zemindar usually acted with any injustice or oppression?—I believe not; I have no reason to suppose it.

1541. Were there not many complaints from the cultivators?—Not many during the time I acted as judge.

1542. What proportion did the permanent assessment effected in those provinces bear, do you suppose, to the produce of the land; have you any means of knowing?—I have left India some time now, but I ought to have the means of knowing that; that is to say, in the settled countries. I draw a distinction between the old and the new zemindaries; the principle, I believe, established was, that the zemindar's clear profit was one-tenth of the assessment; but the assessment varies much in its proportion to the gross produce of the land, and I am not able to state, at this distant period, what may be an average proportion.

Robert Alexander, Esq.

20 March 1832.

1543. Did the lands in those provinces change hands much among the different proprietors?—Among the old-established zemindars I think not; in some of the newly-created zemindaries, the land, as I mentioned, changed hands, but the old ones remained, and, I believe, still remain the same.

1544. Do you consider that that was owing in a great measure to a kind of family pride with respect to those possessions, or was there any difference in the arrangement of the estates held by the old holders, and those held by the newly-constituted holders?—Probably an attachment of the inhabitants to the form of management, and to their zemindars.

1545. Which led the old proprietors to preserve their estates as long as they could?—Yes.

1546. Do you know upon what principle the amount of assessment was fixed at the time that the permanent settlement was made?—The principle of the partition?

1547. At which the amount of the assessment was fixed; how the Company determined the amount which they would assess on the landholders?—In my case it was from an average of years; from an average of the gross produce and the revenue, for a long course of years, and survey and report of the then state of the country.

1548. To what extent did that survey go; was it a mere estimate, from the records which were found, of the produce of the country, or was it a survey of the surface of the district?—In some small portions of the country it was an actual survey of the soil; a measurement of the land; a native survey.

1549. But generally it was confined to a survey from the records, was it?—Yes, from the records of the different villages; from the native records; not from the Company's records, but from the native records of the villages.

1550. Did the village societies prevail through those districts?—Not in the correct and efficient form in which they are described by Sir Thomas Munro, in the Ceded Districts; there was not that complete village polity that he there describes. There were heads of villages and officers, but not by any means such regular and efficient establishments as are described in the Ceded Districts.

1551. In the collection of his revenue, did the zemindar treat with each individual cultivator, or did he treat with these village officers?—He was in the habit, in general, of renting by villages to the head inhabitants themselves, or sometimes by pergunnahs or small districts to brahmins or others; and whoever collected the immediate revenue of a village, did it through the means of the head man and curnum.

1552. Do you mean then that the zemindar farmed his revenue to officers under him?—Yes, in almost all cases in the old zemindaries.

1553. And that those officers dealt with the village communities for the payment of the assessment?—For the payment of the assessment.

1554. The cultivator, therefore, had only communicated with the zemindar through the village communities first, and then through the farmer of the revenue?—Exactly so.

1555. Now, was the proportion of waste lands in those provinces very large?—Very extensive in most of the settlements.

1556. To whom were they assumed to belong?—To the zemindars in the zemindaries; to the Company in the Havellies, until they were parcelled out.

1557. Were they at all in process of cultivation at the time that you were acquainted with them?—Not to any extent.

1558. Not at all?—The population of those districts was still reduced when I resided there, from the effects of the extensive famine in 1792, and was not equal to any great extension of the cultivation.

1559. And had the effects of that famine extended to the period at which you left that district?—I think the effect of it on the population, from the returns and from the appearance of the country, from the vestiges of former cultivation traceable among complete jungle in some parts, was evidently still in force.

1560. The regulations then under which the land was subject to (its burdens) in that district must have operated as a discouragement to cultivation, if the effects of one single period of famine of that description extended to so distant a point of time as you mention; was that so?—This was gradually ameliorating, but I should not say the evil was continued or aggravated from the effects of the pressure of the revenue system.

1561. Now

Robert Alexander, Esq.

20 March 1832.

1561. Now what was the practical result in the case of the cultivator; did he obtain at all a fair share of the produce of the soil for his own subsistence?—In general I should say, yes, certainly, with few or hardly noticeable exceptions.

1562. What was the price of labour in those provinces generally; have you any means of knowing?—My length of absence from India prevents my giving a decided answer to that question.

1563. In cases of purchase of property between the proprietors themselves, which you have mentioned, and among the newly-constituted zemindars, can you say at all what was the number of years' purchase at which the estates were exchanged?—Very few indeed. When I speak of exchanges, I mean to say, they were seldom or never exchanged but from failure; they were not exchanged as a merchantable property; they seldom changed owners, except sold from default of payment of revenue.

1564. Then in that case they were sales on the part of government?—Yes. I did not mean, when I said they changed hands, that they changed hands under any other circumstances.

1565. Then there was very little sale of property between the proprietors in that country, even among the newly-constituted zemindars?—Very little indeed.

1566. And you would say there was very little saleable value in the land?—Very little saleable value.

1567. The cultivators under the zemindar were considered to be irremovable from their holdings so long as they paid their assessment; was it so? Or were they removable at the pleasure of the zemindar as tenants?—I should say, they were considered removable at the pleasure of the zemindar, though a measure seldom adopted.

1568. They had no right to retain occupation of the land, even on the terms of paying the assessment?—It is different in different provinces.

1569. But you mean not in different parts of the Circars?—No, I mean the Ceded District and the Carnatic, where the system is different in that respect. We were not aware, in our practice in the Circars, of the meerassy right, which has been so much discussed in the Carnatic.

1570. There appears in that case to be a distinction then between the rights of the cultivator in Bengal under the permanent settlement of Bengal, as compared with the rights of the Northern Circar; provided he paid his assessment, you see, in the Circar he could hardly be said to have had that right?—From habit he did remain there a long time, and there was a distinction between the new and the old ryots, but I never heard it rightly defined; generally speaking, it would not be to the interest of the zemindar; but he could always transfer the land; it was always supposed he could; it might be usurped authority; but, however, such was the state of society.

1571. It is a wild country, is it not, generally; the inhabitants are an independent race and difficult to control, are they not?—Yes, in some parts; but there is a great variety of character among the different castes of the inhabitants; it is a hilly country, and the hill zemindars are a very lawless set.

1572. Well now, taking them generally, was it found very difficult to collect the revenue from the old zemindars?—It was formerly in many parts of the district.

1573. And the Company were frequently obliged to go to great expense in order to secure its balances?—A very great expense.

1574. And to keep up forces?—And to keep forces in the field continually, but latterly not so much.

1575. Do you conceive that it would have been possible in that country, instead of introducing a permanent zemindary settlement, to have introduced a settlement such as that adopted by Sir Thomas Munro in the Ceded District, namely, a ryotwar; and would it have been inconsistent with the state and institutions of the country?—Perfectly inconsistent with the greater part of that district; but it would have been quite practicable in many parts.

1576. Do you think that at the end of the period at which you were acquainted with it, if it had been practicable, it would have been expedient to have attempted to introduce it gradually, in substitution of the zemindary system?—I should say not.

1577. Have you been acquainted at all with the operation of the ryotwar system?—As a member of the board of revenue, the reports came before me; but my practical revenue administration was of a very confined nature in fact.

Robert Alexander, Esq.

20 March 1832.

1578. But, however, as a member of the board of revenue, you were acquainted with the general operation of the ryotwar system?—Yes, undoubtedly.

1579. Will you point out the reasons for which you should conclude it would have been entirely inapplicable, at the latest period at which you knew the provinces, to their condition?—I allude chiefly to the hill zemindars, and the want, in fact, of intercourse, the want of acquaintance with the natives; intercourse was generally held through the means of the zemindars for many years; and the climate also would prove an obstacle.

1580. What were the obstables in the way of the climate?—I mean, that the climate of the hill zemindaries was extremely deleterious; I am speaking of the hill zemindars; in the Havelly it was practicable certainly, in the countries that had been long in our possession.

1581. Do you imagine, from your knowledge of the ryotwar system, that its introduction, supposing that change was found practicable, into the Havelly lands, would have given any additional security and protection to the cultivator or no?—I do not think it would, with the establishment of the courts. I think the security of the cultivators is as well provided for at present as it would be in a ryotwar system.

1582. What power had the zemindar of enforcing his claims against the cultivator?—None but that of sequestration of property and appeal to the courts.

1583. He could only bring a civil action against the cultivator for the balance of rent, could he?—Only that.

1584. But he himself was liable to peremptory sale, on the part of the government, of his estate?—Yes.

1585. Now was that not found to operate to the disadvantage very much of the zemindar in this manner, that whereas he could only proceed by regular legal process in the courts of law for the recovery of his arrears, government might proceed at once to the sale of his property for the discharge of the government claims upon him?—But he could proceed also by a short process; he could proceed to the sequestration of the property of the cultivator by the process as prescribed by the regulation for sequestrating the property of the cultivator; he could proceed both by sequestration of the property and appeal to the court.

1586. Then he could in the first instance sequestrate the property, could he, by a summary process?—Yes, he could, by a summary process. There was a regulation for the immediate sequestration of property by a short process. A regulation came out at the time of the permanent settlement and the establishment of the judicial system, which were simultaneous.

1587. Giving to the zemindar the power of enforcing his claims also?—Yes.

1588. Now from the description of the condition of the cultivators under those landholders, the Committee may conclude that the farmers of the revenue under the zemindars were not very dishonest or oppressive in the execution of their duties?—No; I think not.

1589. Were they subject to any very efficient control on the part of the zemindar; the farmers of the revenue under the zemindars?—Not particularly, I think.

1590. Will you describe more particularly the system by which the zemindar claimed his revenue from the cultivators under the new system?—In general, in these small zemindaries, the zemindar managed his revenue ryotwar; that is to say, he collects it from the ryots through the head inhabitants of the village; in fact they are his chief agents.

1591. Then they are rather in the situation of immediate agents of the zemindar than as farmers of his revenue?—Both systems prevail, I believe.

1592. And it varies in different parts of the country?—It varies in different parts of the country.

1593. But now in cases where the collection of the revenue from the cultivator is left to the head man of the village very much by the zemindar, is the control over that person, on the part either of the zemindar or of the village community, sufficient to prevent any great delinquency on his part, in the way of dishonesty or injustice?—I believe that the system of the courts is what would control that. I think, previous to the establishment of the courts, no doubt there was a good deal of oppression from the middle-man, whether a head man of the village or whether a separate agent.

1594. But you think latterly that, whether by means of the courts or by the vigilance of the village communities, those persons were kept sufficiently within control, as to secure the rights of the cultivator and to prevent great oppression?—I think

Robert Alexander, Esq.

20 March 1832.

—I think so. But when I spoke of the zemindar collecting his revenue by means of sub renters, I alluded particularly to the older established and larger zemindars, such as Vizanagrum, Boobilee, Magidole, &c. and to the system they adopted; not to the present mootahdars, that is, persons holding small divisions of property, which were allotted at the time of the permanent settlement; they, I believe, in general managed the whole by themselves, or probably sometimes rented it to the head man; but they are men comparatively of small means.

1595. Was there any great amount of European agency employed in the collection of the revenue in those provinces?—Very little.

1596. Nothing but the superintendence of collectors?—Of collectors and their assistants.

1597. Always excepting a military force among the hill zemindars?—A military force was sometimes necessary to be called in to quell disturbances, but never considered a medium of revenue collection.

1598. Have you a good opinion of native agents, as to their character and integrity?—Why, I think you may find native agents of considerable integrity.

1599. Now was the result of the Company's collection in that district very uncertain, or was the collection tolerably punctual since the new settlement?—Since the new settlement it has been comparatively, with some few exceptions, very punctual; in the country that I settled very punctual; in Ganjam not so much; there has been a failure; it was over assessed.

1600. And levied at small expense?—Yes.

1601. Except in cases where the military force was necessary?—Except in cases where the military force was called in; but that has been much less frequent since the permanent settlement.

1602. The assessment must then have been fixed at a moderate rate under the new settlement in the greater part of the districts?—Rather moderate, not universally so.

1603. Are you aware whether it was lowered much from the rate at which it had stood under the previous system?—But little in my case, and still less, I am afraid, in others; at Ganjam I still think it is high.

1604. Now are there any points in which you think the system at present prevailing for the collection of the revenue in those districts is capable of much improvement, either with respect to the rights of the people, or with respect to the security of the revenue?—I think not, except by a judicious lowering of the assessment in some places.

1605. You would say then that the permanent zemindar system is as well adapted to those provinces, under their peculiar circumstances, as any other, or rather better?—I think so.

1606. What is the cultivation of those districts, for the greater part?—Rice and millets, and other dry grains, oil-seeds, and turmeric, and some little sugar; but for rice it is not a very good soil; it is too hilly a country: it is not such a rice country as the Carnatic.

1607. Does the distinction prevail then between the dry and the wet lands, which is found in the other parts of the territories of Madras?—Yes.

1608. And is the assessment higher on the wet lands than on the dry?—It differs. There are some tracts of high land very fertile, that produce crops of the more expensive grains; those are rented very high; but, generally speaking, the Pollam, or the wet lands, rent for much more.

1609. But is there any distinction made between the lands artificially irrigated, and those which depend on the rains entirely for moisture?—All the rice lands are almost universally artificially irrigated; although it depends on the rains, yet the rain is received into reservoirs, and afterwards distributed out, so that it is in fact all artificial irrigation for the whole of the cultivation of the wet lands.

1610. There is no part that depends entirely on the casual rains?—No. What depends on occasional rains is always classed with the high land.

1611. And that bears a lower assessment?—Yes, I should say generally a lower assessment.

1612. Was it all attempted, during the period you were acquainted with those districts, to introduce new articles of cultivation?—Foreign cotton was introduced, and sugar growth for the Europe market, but failed in the Cossimutah division, south of Vizagapatam. Indigo was cultivated with some success north of Vizagapatam.

Robert Alexander, Esq.

20 March 1832.

1613. By natives?—No, not by natives; one of the first introducers of the cultivation was the present Chairman of the Company, Sir Robert Campbell, when settled as a merchant in that province.

1614. Were there any establishments of that description in the country at the period you were leaving it?—Yes.

1615. Are you aware whether those establishments succeeded?—I believe they succeeded in a certain degree; not much, not particularly well; I do not know whether they continue to exist.

1616. Can you speak at all as to the effect produced on those establishments, by their neighbourhood, among the population?—I believe it was good as far as ryots were concerned, that it was beneficial to the ryots employed in that cultivation.

1617. You consider the ryots in the neighbourhood of those cultivations were in a better condition than the rest of the country?—Yes.

1618. To what should you ascribe that difference?—To the fact, that the planters of indigo found it their interest to pay them a higher value for the land occupied by the indigo plant than they could obtain for their share of produce when it was under a different cultivation.

1619. Did the indigo manufacturers obtain possession of considerable portions of land in the names of natives, or did they contract with individual cultivators?—No, they got the permission of the government to hold under the zemindar; it was not Havelly land; they took it at a time before the permanent settlement was formed; they had permission of government to hold several complete villages under the Rajah of Vizanagrum.

1620. It was all in that district, was it?—Yes.

1621. Now, are you aware whether there were frequent disputes and misunderstandings between those persons, the manufacturers of indigo, and the natives of the country?—Slight disputes, which I have been engaged in settling myself when secretary to the chief in council; disputes as to the irrigation, slight disputes as to watercourses, but never to any great extent.

1622. You conceive then, on the whole, the residence of those persons in the country did not lead to much increase of disorder?—By no means, I should say the contrary.

1623. It had the contrary effect?—Yes.

1624. And that it unquestionably improved the resources of the district?—I think it did, as far as it went; but the effects were not extensive.

1625. Then you would infer, from your knowledge of those instances, that provided it was in other respects practicable, as far as the condition of the natives would be concerned, and the collection of the revenue, and the resources of the country, that the addition of Europeans to such undertakings was rather beneficial than otherwise?—I should say certainly, in that part of the country no doubt of it; but the climate and soil are not favourable to many speculations.

1626. In the cases of the estates held under the zemindars of those provinces, were there any pottahs, or leases, given to the cultivators at all?—Yes; it was nominally an obligatory thing to give pottahs before the regulations; it was a compulsory thing, in order to make the agreement valid. I believe cultivation very often was carried on without pottahs; but when the permanent settlement and judicial system took place, it was made compulsory; there was a law established, rendering it compulsory to grant pottahs in all cases.

1627. Do you extend that statement both to the new and the old zemindars?—The new and the old zemindars.

1628. To all?—To all.

1629. And was the regulation strictly observed?—I should doubt it very often, for it could not be ascertained, except it came before a court; and I fancy in many cases it was neglected, and is to this day neglected.

1630. It was not very well in the power of the courts to enforce it universally, except in those individual cases of complaint which came before them?—Certainly not.

1631. Do you apprehend, that supposing the pottahs were universally adopted, that they would constitute a very effectual security for the rights of the ryot?—I think so; but in the case of the non-existence of pottahs, it was often as much the fault of the ryot; the ryot was often afraid of receiving a pottah; he was afraid of not being able to fulfil his agreement, and the neglect was as much on his part, with a view to evade responsibility, as it was on the part of the zemindar, with a wish to exact.

Robert Alexander, Esq.

20 March 1832.

1632. Were the ryots allowed by the zemindar to subdivide their holdings at their own discretion among their children?—I do not know; I cannot speak to that.

1633. Was the salt manufacture carried on on the coast of the Northern Circars? Were you at all acquainted with that district?—Yes; I was acquainted with the manufacture very well; I forget the amount though. I was there when the salt monopoly was established, and it was surprising the little effect that the collection of that very large revenue had, the very small pressure that it seemed to have on the inhabitants, and the few complaints made by them when it was established.

1634. Was it made a monopoly?—Yes.

1635. It existed as a free manufacture before?—No, there were salt farms before both in the zemindaries and in the Havelly lands, but they were on such terms that the profits of the salt farms were very little, and the commodity was so little valuable, in fact, that although there were salt farms, they produced little or nothing.

1636. But notwithstanding the levy of the new revenue, it did not appear at all a measure that excited complaint, or was felt as oppressive by the inhabitants? —No.

1637. Was the price much raised by the establishment of the monopoly?—Greatly.

1638. What should you say was the effect on the consumption, the raising of the price?—It affected the consumption very little.

1639. Do you conceive, from what you know of the natives, that their consumption of salt was nearly as large as they would require under any circumstances?—I believe so, perfectly.

1640. And you think there is no reason to suppose, even if the price of salt was lowered in those districts, that the consumption would be much extended?—No, I do not.

1641. Is there much smuggling on that coast?—Not a great deal.

1642. Is the salt delivered to the consumer without much adulteration, do you imagine, by the merchants purchasing from government?—Yes, I do not recollect cases of complaint of adulteration in any instance.

1643. Was there any opium cultivated there in your time?—None.

Jovis, 22° die Martii, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS, IN THE CHAIR.

William Butterworth Bayley, Esq., called in; and Examined.

W. B. Bayley, Esq.

22 March 1832.

1644. YOU have been employed in a variety of offices in India?—Yes, I have; I was a member of council for five years, before which I held the office of chief secretary to government.

1645. During the latter part of your residence in India, have your public duties made you at all conversant with the operation of the revenue on salt?—I have no minute knowledge of the details of the salt system, but I have some general information upon the subject.

1646. Do you conceive that the monopoly of the Company has the effect of raising the price of salt, as it is now supplied to the consumer, very much above that at which it might be supplied by private manufacturers, supposing they were at liberty to conduct it?—I conceive there can be no doubt of it.

1647. Have you any reason to suppose that if the price of the salt could be, by any difference of arrangement, reduced, it would lead to any very extended consumption in the territories which are now supplied by the Bengal market?—I have no doubt that if the salt were furnished to the public at a lower rate, a much larger quantity would be consumed.

1648. Do you apprehend that that would arise from the increased consumption of the natives, or would it be applied to other purposes, such as the feeding of cattle?—I should think from both causes.

1649. The probability is, that there would be an increased consumption, is it not?—I think there would be a much larger quantity consumed.

1650. What do you consider to be the quality of the salt when it reaches the consumer?—I consider it to be much adulterated, especially in the more distant parts

W. B. Bayley, Esq.

22 March 1832.

parts of Behar and Bengal. It is notorious that it is frequently adulterated with dirt and impure salts.

1651. Does that take place after it is cleared from the Company's goolahs?—Yes, and penalties are prescribed when such adulteration may be proved.

1652. Have you turned your mind to the consideration whether it would be practicable so to alter the system that at present supplies salt in the territories of Bengal, as to furnish it at a lower rate to the consumer, and at the same time not to sacrifice the revenue of the Company?—I have considered the subject, and I have always been of opinion that the quantity might be increased gradually, but certainly to a very considerable extent, without ultimate loss of revenue to the government.

1653. Will you explain in what manner it would be practicable to effect that object?—The government can at any time furnish a larger quantity, and at a lower price; and if the salt were procurable by individuals at a cheaper rate than it is at present, more would be consumed for their own use, and probably for the feeding of cattle and other agricultural purposes; but I am opinion that the process must be conducted with caution, and that there would be a great risk of serious loss of revenue if any large increase was suddenly made in the amount supplied to the market.

1654. Have you ever been able to arrive at any conclusion at all satisfactory to yourself as to the practicability of substituting the private manufacture of salt for the monopoly?—I have not seen any scheme which struck me as calculated to effect that object consistently with the security of the revenue. The importation of foreign salt from other countries, if it could be effected at a lower rate, and if that salt were equally acceptable to the people, might, by means of a custom duty, furnish an equal amount of revenue.

1655. Supposing that it were ascertained that salt could be imported, and delivered at Calcutta at a lower price than the salt which is afforded by the Company, do you conceive it would be possible to make any experiment as to the admission of salt under those circumstances, with a custom duty payable to the Company, in connexion with the present system; or do you suppose that any such change of import duties as that must be accompanied with a change of the monopoly system at the same time?—I do not think the two could go on together; we import a considerable quantity of salt from Madras, but it is the property of government; and if it were not so, it would be subject to a duty amounting nearly to a prohibition. I do not see how the interest of government in the monopoly could be preserved, if salt could be imported at a moderate rate of duty by individuals. There is, in fact, no prohibition now to the importation of salt from foreign countries, but a duty of three rupees per maund is exacted. Even with this heavy duty, I believe it has been imported by individuals, and sold, in particular instances, to advantage in Calcutta.

1656. Such a combination of the two systems being, as you conceive, impracticable, should you imagine that it would be possible to substitute within the territories of Bengal, for the Company's monopoly, a system of superintendence for the levying of a duty analogous to the excise duty which was imposed upon salt in England?—I think that there are very formidable objections to anything like an excise system in India. The want of integrity amongst the lower classes of natives would, I think, defeat any plan, the success of which depended on the employment of a large number of subordinate agents.

1657. Do you imagine that if the system were changed in the manner which has been described, it would require a more extensive agency, in order to secure the collection of such a duty upon the manufacture, than is required at present for the actual superintendence of the manufacture as an establishment of the Company?—It appears to me that it would.

1658. Will you explain in what manner?—At present all the public officers of government, and especially those in and about the districts in which the salt is made, are bound by severe penalties to aid in suppressing the illicit sale, transit and possession of salt, and are thus virtually employed in the maintenance of the monopoly. That could not be the case, I presume, under an excise system.

1659. Assuming that the same amount of establishment were maintained, the same number of persons employed, and persons of the same description employed, as are now necessary for the purpose of securing the monopoly, can you point out any circumstances which would render such an agency insufficient for the collection of a duty?—Supposing that the restrictions and penalties which are now applicable to zemindars and farmers, their agents and village officers and molungees, as well

W. B. Bayley, Esq.
22 March 1832.

as to the servants of government in every department, could be maintained and enforced as heretofore, and that the officers in the salt department could exercise the same judicial powers as are now vested in them, I do not immediately see why the collection of an excise duty might not be as efficient as the present system; but neither do I see what advantages are expected to result from the change.

1660. Has it not been found necessary, in order to enable the government to carry on the trade in salt, to limit the amount of salt that shall be sold in any one parcel?—The salt in each lot sold at auction is limited to a certain amount.

1661. Do you recollect what is the smallest quantity that can be sold to any individual at the government sale?—One thousand maunds, I think.

1662. Have you ever had occasion to consider what effect it produces upon the trade?—I think not at all an injurious one.

1663. Does it not create a sub-monopoly in the market?—The amount is so small that it does not interfere with the purchase by a merchant of very moderate means.

1664. Are not the individuals who deal with the government very few in number?—I believe they are; there is in fact a species of sub-monopoly existing.

1665. Would not a change in the system upon which that is carried on, by collecting the government revenue by an excise duty, and letting all persons enter into the trade who would wish to do so, break down that which is described as a sub-monopoly?—I should think so: it appears to be the natural inference that it would do so. The security of the revenue is a different question.

1666. Have you any reason to believe that the consumers pay a higher price for the salt than is necessary to give to the government the advantage which it derives from its monopoly, which is said to be 80 per cent., and to replace the capital employed in the manufacture?—I have no doubt that a larger supply might be furnished at a cheaper rate, and without loss to government, if it were done gradually. The extension of the supply has been urged repeatedly by the Court of Directors, and considered by the government, but the state of the finances has hitherto prevented them from making the experiment.

1667. Provided only that the government were no losers as to the amount of the revenue, do you entertain any doubt that it would be beneficial generally that they should get rid of the trading in salt, and leave that to the private manufacturers?—That being secured, I should say it would be better. Another plan has been suggested which I suppose is familiar to the Committee; viz. that the government, instead of selling by public sale the salt manufactured on its account, should open its goolahs to all purchasers at a fixed rate. This plan was in force during Mr. Hastings's government, and might I think answer if it were now adopted.

1668. Is not that the plan at Madras?—I believe so. It exists in fact in the manufacturing districts in Bengal, where persons may buy small quantities by retail for home consumption, at a fixed and moderate price.

1669. Do you know what the regulations are under which salt is now imported into Bengal from foreign countries?—Salt not imported on account of the Company is subjected to a custom duty at the port of Calcutta. Such salt is subject to a duty of three rupees a maund.

1670. Are you aware that the duty must be paid the moment it is landed?—The duty must be paid before the salt is removed.

1671. And that no person may buy it except the government?—The government allow the proprietors the option of delivering the salt, either in the custom-house or in the government goolahs; but having paid the duty, they may clear it away, only obtaining a pass if they wish to take it up the country.

1672. Is there any intentional obstruction offered on the part of the government?—Not the least; on the contrary, I think that the government would be glad to have any quantity of salt imported at a duty of three rupees a maund.

1673. Then the foreign salt imported is upon a different footing from the coast salt imported?—Yes. But salt imported from the Persian Gulf, Muscat, and other places, not on account of the Company, pays the same rate of duty, viz. three rupees a maund.

1674. Then the Committee are to understand that the foreign salt may be sold by the private importer after having paid the duty, as well as the coast salt?—Yes. The coast salt, however, is government property; it is dispatched by the officers of government from the coast, and sold on account of government at the public sales in Calcutta.

W. B. Bayley, Esq.

22 March 1832.

1675. When the salt from the Coromandel coast was first imported into Calcutta, was it liked by the natives?—Not so much as it has been recently.

1676. Can you recollect what was the difference of sale price of that salt and the Bengal salt?—I should say that some years ago, when the Bengal salt sold at 350 rupees the 100 maunds, the Coromandel salt sold perhaps at 230 rupees or 240 rupees.

1677. Has any change taken place in the taste of the consumers consuming that salt, and is it more liked now than it formerly was?—Among the upper ranks the salt, I believe, is not much used; but among the lower ranks it is become more extensively consumed than it used to be.

1678. Does it sell at a higher price?—Yes, and finds a readier market.

1679. Has the quantity of that salt increased?—The quantity imported from Madras has greatly increased within the last 10 or 12 years. The annual supply is now limited, by a resolution of government, to six lacs of maunds, and I think the average importation formerly was from two lacs and a half to three lacs and a half, though much more in particular years.

1680. Can you state what is the difference between the cost of the Bengal and the Coromandel salt?—I cannot state the exact price of the Madras salt, but I know that the salt imported from the coast latterly produced as great or a greater profit to the government than that manufactured in some of the salt districts of Bengal.

1681. According to the system in which the affairs of India are now administered, if it should appear to be desirable to substitute for the present Company's monopoly the principle of levying a duty upon the plan of an excise duty, in what way would that object be effected; from what body would the orders emanate; would they go from the Board of Control?—The Board of Control would not probably originate the order. The orders are supposed to emanate from the Court of Directors, sanctioned by the Board.

1682. Would the local government have the power to effect anything of the kind?—The local government have sometimes adopted measures involving very extensive changes without any previous reference to the authorities at home, which have been sometimes confirmed and approved by the home authorities, and at other time rejected.

1683. Have you had occasion to turn your attention to the opium monopoly?—I have no personal or practical knowledge of the details; but such general information as I obtained from the correspondence which came under my view as a member of government.

1684. Do you recollect what has been the amount annnally put into the pockets of government from the sale of opium of late?—I think a net revenue, fluctuating from 700,000 *l.* to 1,000,000 *l.* a year.

1685. Is it upon the increase or decrease?—The sale price has very much diminished, but the quantity of opium brought to market has very much increased of late years.

1686. Do you think the revenue upon that stands upon a secure footing?—Yes, I think it does, unless the Chinese should practically enforce their laws against the admission of opium. I do not think the revenue will fall much below what it is at present. The demand for opium is increasing. Our means of augmenting the supply are very great indeed; we can extend the quantity supplied from the Bengal presidency very largely; we could afford a still greater reduction of price, under the supposition that the demand continues to increase in the same ratio as it has done of late years.

1687. Does the difficulty of smuggling it into China increase with the quantities that are carried in?—I should say, apparently not; we have heard of very little difficulty in its being smuggled of late years. The local authories must of course wink at it.

1688. What change has taken place in the selling price at China; what reduction has been produced?—I can scarcely speak of the sale price in China, except by inference from that of our own sales. I think the average sale price of opium in Calcutta for some years past may be taken at about 1,400 rupees a chest.

1689. What is the highest price you have known it at?—In the year 1821 I think it realized about 4,000 rupees a chest. It averaged about 2,000 rupees a chest for a considerable time before 1820.

W. B. Bayley, Esq.
22 March 1832.

1690. Can opium be grown at a less cost in the provinces of Bengal, than in any other part of India?—It has been so understood.

1691. And of better quality?—And of better quality.

1692. Have you any means of informing the Committee to what extent Bengal has that advantage over the other districts, in the facility of growing it, and in the superiority of quality?—I cannot answer that question specifically; I could only compare the profit on it with that on the Malwa opium; we have the means of comparing the two by the difference of their respective cost and sale. I think the cost of growing Malwa opium is double that of Bengal.

1693. When you say the cost is double, you mean that the sum paid to the cultivator in Malwa, is double what is paid for the same quantity in Bengal?—Yes; in the provinces of Behar and Benares, under the Bengal presidency.

1694. Supposing that the cultivation were conducted under the same circumstances in both countries, do you imagine that the cultivator in Bengal would not require the same price to secure him profit in the undertaking?—I think the Bengal cultivator now gets his fair profit upon the undertaking. The zemindar derives a profit also.

1695. Do you recollect what is the difference of price at which it is now sold by the Company, and purchased by them?—The cost is, I believe, about 300 rupees a chest, and it sells for 1,200, 1,400 or 1,500 rupees a chest.

1696. Have you reason to think that the chest of Malwa opium would cost the cultivator 600?—Yes; that is about the estimated expense, as we have always understood it, from Malwa and Bombay.

1697. With respect to quality, which is considered the best?—The price of the Behar opium has generally maintained a superiority over the Malwa; there was one year, in which there was a failure of the manufacture of Behar opium, from mismanagement on the part of the agency officers, and in that year and one or two subsequent ones, the Malwa opium did, I believe, bring a higher price in the China market.

1698. Is there any other source from which China derives a supply of opium?—Sometimes from the Americans and other foreigners trading to China.

1699. Is that brought down the Persian Gulf?—No; it is brought from the Mediterranean, from Smyrna.

1700. Is that of superior quality to the Asiatic opium?—I imagine that which is supplied to China is not superior. It is at all events not so much prized by the Chinese.

1701. Is that trade on the increase or decrease?—I believe latterly on the decrease; they cannot compete with our opium in the market.

1702. Is the trade in Malwa opium entirely free, or do the governors interfere to take duties upon it?—They take duties unquestionably; they levy very heavy transit duties. The cultivators also pay a higher rent or rate of revenue in proportion to the profit of the opium cultivation.

1703. Do they levy a higher rate of duty upon the poppy grounds, than upon the other grounds?—Much larger than upon the ordinary cultivation. The soil upon which the poppy is grown is called garden soil; rich soil, which is carefully prepared and manured. The rent levied upon opium ground is as high as upon almost any species of cultivation; sugar and tobacco, for instance, or any crop of the most valuable description.

1704. And in addition to that, there are transit duties?—Yes, on all opium from Central India not belonging to government; and further, the cost of insurance must be added to the expense of Malwa opium, for they pay an insurance, to secure its safe transit through the countries they are obliged to traverse. A system has lately been introduced, under which individuals receive a pass or license, paying us a certain amount, and then their opium passes through our territories without interruption.

1705. From what port does it go?—Heretofore from the ports of Diu and Damaun, Portuguese settlements.

1706. Has that change been lately effected by orders from the supreme government?—Yes; in consequenee of its being supposed that our former or monopoly system produced a bad feeling in Central India.

1707. Has there been any opportunity of knowing the effect which it has produced?—It commenced just when I was leaving India. The revenue that the government formerly derived from the Malwa opium would doubtless suffer a

W. B. Bayley, Esq.
22 March 1832.

considerable decrease, but it was assumed, upon fair grounds, that a revenue of 12 or 15 lacs of rupees would still be collected.

1708. In your opinion, would the net revenue diminish much?—Yes, it certainly would, very considerably.

1709. Was the direction that the price of the passes should be fixed at somewhat below the difference of the cost of transit?—Yes.

1710. Will you explain why you conclude that the revenue will suffer so much?—Because the government before had great advantages in procuring opium in Malwa. A large quantity was obtained under engagements with the native States, on terms which were supposed to be injurious to those States.

1711. Were there not considerable quantities of opium, under the former system, which escaped the revenue?—Undoubtedly; but then they were exposed to great hazards by a circuitous and a very long route.

1712. Do you conceive, if this system were to succeed, and that large quantity which has hitherto escaped the revenue were to be hereafter taxed, that there would be a large reduction in the net revenue?—In that case the net loss would be less considerable. It was the object of government that the price of the passes should be considerably under the expense of taking it by the other route.

1713. Would not the transit through Bombay be more secure?—Yes; it would pass through territories under our own protection, and the route is also much the nearest.

1714. Did not a great proportion of it go to the river Indus?—Yes, it went to the Indus, through a part of the Sandy Desert, and by a very circuitous route.

1715. In what vessels is the Malwa opium carried to China?—In vessels under Portuguese colours generally, but I believe the capital employed is British.

1716. What Chinese ports does it go to?—Entirely to Canton.

1717. Have you any knowledge of any American or Portuguese vessels finding their way to the northern ports of China?—I have heard recently of one or more small vessels making a voyage along the coast of China, smuggling as they went along. The attempt was, I believe, partially successful. I do not know under what colours it was done, but very possibly under English colours.

1718. Do you think that the same amount of revenue could be levied upon opium by any change in the mode of collection?—I do not.

1719. Do you think it is absolutely necessary that the Company or governing power, be it what it may, should continue to trade in opium?—The Company can scarcely be said to trade in it.

1720. Does not the Company actually buy the opium to sell again?—It makes advances for the cultivation of the poppy.

1721. In one portion of the progress of opium between the producer and the consumer, are not the Company in India actually the possessors of the opium?—There is no doubt they are.

1722. Is not that distinct from the process of levying a duty?—In that sense they may be considered as traders, but they never export it; they dispose of it to the merchants by public auction, in order to raise a revenue for territorial purposes.

1723. What is the smallest quantity which the Company sell?—I think five chests.

1724. Is the trade confined to few hands?—No; I believe every commercial house in Calcutta is engaged in it; it is a perfectly open traffic.

1725. Will you explain precisely what the system was under which the opium was grown, under the superintendence of the Company's officers in the States of Malwa?—It was obtained chiefly under treaties with the native princes of those States, and by contracts with rich individuals. The government agent, Mr. Swinton, was the principal person employed; he used every means in his power, by his own knowledge of the process of the manufacture in Bengal, to improve the manufacture in Malwa; he visited the different places where the cultivation took place, and by degrees improved the drug very materially.

1726. The agent entered into a contract with the cultivator, making him an advance?—No, not with individual cultivators. A large portion of the drug was furnished by contracts directly with the native princes and chieftains, each of which engaged to supply a certain quantity of opium of a certain quality, at a certain time, and if it was found to be of inferior quality, it was rejected. The agent explained why it was rejected, and what was necessary to bring it to the state of purity or consistence required.

1727. Those States are bound by treaty?—Yes; they further agreed to prevent the cultivation of the poppy beyond a certain extent.

1728. When it was delivered into the hand of the agent, how was it disposed of?—He had it manufactured into cakes of a proper size, and packed and sent off to Bombay. It was sold at Bombay by auction, on account of the government, in the same manner as in Bengal.

1729. Then the agent had the whole of it in his own hands before it went to market?—Yes; it was in his hands, and was generally examined and packed up in chests, under his superintendence and direction.

Lieutenant-Colonel *Barnewall*, called in; and Examined.

Lt.-Col. *Barnewall*.

1730. YOU were employed for some time under the Bombay government, in the land-revenue department?—I was, for 12 years.

1731. What was your precise duty in that department?—I was Assistant to the Collector in Gujerat and in the zillah north of the river Mhye, from the year 1806 to the year 1819.

1732. Will you explain what was the system which prevailed in those countries for the collection of the land revenue?—At the time we got possession of the districts north of the river Myhee, by cession from the Gykwar, the country was in a very disturbed state, and it was thought expedient to follow the system for a limited period, which had existed under the native governments.

1433. In what did that system consist?—In settling the revenues by an agreement with the desoy, or the head hereditary district officer; through his agency the revenue was settled with the potail of the villages, who entered into a bond to pay the revenue of the village, and realize it according to the existing rates of assessment.

1734. Are those officers appointed by the Company?—The desoy is the hereditary district officer in Gujerat; the mujmoodar is the hereditary district record-keeper; these officers perform the same duties for the district, as the potail and tullattie do for the villages.

1735. Was this the system that prevailed under the native governments?—It was.

1736. The desoy is an hereditary officer?—Yes, he is.

1737. How is he paid?—By the produce of rent-free lands in the villages, and also from fees and money payments, when employed by government.

1738. He was an hereditary collector of the revenue?—He was the hereditary head of a district, and performed revenue and police duties, under the control of the native governments.

1739. How did you ascertain what he had to pay to the government?—This was ascertained from the collection of former years. The revenue that each district yielded to the former government is stated in the treaty of cession to us. The desoy, from the accurate information he possessed, was able to ascertain the detailed rents paid by the cultivator to the potail; they were regulated by the mamool, or the pergunnah rates, which were well understood in the district, and by them the revenue was assessed; so long as the collector was not able to procure the accounts in detail of the villages, he was obliged, for the safety of the revenue, to follow this system, and until the country was in an improved state of tranquillity.

1740. After one or two years, what course was adopted?—After two or three years this system was relinquished, and settlements were made with the heads of villages, or the potails.

1741. What description of settlement?—A settlement with the potails of the villages. The potails entered into a bond for the amount of the revenue, realizing it according to the prevailing rates of assessment in their villages.

1742. Did that arrangement vest in the potail any property in the land?—None whatever; he had the usufruct, by inheritance, in the land he occupied, nothing more.

1743. In what way were the ryots protected from any demand being made, by this individual, of a greater sum than was paid to the government?—In case of any attempt of the potail to over-exact, or to depart from assessing according to the village rates, the ryot complained to the collector for redress.

1744. Under the system pursued before the lands were ceded, was it understood that the ryots held on the condition that a fixed payment should be made, or was it understood that they should always pay as much as they could?—The practice, under the Mahratta government, rendered no assessment fixed, nor was the public

demand

Lt.-Col. *Barnewall.*

22 March 1832.

demand limited, although it was restrained by attention to the prevailing rates of assessment existing in the villages. The land is held by three descriptions of landholders; first the permanent occupant, or the hereditary cultivator; second, the permanent tenant; and thirdly, the temporary tenant. The title of the first class, or the permanent occupant, has descended to them from their ancestors, and they either cultivate or let their lands to the other two descriptions of tenants, or they employ labourers in cultivating them.

1745. Were records always kept of the different tenures in those villages?—The records were most imperfect, and not to be depended on. The country had been so much disturbed by disputes between the different branches of the Gykwar family, and the system of farming had so long prevailed, that scarcely any district records were forthcoming, or if they existed, they were concealed and withheld by the local officers.

1746. Has it been the habit of the Company's government to ascertain rights and settle them?—Their object has been to acquire every information, to enable them to do so; and to ascertain and define with accuracy all rights, and afterwards to settle and confirm them.

1747. What progress has been made?—The tenure of the landholder has been ascertained, with the extent and class of the land he occupies; the assessment on it is no longer liable to increase; while remissions, where necessary or called for, are granted.

1748. Of whom do they take the lands?—The lands that have no permanent tenants are usually let out every year on the best terms that are offered, through the managing agent of government in the villages, usually the potail.

1749. Is the rate at which an annual tenant shall be permitted to occupy the land fixed by usage in such a way that if he agrees with the potail, the amount of rent to be paid by him is always known?—The lands that have no permanent tenants are leased to cultivators, and the rents agreed upon are registered in the records of the village, and a writing is at the same time given to the cultivator, specifying the terms or rent he is to pay for them. The mamool, or customary rates of assessment on the land held by the hereditary cultivators, may always be ascertained by a local inquiry, in case of a complaint of over-exaction.

1750. Do those lands that are permanently occupied, and those of the second description that are leased annually, comprehend all the lands of the village?—They include all the arable land in the village in the zillah north of the Myhee. Permanent occupants hold the greater portion of the lands, and but a very small portion are annually leased.

1751. Are there any lands that are let for short leases?—Yes; the permanent occupant often lets his lands to tenants on short leases; but the lands annually leased in the villages are very inferior lands, and seldom taken beyond the year.

1752. Is there much waste land?—Very little waste land that is arable; nearly all the land capable of cultivation in the districts north of the Myhee is occupied or leased annually.

1753. According to your description of the village arrangements for the cultivation of the land, it would appear that you consider the property of the land vested in the village entirely?—The hereditary occupant only claims the usufruct, not the ownership, of the land; the impositions of the Mahomedan governments must have annihilated property, if it ever existed; and the demands of the Mahrattas not being limited, no property can be said to have existed in the lands held by the hereditary cultivators, when we succeeded to those districts, but the usufruct.

1754. From your description of the system, are the occupants, either permanent or annual, under the village corporation as the proprietor of the land?—The village corporation are permanent occupants themselves; for most of them are the descendants of the original potails. They claim no property in the land.

1755. When you use the term permanent occupants, do you mean to imply that they are really persons who have a right to claim the land without the fee-simple in the land, or that they are actually the proprietors of the soil?—No; the fields that the permanent occupant holds he derives from his ancestors; he does not claim a property in them; government is vested with the property in them.

1756, Upon the whole, are they upon the same footing as the ryots throughout the greater part of India may be supposed to stand upon, namely as occupants of the land, who continue in occupation as long as they pay their assessment according to the pergunnah rates?—That is all they either claim or possess.

1757. Are

Lt.-Col. *Barnewall.*
22 March 1832.

1757. Are there any larger landholders in that province ?—Not any large ones in any part of those districts under the direct rule of our government; but there are Cooly and Rajpoot chiefs who hold large possessions, in which they are the proprietors of the land, paying an inconsiderable sum as tribute to our government.

1758. Is there any class that corresponds at all with the zemindars ?—No, the zemindary system does not exist anywhere in the Gujerat as at Bengal. The potail and other hereditary landholders are called zemindars in Gujerat, but are not the proprietors of the land, government being considered to be vested with the property in the soil, and as landlord, entitled to the rent of it, or a share of the produce equal to it.

1759. Under this system has the amount of revenue collected by government increased or decreased ?—The revenue did increase from lands formerly waste, since brought into cultivation; no mamool or established rates of assessment increased, but in many cases the rates were reduced.

1760. In your acquaintance with the country, which you say continued from its first occupation nearly to the present time, has the state of the cultivators improved or otherwise ?—The state of the cultivators, on the last occasion when I visited the districts in 1821, had, I think, improved; but I believe their agricultural produce has since fallen in value, and the profits of the farmer and cultivator reduced proportionably.

1761. To what circumstance do you attribute the fall in value of the agricultural produce ?—To the altered condition of the country, and to the large establishments maintained by the Gykwar government and other States being reduced; this has caused a less demand, while a state of internal peace prevents all extra demand: nearly the whole of the population has become agricultural, and the supply of grain so far exceeds the consumption, that there had been a glut in all the markets for one or two years in the provinces on the western side of India before I left it; the effects of importations of cotton cloths from England had greatly lessened manufactures, and commerce was also languid.

1762. Has the currency remained the same ?—The currency has not been altered.

1763. What has been the currency in those countries ?—The currency is the old sicca rupee, coined by us at the mint of Ahmadabad.

1764. In consequence of the fall in the value of the produce, has an abatement been made in the rents ?—I believe very large abatements had been granted before I left India, to the extent, I understood, of several lacs of rupees.

1765. Did it ever happen that those rents fell into arrear ?—I believe there has been some arrear of late years; but this is a point on which my information does not enable me to speak with any accuracy.

1766. If the potail should have occasion to enforce the payment of rent which has fallen into arrear, what means must he have recourse to ?—He would probably apply to the collector in case of any measure of coercion becoming necessary, or be responsible if he did not.

1767. What would the collector then do ?—The collector would be regulated in his conduct by the circumstances of the defaulter: if the arrear arose out of a revenue balance, he might probably remit the arrear, or he might distrain or imprison the cultivator; but such a course would never be resorted to where a cultivator was not well able to discharge the arrear. Mr. Elphinstone's Minute of 1821, which is in the Revenue Selection, will afford the Committee a most comprehensive review of the tenures and condition of those districts, from the period of their coming under our government till 1821; shortly before this period the districts had become more settled, and measures were then adopted to ascertain with the greatest accuracy the extent of the lands in cultivation, and the assessment realized from every field; and in 1816 a regulation was proposed and passed by government for establishing a strict system of village accounts; this was acted upon in 1817, and in that year I was employed in the district of Nenyad, inspecting all the fields and registering them in the books of each of the villages. I received aid from the inhabitants, when fully aware that the object of government was to confirm their rights, and to protect our own, and that we had no object of revenue. I received very correct information on this occasion, after an inspection in the village records, which contained the name of each field, and also the class and the quantity of land the field contained; and a few years after this registry was made, the surveyors under Captain Cruikshank, measured those lands, and on comparing this measurement with the village records, they were found, with a very trifling

difference,

Lt.-Col. *Barnewall.*
22 March 1832.

difference, to be correct. The rents registered in the accounts were those the several class of landholders had been for years assessed at, but liable to abatement in bad seasons. This formed a record which was examined and revised every subsequent year, and was rendered complete and accurate, and is now acted upon, with great benefit to the people and advantage to government.

1768. Under this system did any such difficulties arise as induced the natives to have recourse to the courts?—There were cases where they had recourse to courts of justice, but in very few revenue cases.

1769. What were the sort of disputes that arose?—About the partitions of property, about family inheritance, or debts; disputes they could not settle among themselves they carried to the courts.

1770. What law prevailed there with respect to inheritance?—The inhabitants being chiefly Hindoos, their law of inheritance prevailed; but among the few Mahomedans, their own laws.

1771. In what way are those inheritances effected?—The Hindoos in general hold the family property in common, dividing the annual income or produce in proportion to each share of the claimants upon it: in some cases they separate, but this is not very common among the agricultural classes; but when a separation does take place, the general estate is valued, and the proportion of it fixed by an arbitration is put in possession of the party separating himself from the other sharers.

1772. Is that system still in progress?—The system I have described is that I believe now acted upon.

1773. Does it tend to occasional subdivision of the land?—Yes, a very considerable one.

1774. Has the effect of that been to impoverish the country?—This effect is not very apparent in the villages in Gujerat; but in the petty states of Rattiawar, where the state of property and power is very different, but where the same law of inheritance prevails, the subdivisions of property there lead to great poverty and discord; in that country power subdivides with the property, and it is often common to find as many independent authorities as separate estates: from a few principalities originally, or zemindaries, there is now nearly 200 large and small states in Rattiawar who pay a tribute to us, and we are bound to maintain tranquillity between them.

1775. Those persons subdivide not only the land, but monarchical power?—The usage with them is, that the chief of a large possession provides for his younger brothers by the alienation of three or four villages, which are assigned to him from the family patrimony, and this provision he has a claim to by the rules of his tribe. When he succeeds to and occupies these villages, he assumes all power, and is quite independent in their internal government; and when this estate divides by succession among his descendants, the power and property subdivide likewise.

1776. This sort of gavelkind empire depends upon the number of children a rajah may have?—In case of many male descendants the largest possessions (where this custom prevails) soon divide and subdivide into many petty independent possessions; but from the more dissipated habits of the chiefs, they seldom of late years have more than one male heir, and very often none.

1777. Do they leave one descendant?—They do generally, otherwise they adopt an heir.

1778. In fact, it is not the same family?—They adopt usually from some branch of the family, but not always so among the Jahrejah tribe; this latter are distinguished by the practice, so revolting to humanity, of destroying their female offspring, a practice we have not been able to overcome, from the difficulties in procuring any proof of the commission of the offence sufficient to justify the enforcement of the penalties they are under by their engagements to relinquish it.

1779. Why do they destroy their daughters?—It is pride and avarice that stimulate them to commit this barbarous crime; whenever they preserve daughters they only marry them to persons of the highest rank, and from this circumstance, the expense would distress them and beggar their means; these are the causes to which this horrible practice is supposed to owe its origin.

1780. You have given the Committee information with regard to districts that you were immediately connected with; what system of revenue collection prevails over the greater part of Bombay, that is immediately under the rule of the Company?—The system I believe generally is the ryotwar system, but a ryotwar system

Lt.-Col. *Barnewall.*
22 March 1832.

where you engage with the potail, after you settle the demand of government upon each of the ryots or landholders; the potail only engages with government to realize the assessments settled previously by the collector with the ryot.

1781. Is that system prevalent over the whole of that presidency?—I cannot speak from official knowledge of this fact, but I believe it is generally the system that is now established; the collector first settles the demands against each class of the landlords, according to the season, and the potail undertakes the collection of the revenue determined upon; this appears to secure the benefits of a ryotwarry settlement as fully as if we collected more directly from the landholder or ryot.

1782. Is each field separately specified?—Yes, each field in Gujerat; the districts have not been subjected to a new assessment; we have adhered to the mamool, or to the old rates of assessment, reducing them where they required to be abated; in no case were the mamool rates increased, unless in a case where, through connivance and fraud, they were improperly reduced from the customary standard from interested motives.

1783. Do you conceive that the difference you point out between the system in those provinces and the ryotwarry system as it existed in the Madras territories, namely, that of constituting the potail the collector of the assessment, leads to the more easy realization of revenue, or do you think it would be better for the revenue if it were collected immediately from the ryot?—I do not think there is much difference whether the revenue be realized through the potail, or direct from the cultivator, if the rights of individuals are well settled and defined, and the sum to be demanded from each landholder is registered in the village accounts; the potail, if properly controlled, cannot increase the fixed demand upon the ryot; this is the ryotwarry system, but with the potail in his natural station.

1784. Entrusting the collection to the potail, is it likely to render the collection more easy than if it was collected under the Madras system by native agents?—I think the collection through the potail, as a ministerial officer of the collector, and as the natural channel, to be the preferable system, when the rights and demands on the individual ryot are well defined and settled. I believe Sir Thomas Munro's object was to limit and define the demand, by an individual settlement with every ryot or landholder; after this object has been effected, and correct village accounts obtained, that form a register of the rights of government and individuals, I consider the potail's agency in realizing the revenues to be preferable to any other servant of government, as it is calculated to preserve him in his proper station, and is in conformity with the ancient usages of the country.

1785. Will you be so good as to explain in what manner the potail is paid for the collection of the revenue?—By fees and lands in some cases, and in some provinces by a per-centage; there are different rules prevail in each, but I think in Goojeraut the potails have lost much of their profits since the introduction of our government.

1786. Under this system, has a very considerable increase of the population of the country taken place?—I believe a very considerable one.

1787. In the Bombay presidency has much waste land been brought under cultivation of late years?—A great deal of waste land has been brought into cultivation in all the districts.

1788. Does much remain uncultivated still, which is capable of any profitable cultivation?—Very little waste land that is fit for cultivation remains unoccupied in the eastern zillah, north of the Mhye.

1789. Does cultivation extend much in the Deccan?—I cannot speak positively to this point; I believe a great quantity of waste land has come into cultivation in the Deccan since the war of 1817.

1790. Is the tract of Malwa occupied by us?—Malwa is not subject to our direct rule, the chiefs within it are under our protection.

1791. Has not the improvement in that country, which is described by Sir John Malcolm as begun in so able a manner, continued to this time?—I believe it has.

1792. In effecting the detailed survey, which you have described, in those provinces of Gujerat in which you were employed, to what extent did you make use of native agency?—I made use of none but the collector's establishment and the village establishment.

1793. Did you find them quite competent to perform the duties?—It was a survey inspection of the lands, not a measurement. Every field was inspected and was registered; its name, its position, and its rent and the quantity of land ascertained, from the evidence of the potail and the occupying cultivators. The same

Lt.-Col. *Barnewall.*

22 March 1832.

fields were measured by Captain Cruikshank, who afterwards surveyed all the lands in the district, and the result of the actual survey showed a difference of little consequence with the accounts on record.

1794. Suppose that instead of making your settlement upon the village records as you found them, there had been reason to suspect the accuracy of those records, and you had proceeded to actual survey, would you have been able to find materials from the officers of that district to enable you to make an effectual survey?—I think so; but it would have been necessary to teach people to survey.

1795. Did you afterwards correct your assessments?—We did, by revising them. That was easily effected after we had obtained this information. If we found in any case that the potail had lessened the assessment upon himself, and increased it upon the inferior ryot, we remedied this common occurrence, and relieved the ryot.

1796. Suppose it were the policy of the government, where the village accounts could not be depended upon, to put the rents upon a different system; in what manner do you imagine it would be practicable to proceed?—I should adopt the plan of a survey assessment, otherwise a register of the land. Every field has a name and limits, and it only requires to register those limits, with the name of the cultivator who occupies the land, and the rent he pays for it, to form the village accounts.

1797. Supposing that you had no data to apprise you of the actual extent of those lands, and the produce that might be derived from them, how would you proceed to distribute an assessment of that description upon the land?—Local inquiry would give data to ascertain from the cultivator the situation of his land, the rent he paid for it, that paid for similar land in the neighbouring villages; and with this information, and the aid of other local information, the land would be assessed.

1798. Supposing he gave you an amount which was far below the fair amount of the land, what would you do in such a case?—For a time I might be deceived; but by information afterwards obtained, and by revisions, you would soon get accurate data to assess upon.

1799. May he not deceive you in two ways; by telling you that the amount of rent on the land was very much below what it should bear, or that the land comprised within his limits was smaller than it really was?—He might do so; and without a measurement you can never ascertain the exact quantity of the land, but can do so very nearly by inspecting it, knowing the extent of land, the situation of it, and the fertility of it. The rent could be ascertained by local investigation, or a near approximation to what should be levied upon it.

1800. When you spoke of a survey, did you mean a valuation?—There was no new valuation. The register contained the extent and class of every field, and the rent it paid.

1801. You spoke of a subsequent survey, which was found to correspond with this; was that merely a measurement of the land, or a measurement and valuation also?—A measurement only.

1802. If you had found the measurement to differ, how would you have adjusted that with the new measurement?—I should have entered in the village accounts the correct measurement, noticing it was from actual survey.

1803. Under any circumstances you would say, if it was the object of the authorities to obtain a detailed survey, the easiest mode would be to obtain the village accounts?—They would be of much use to those entering on the survey, and an essential record before a survey is completed, to protect the ryot from over-exactions.

1804. Are you sufficiently acquainted with the system pursued by Sir Thomas Munro, to inform the Committee how far he made use of the village accounts, and of the local information which he could obtain?—No, I am not; but I believe, from what Sir Thomas Munro states, that the village accounts could not be relied upon, and that his settlements with the people were made from the information they gave him, corrected by his own inquiries, and his information from the surveyors.

1805. There has never been any actual valuation of the land, but the rents have been received?—The rents that are registered are the actual assessments that we found existing when these districts were ceded to us, in some instances reduced.

1806. Has there been any investigation made to ascertain how far those rents were fair, according to the value of the land?—The state and condition of the landholder in these districts were so prosperous under the assessments they paid, that government thought it expedient that no new assessment of the land should be entered upon.

1807. Have

Lt.-Col. *Barnewall*, 22 March 1832.

1807. Have you reason to think that they are fairly assessed?—I had reason to think so when I was employed in those districts 13 years ago.

1808. The result of any test of the fairness of the assessment must be entirely in favour of the cultivator, because it would give you no criterion at all as to the deficiency of the assessment, although it might tell you if it was too great?—Judging from the prosperity and condition of the landholders up to the year 1821, when I last saw the districts north of the Mhye, their ryots appeared in a better state that any of the same classes I have observed in any other parts of India; but I still think these assessments require to be reduced when the necessities of government will admit of it.

1809. Is it a flat country?—The Gujerat is a flat country, and very rich and fruitful; the fields are inclosed in the eastern districts, and the prosperity of the ryot within them is marked by his dress, the comfort of his dwelling, and the high cultivation of his fields.

1810. Have there not of late been several attempts made for the introduction of the cultivation of cotton into Gujerat?—Yes, there have; there is a farm established by the Company now at the town of Baroch, and every pains is taken to improve the cottons, and show, by experiments, the benefits arising from attending to the improved cultivation of it, and from greater care in the gathering of and cleaning the cotton.

1811. Are you practically acquainted with the success of those improvements?—No, I am not.

Lunæ, 9° *die Aprilis*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

Henry St. George Tucker, Esq. called in; and further Examined.

H. St. Geo. Tucker, Esq. 9 April 1832.

1812. IT is the wish of the Committee to draw your attention to the state of the land revenue; can you call to mind what was the precise situation and duty of the zemindars previously to the permanent settlement?—The zemindar has been called by some authorities an officer of revenue. My own opinion is, that he enjoyed a beneficial interest in the land. I do not attach always great importance to *names*; but when I find the import of names corroborated by the actual state of things, the coincidence certainly gives authority even to the name itself. The zemindar, or *landholder*, was in possession of the land; he was allowed to enjoy, even when dispossessed, certain advantages from the land; he received, even when deprived of the actual administration of the land, what is termed nankar (subsistence), or malikànà (the proprietary proportion). We found the zemindars in Bengal in this situation; and when the question arose, in 1789, with whom the settlement should be formed, Lord Cornwallis, after a great deal of discussion, determined in favour of the proprietary right existing in the zemindars.

1813. Was the zemindar an hereditary officer?—He was the hereditary administrator, I should say, of the revenue, with a beneficial interest in the land.

1814. Did the eldest son succeed the father?—In general, I believe he did; for although the Hindoo law admits of a subdivision of property, the Mahomedan government found it more convenient to recognise a single individual in the management of the land, the family being usually subsisted from the nankar or malikànà of the zemindar, or from some particular lands, called generally "neez," a term which means "your own," or "peculium."

1815. Can you state, previously to the permanent settlement, what was the remuneration of the zemindar; was it partly by an allotment of land of the nature of glebe, called neez, and partly by a portion of the rent he collected?—When the zemindar was in actual possession, he was required to account for the revenue (the "malguzary sircar," as we term it). I believe, according to the usage of the country, the rent or produce was divided into different portions. The government, as I find in the Institutes of Acbur, was accustomed to reserve about one-third, as its dues or land-tax. The remaining portion was divided between the actual

H. St. Geo. Tucker, Esq.

9 April 1832.

cultivators and the zemindar; the various officers employed under him in the administration of the land (canoongos, putwarries, mirdahs, pasbans, &c.) receiving a small "russoom," or customary fees. In the same work (the Ayeen Akbery) it is observed, if I recollect, that the rulers of Hindostan in former times reserved only one-sixth of the produce, but that the husbandman was subject to other taxes (kheròje).

1816. Did the zemindar take a fixed proportion?—I do not believe that there was a fixed proportion assigned him.

1817. Have you ever heard he took a tenth?—We recognised a tenth, as the most usual proportion.

1818. In addition to that customary tenth, did he also have the enjoyment of his "neez?"—He very frequently held family or "neez" lands.

1819. Can you say whether, at the death of the zemindar, the "neez" was divided among all his children, or whether he who performed the duties of the zemindar enjoyed the usufruct?—According to Hindoo usage, the heir or head of the family, where there is an undivided property, usually provides for the maintenance of the whole family. I speak not merely with regard to land, but property generally. A Hindoo family very often retains for a very considerable period a joint undivided estate.

1820. Then the Committee are to understand that those glebes that you call "neez" constituted an undivided property in the possession of the zemindar for the time being?—Generally, I believe they were. The zemindar provided for the subsistence of other members of the family.

1821. In one of your answers, you stated you conceived that the zemindar was in reality in possession of the land in the zemindary; can you describe what was the difference between his possession in the land in the zemindary generally, and that peculiar possession which you describe him to have had in the part called "neez?"—The zemindar held and administered the land generally; his own peculium, or "neez," he managed, I believe, more immediately through the agency of his family, servants, and dependants.

1822. Was his neez actually cultivated by his own family?—I do not say always by his own family; but rather by his family, his dependants and servants.

1823. In one case, are the Committee to understand he was occupier and cultivator, and that in the other case he was collector of the dues from other ryots who occupied the remainder of the zemindary?—The remainder of the zemindary was of course cultivated by the ryots or peasantry of the country; and I would observe that ryot is a generic term, signifying cultivator or husbandman. There are different descriptions of ryots.

1824. In the case of malversation, was the zemindar liable to bodily punishment?—I am sorry to believe that he was liable, even under our own administration, previously to the permanent settlement, both to confinement, and I fear, in some instances, even to bodily punishment.

1825. Was it the practice also occasionally to suspend them from their duties, and appoint other agents?—I believe that this sometimes happened; but that the government still considered the zemindar to have a beneficial interest in the land, and was accustomed to provide him with a subsistence while he might happen to be dispossessed of it.

1826. Was it usual to appoint one of his own family to perform his duties, in the case of personal suspension?—I fancy it was very much at the discretion of the principal administrative authorities in the particular province.

1827. Can you say whether the personal property, and whether the land which you call "neez," held by the zemindar, could be confiscated in the case of his being removed?—I should suppose that a despotic government can confiscate without much regard to the rights of property; and I would not undertake to say what may have been the practice generally, either of the Mahomedan governments or our own, previously to the establishment of a regular system of law in our territory.

1828. The question pointed to what was the practice that prevailed under the Mogul rule, or our own, previous to the permanent settlement?—The Mogul government, it is notorious, was a very arbitrary government; but still the Mogul government respected rights and usages.

1829. Did not the system of farming the land revenue at one time prevail under the Mogul government?—I believe that it did; or rather I should say, that the Mogul government, as well as our own, were much in the habit of employing aumils

H. St. Geo. Tucker, Esq.

9 April 1832.

aumils or managers, whenever they found that the agency of the zemindars did not answer their purposes.

1830. In that case, when the zemindar was superseded, but not for any particular fault, was not it usual to make him an allowance of a tenth over the malikànà?—I will not undertake to say that this allowance was always made, because the necessities of the Mogul government, and the necessities of our own government even, prior to the permanent settlement, may have sometimes abridged the tenth. They, the zemindars, may not have received a full tenth, nor the full malikànà, or nankar, which by usage they were entitled to receive.

1831. Still, however, there was an allowance made to the zemindar upon being superseded from his duty?—Generally speaking, the zemindar was considered to have an interest in the land, and to be entitled to receive subsistence from the land.

1832. You describe the zemindar to have been entitled both to nankar and malikànà; it has been elsewhere stated that the latter allowance is only derived in the event of the zemindar being deprived of his office, and that nankar, on the other hand, is understood to be strictly an official tenure; is that so?—My understanding is, that both nankar and malikànà are different terms for what may be considered the same thing; that is, the subsistence allowed to the zemindars when deprived of the possession of their lands.

1833. Under the system that prevailed before the permanent settlement, was not the zemindar also a magistrate, and superintendent of the police?—The large zemindars were very generally employed as police officers, and were held responsible for the police of the country; we exonerated them from that charge on the formation of the permanent settlement.

1834. As the position of the zemindar and his duties must necessarily have given him an intimate knowledge of all the individual cultivators in the country, was not he from his position and natural means eminently well qualified to discharge the duty of superintendent of police and magistrate?—My own opinion is, that some of the zemindars might have been employed with great advantage in superintending the duties of the police; but it was apprehended at that time that those powers might be exercised oppressively towards the people. The zemindars, from their connection with the inferior officers of the villages (the paiks, pashans and others), had great means of procuring information, and had great influence in the country. Those circumstances would seem to have given them great facilities as officers of police; but I believe that our government was afraid of strengthening their hands, and of giving them a power over the peasantry of the country, which might have been abused.

1835. Were you personally acquainted with the state of the Bengal provinces before the permanent settlement, as well as afterwards?—I resided for about twelve months in the district (Gya, in South Behar,) where the permanent settlement was first commenced. I was then (in 1787) not in the service; I was, indeed, a mere boy. In 1788 and 1789 I resided chiefly in the district of Rajashahy, and for a short time in Dacca.

1836. Did you continue in the British provinces uninterruptedly down to 1811?—Yes, I did; I returned to India in 1812, and left the country finally in 1815.

1837. To a resident in the country, is the apparent condition of the ryots very different now to what it was before the permanent settlement?—The visible condition of the ryots may not be very different, because their habits, and clothing, and food, and houses, are all very simple; but my belief is, that the ryot is in a better condition now than he was formerly; that he obtains more food, is enabled to pay his rent more easily, expends more probably at marriages and other festivals, and is absolutely free from personal oppression.

1838. Still keeping your attention to the position of the zemindar, the Committee wish to ask you, whether the permanent settlement did not vest the nominal property in the land in the zemindar himself?—The permanent settlement, and the measures connected with it, had three great and important objects: the first was, to fix in perpetuity the demand of the government upon the land; the second, to recognise the proprietary right in the possessors of the land; and the third, to establish regulations for the purpose of maintaining their rights and all existing rights, and of subjecting the government itself and its officers to the dominion of law.

1839. Is it your opinion that the permanent settlement has effected those objects?—In a very great degree.

1840. Has it vested the proprietary right in the persons who must be considered the original possessors of the land?—My opinion is, that in investing the proprietary

H. St. Geo. Tucker, Esq.

9 April 1832.

prietary right, or rather, in recognising the proprietary right as vesting in the zemindars, who were the actual incumbents, the permanent settlement made the safest election which the government could resort to at the time; but in making that recognition, the permanent settlement allowed all other parties who might be supposed to have or to claim rights, to bring those rights before the regular courts of justice: so far the permanent settlement did not involve the final adjudication of the rights of parties.

1841. Do you not consider that the permanent settlement conferred new rights upon the zemindars?—The permanent settlement conferred very great benefits upon the zemindars, no doubt; and the permanent settlement may be said to have created a valuable property which did not before exist except in name; that is, the permanent settlement gave *value* to that which was before only a nominal property.

1842. Did it not give to the zemindar the means of acquiring a much larger share of the produce of the land than he could have obtained before?—The zemindar, most assuredly, has obtained much larger rents now than he could ever have done, perhaps, under the former system; he has also had very great advantages from bringing into cultivation waste lands, which have formed a new source of rent to him.

1843. At the time when the permanent settlement took place, did the zemindar give up altogether his judicial and financial authorities?—The zemindar was deprived of all judicial authority under the permanent settlement and the regulations of 1793.

1844. Was not he at the same time exempted from all liability to personal or bodily punishment in the case of his payments going into arrear?—That was one of the great benefits of the permanent settlement, namely, that the zemindar was absolutely exonerated from everything like corporal punishment or bodily infliction.

1845. In the case of the rent running in arrear, and his being unable to collect it from the ryots, was not he liable to be deprived of his newly-acquired estates?—His lands were made liable to public sale for any arrears of revenue, and this was the species of coercion which the government reserved to itself as the means of realizing the land revenue.

1846. Is there no imprisonment in default of payment?—In the event of the estate selling for a less sum than the arrear, he, like every other debtor, was liable to be confined; but this is a power which I believe the government seldom, if ever, availed themselves of.

1847. Suppose the case of rent being in arrear more than a month, were not the collectors required to put the estate up for sale?—When the kist, or instalment, became due, the usual process was to advertise the lands for sale, giving a certain notice, the zemindar having been previously called upon to pay the government demand.

1848. According to the manners, habits and customs of the country, which do you think that an ordinary zemindar would have preferred; losing his estate by the process of sale, or being subject to corporal punishment or imprisonment?—I really cannot undertake to answer for the zemindars generally or particularly; but I should think that it is in human nature that men should abhor and avoid corporal punishment.

1849. Is it not equally in human nature that men should wish to avoid having their estates sold; the question went to which they would dislike the most?—The sale of his estate must, no doubt, be considered by the zemindar a very great evil; but which evil, in his estimation, would preponderate, I am not prepared to say. A Rajpoot would, I imagine, sacrifice both land and life rather than submit to disgrace.

1850. In the case of the non-payment of rent due by the ryot to the zemindar, had he, by the regulations under the permanent settlement, the power of proceeding in as summary a manner against the ryot as the government could proceed against him?—The zemindars had the power of levying distress, but from the poverty of the ryots and other circumstances, they could not always realize their rents as rapidly as they were called upon to make good the public revenue; it had indeed been found by experience, during several years after the formation of the permanent settlement, that the zemindars had not power sufficient to realize their rents in due time.

1851. Will you describe to the Committee the power of distress which the zemindar obtained under the settlement of 1793?—He was obliged to give previous notice

H. St. Geo. Tucker, Esq.

9 April 1832.

notice of distress; and in cases of contested demands, I believe the ryot, or under-tenant, could remove the question relating to the demand for rent into a court of justice.

1852. Practically then, in every case, was not he compelled to bring an action against the defaulter in a public court, and lay out of his money until a decision was given?—I believe not: he had the power of levying distress, but not in so summary a manner as he was afterwards empowered to do under Regulation VII. of 1779. Without referring to the regulations of 1793, I could not undertake to detail the particular process by which the rent of the zemindar was enforced from the ryot; but we found generally by experience, that in cases of combination among the ryots, the hands of the zemindar were not sufficiently strong to enable him to realize his rents as expeditiously as he was called upon to make good his revenue.

1853. Did not the courts to which the ryot resorted become very rapidly choked up with business?—The courts of justice, immediately after the institution fee was taken off (in 1793, I think), were extremely burthened with suits.

1854. Is it within your knowledge, that as early as the year 1795, in the district of Burdwan alone, 30,000 suits were depending in the courts?—I have no precise knowledge of the particular fact of 30,000 suits being instituted in Burdwan, but I do know that a very great number of suits were instituted in that district, and in the district in which I myself held a judicial situation in 1793 and 1794, the district of Rajashahy.

1855. Was the increase of suits in those courts very rapid immediately upon the settlement of 1793?—Prior to 1793, I would say, there was scarcely a regular tribunal for the administration of civil justice in the country. In 1793, regular courts of justice were established by Lord Cornwallis throughout the country; and very speedily after their establishment there was an extraordinary influx of suits; but this was considered to have arisen, in a great degree, from the removal of that check which had previously existed; I mean the "institution fee," or tax upon judicial proceedings. This tax was, I think, taken off in 1793. We had courts of justice prior to 1793, but the collectors were the judges, and everything gave way or was subordinate to the duty of collecting the revenue.

1856. Previously to the establishment of the system of 1793, was any attempt made to ascertain and record the rights of the hereditary cultivators usually known by the name of Khode-kàsht and Kudeemy ryots, and thereby to secure to the judicial authorities means of deciding questions affecting this numerous class of persons?—The regulations of 1793 recognised the zemindars, talookdars and others as the proprietors of the land. There were under-tenants of various descriptions who held land under the zemindars; one class of these, bearing the designation usually of "khode-kàsht" ryots, were cultivators domiciled in the village, and generally favoured by the zemindars as a fixed and useful peasantry. There were other descriptions of ryots or cultivators, called paye-kàsht (payeen-kàsht), who were not domiciled in the village, and who cultivated from time to time, as they found employment under the zemindars. There were also ryots who may be considered as mere labouring peasants; there were under-tenants, under the designation of "dependent talookdars;" and there were other descriptions of persons holding a more permanent interest in the land, or rather a right to pay a fixed rate of assessment, designated "mocurreydars;" and "istimzardars;" and in all cases where it should appear that the latter description of persons had held their lands at a fixed assessment for the period of 12 years, which constituted, in various instances, with us a sort of prescription, the right of those persons to continue to pay at the same rate is clearly recognized and established by the regulations of 1793. There is a provision also in Regulation VIII. of 1793, section 60, clauses one and two, in favour of the under-tenants and khode-kàsht ryots; the object of that section being, I believe, to continue to the khode-kàsht ryots, who might have obtained, under pottahs or usage, a right to pay particular rates, a continuance of those rates, unless it should appear that their pottahs or leases were collusively obtained. With respect to the more general question, whether any measures had been taken to inquire into the rights of the different parties connected with the land, I should say that those questions were most elaborately considered and discussed by the government of India, and under them, by their officers; and that the result of this consideration was a recognition of the rights of the zemindars as landholders, a reservation being made at the same time in favour of all other existing rights.

1857. The

1857. The Committee understand you to have stated by that answer, that according to the theory of the settlement of 1793, all the rights belonging to the persons you have named, according to the peculiar form of tenure of property in Bengal, were reserved to those persons; will you be so good as to inform the Committee whether any means were resorted to for the purpose of defining and ascertaining in detail, in the different districts in which the permanent settlement was put in operation, the rights and properties of the different individuals described as hereditary cultivators; were there such previous examinations and records of their rights as enable the government now to maintain and secure to the persons the rights that were in them at the time the settlement was put in force?—If it be intended to ask whether there was a general classification of rights, either under the permanent settlement, or by the regulations of 1793, I should say that no such classification was attempted; for my belief is, that the peasantry were upon a different footing in different provinces, and that it would have been extremely difficult to have ascertained precisely the rights of all parties, under usage or otherwise. With respect to "Bengal Proper," we have a timid and feeble peasantry; and I should very much doubt whether this peasantry ever obtained what may be called *rights* of *property* in the land. When we ascend to the Western Provinces, beginning with Behar and Benares, we find a different race of men, a bolder and more sturdy peasantry, men who may have acquired some rights in the land; in point of fact, the mâlic mocuddams and village zemindars of Behar, Benares and the Western Provinces, have, I believe, rights; and in regard to Benares, I should say that those rights are recognised by the regulations of 1795. The zemindar of Benares for some time opposed the recognition of the rights of the village zemindars in that province, when the permanent settlement was first undertaken by the late Mr. Duncan; but he, the rajah, afterwards waved his objection, and the settlement was finally made, with his concurrence, with the village zemindars. In the Ceded and Conquered Provinces, where I was employed for a short period, and where I was deputed in 1807 for the purpose of forming a permanent settlement, one of my great difficulties arose from the uncertainty which appeared to me to exist with respect to landed tenures in that country. The superior landholder is there designated "talookdar;" and there were at the same time under him village zemindars, who appeared to me to have certain rights in the land, although the revenue was paid generally through the "talookdar," or principal landholder.

1858. In the provinces that were first made subject to the settlement of 1793, had the original constitution of society, which appears to have prevailed pretty much over the East, been much disturbed by the Mogul conquest; were the village rights in existence there in their perfection, or had the property been much disturbed by the events that had taken place?—I cannot undertake to say precisely how far the Hindoo institutions were in force in particular provinces after the Mogul conquest. I believe that there existed under the Hindoo government, various institutions, which have been called elsewhere "corporations;" and it appears to me that the Mogul government, though extremely arbitrary and rapacious, was disposed to maintain the institutions which it found established; and in general it employed the agency of Hindoos in the collection of the revenue, and in all financial concerns.

1859. In a previous answer, you have alluded to the change that had taken place in the year 1799; at that period, was a summary power granted to the zemindar of distraining upon the ryots, in case of their rent running in arrear?—A very summary power was granted to the zemindar to enable him to levy distress, under Regulation VII. of 1799. This regulation originated in the circumstance of a combination having taken place among the inferior tenants ("jotedars") and ryots, chiefly in the district of Jessore, where the zemindars were set at defiance, and where it was found by the government, that under the then existing regulations, they could not collect their rents in time to admit of their paying the public revenue.

1860. Previously to this regulation being enforced, had not a very considerable number of ancient zemindars been dispossessed, by the sales that had been resorted to, in consequence of the non-payment of the rent or land-tax?—Some of the zemindars had been dispossessed by the sale of their lands, under the operation of public sales.

1861. By some, do you mean a small proportion?—I could not undertake to give the proportion. The larger zemindaries were those of Burdwan, Nuddeah and Rajashahy. The whole of the Rajashahy estate had I believe been brought to sale prior to 1799, and a portion of the Nuddeah zemindary; but the Burdwan zemindary, the largest in the country, exists to the present day.

1862. Can

H. St. Geo. Tucker, Esq.

9 April 1832.

1862. Can you form any idea, with respect to the whole territory, what portion had been transferred; was it a half, or one-third, or what?—I could not undertake to determine the proportion: my belief is, that in many instances where sales took place, the estates were purchased in Biname, as we call it, either by the proprietor himself, or by some of his family or dependants, so that the actual transfer of property was not so great probably as the account sales would seem to indicate.

1863. You have no doubt it had taken place to a considerable extent?—Certainly a very considerable number of estates were brought to sale; into what hands they passed we cannot exactly say.

1864. What class of persons became the purchasers of those lands?—The native capitalists. The merchants and bankers of Calcutta have purchased estates in very many instances.

1865. Have banyans, money-lenders, menial servants of Europeans, and the under officers of courts, become purchasers to any extent of the zemindaries, or have they upon sales fallen into more respectable and better hands?—I should say generally the native capitalists in Calcutta were the chief purchasers; but instances have no doubt occurred, where the native officers, and the vakeels of the courts of justice, have become purchasers of land.

1866. What was the effect of vesting a new and summary power of recovering rents in the hands of those new zemindars?—They were enabled to collect their rents more regularly, and I am not prepared to say that it did not give them the power to commit abuse; we went perhaps rather to the other extreme, in our wish to strengthen the hands of the zemindar.

1867. Practically, was not a great change in the state of society in India produced by the new power vested in the hands of the zemindars?—Practically, I do not know that any great change took place in the condition of the people.

1868. Do you think that any oppression was exercised by means of this new power?—I think it very possible that those new powers may have been abused, as all power is liable to be.

1869. Did it come to your own knowledge, or do you believe from what you know of India, that such powers have been abused?—I could not undertake to detail any instances where such abuses may have taken place. I can only state generally, that I think it not only possible but probable that the zemindars may have exercised their new power, in particular instances, in an oppressive manner.

1870. Has not a species of theft and robbery, called "decoity," prevailed latterly in the lower provinces of Bengal?—"Decoity" has prevailed in Bengal more or less, I believe, at every period of our government. The degree has depended very much upon the activity and vigilance, the intelligence and energy of our officers.

1871. Did the regulations of 1799 manifestly tend to increase that crime?—I think not.

1872. When a sale of land took place in order to enforce the payment of the revenue, did the new purchaser consider he was bound to respect the rights of the hereditary village ryots?—The new purchaser, by means of his purchase, acquired no rights beyond those of the former incumbent, with this exception, that certain leases (farming leases) were cancelled by the operation of the sale. This provision was made in order to prevent the alienation of the public revenue by means of fraudulent and collusive leases in contemplation of the sale of the land.

1873. Do you know whether the decisions of the courts have been consonant with the opinion you have expressed?—I have heard that the courts have maintained different opinions. I can only state what my own construction of the regulations is.

1874. Practically, however, if the courts decide and maintain opinions different from yours, must not those who had rights on the estates sold, have lost their rights?—I should say, if any individual has lost his rights, it must have arisen from the misapprehension and misapplication of the law, because my belief is that the law intended to uphold all rights.

1875. Has the permanent settlement been established in the Ceded and Conquered Provinces?—I am sorry to say that it has not.

1876. What has taken place upon that subject?—In 1803 the government of India proclaimed to the landholders in the Ceded Provinces, that the settlement, which was concluded for 10 years (in three different divisions of three and four years), should be made permanent, in the event of the lands being brought into a sufficiently advanced state of cultivation, and in the event of the landholders having fulfilled, during the period of their decennial lease, their engagements with the

H. St. Geo. Tucker, Esq.

9 April 1832.

the government. A similar assurance was given to the landholders of the Conquered Provinces in 1805. The Court of Directors recognised the promise made by the government of Bengal to the landholders in the *Ceded* Provinces; but no decision was passed on the reference made with relation to the Conquered Provinces. In point of fact, different opinions began to prevail in this country with respect to the expediency of declaring the settlement of those provinces permanent; and latterly, that is from the year 1814, the Court of Directors have discouraged all such settlements.

1877. Can you state to the Committee what is the nature of the change that has taken place in the opinions entertained upon this subject?—The ostensible reason has always been that we were not sufficiently acquainted with the rights of parties, with the nature of the tenures, and the state of the country, to enable us to do justice to the people; but I cannot divest myself altogether of the idea that we were unwilling to relinquish the chance of increasing our revenue. A very large increase did actually take place after the expiration of the decennial leases; but we seem now to have arrived at our maximum, for in several instances the revenue has, I believe, declined. My simple opinion is that there was a violation of faith with regard to the "*Ceded* Provinces," where the settlement ought to have been declared permanent in any and every case where the two conditions had been fulfilled.

1878. In the case of the permanent settlement being established in the Ceded and Conquered Provinces, would you establish it under precisely the same rules and regulations that have taken place in the Lower Provinces?—I would not say *precisely*. From the impressions I have received, I should be disposed (although it is a large and a nice question, and perhaps I may be considered as giving opinions out of place), but I should have been disposed to have formed a settlement with the village zemindars, employing the agency of the talookdars or principal landholders, as administrators of the revenue, with a beneficial interest in the land.

1879. Would you have vested the property in the land in the zemindars?—I should have recognised a beneficial interest in the village zemindars, and also in the superior landholders; and I should have given both, as far as possible, a permanent tenure. I am, however, I fear, travelling out of the record in hazarding opinions upon a very great question. With respect to the ryot, I may add, that although I consider it not only highly desirable, but necessary, to recognise and uphold *all* rights which may have been acquired under prescriptive usage or otherwise, I cannot consider the right to cultivate and to occupy as any substantial right whatever. I should call it the *obligation*, rather than the *right* to cultivate; and this very obligation may be so onerous as to destroy the value of what is called the "right of occupancy." I consider the term *right* to be altogether misapplied to mere occupancy under an obligation to cultivate upon uncertain terms.

1880. Can you inform the Committee whether upon estates called jaghires, there existed a class of officers called zemindars?—Jaghires were land tenures given to particular public officers and other favoured individuals, for their lives; but I consider them generally to convey the right of the government to its proportion of the produce of the soil. In some instances, where jaghires were granted, a small peishcush, as an acknowledgment of sovereignty, was reserved by the government; but I do not consider the grant of a jaghire as annihilating the rights of landholders. The East India Company received from the Nawaub Meer Jaffeer sunnuds or grants for several purgunnahs or districts; but I do not understand those grants as conveying anything more than the fiscal dues of the Mahomedan government; the rights of all zemindars, talookdars, chowderies and others, remaining precisely the same as they existed before such grant was made.

1881. What has been the effect of the permanent settlement upon the possession and occupancy of land, as it is transferred upon the death of one possessor to another?—The permanent settlement has not changed or superseded the Hindoo law; estates are now liable to be divided under that law. The Mahomedan government, I believe, in the instance of the larger zemindaries, exercised the power of continuing a particular individual of the family as zemindar, usually observing the right of primogeniture.

1882. Is there any doubt that that system universally prevailed previously to the settlement of 1793, both under the Mahomedan government and our own?—Previously to 1793, the country under our administration was either farmed or was administered generally by aumils. The zemindars paid their revenue to those aumils or farmers under the same system, I believe, which prevailed under the Mahomedan

H. St. Geo. Tucker, Esq.

9 April 1832.

Mahomedan government. The head of the family was usually, I believe, recognised as the zemindar, but many of the zemindars were ousted by the farmers, and were fugitives in different parts of the country.

1883. Has not the effect of the permanent settlement been, as far as it has applied to the inheritance of land, that on the death of the zemindar it has been divided, whereas formerly one individual succeeded to the powers, the property and the right which the zemindar enjoyed?—On the death of the zemindar it is not *necessarily* divided, because he can, by bequest, assign the property to any one of his children, or divide it among his heirs. In cases where no such disposition has been made, the law takes effect. We recognise the right to convey property generally by sale, gift or bequest. The zemindar is perfectly master of his property, and he can dispose of it, or leave it subject, perhaps, to certain provisions and limitations imposed by law or usage. Where no destination shall have been made by the zemindar, the Hindoo law of inheritance takes place.

1884. In point of fact, is it not customary upon the death of the zemindar for his property to be divided equally among all his sons?—When no particular destination has been made by him, I believe it is.

1885. Is not that the most frequent course of practice?—I could not undertake to say what has been the general practice. I believe that, from family pride and other circumstances, it frequently happens that property is left to a particular individual. In other cases, estates are held as joint undivided property, and we are sometimes called upon, under our regulations, to divide that property among the heirs.

1886. In the case of a sale of land, in consequence of the rent having run in arrear, is it not necessary that the defaulter should have due notice of the intended sale, before such sale can be rendered valid?—Invariably.

1887. By Regulations XXI. and XLVIII. of the year 1793, is not every transfer of landed property paying revenue to the government required to be registered?—If the regulations referred to (which I have not in perfect recollection) be those intended for the establishment of quinquennial registers and registers of intermediate mutations, I should say that all transfers of land, whether by public sale or otherwise, were required to be registered; but I am afraid that those regulations have not been duly enforced, and that the registers have not been regularly prepared and kept up.

1888. Are you aware that Mr. Elliot has stated that the transfer of names in the collectors' registers, in 90 cases in 100, have been totally unattended to in every district in Bengal?—I am not acquainted with this particular fact; but I have great reason to believe that those registers were not properly attended to. In point of fact, those registers were by no means calculated to be as useful, in my opinion, as the registers maintained formerly by our canoongoes.

1889. What was the duty of the officer called canoongoe?—The duty of the office of canoongoe was to register all transactions of any importance relating to the rents and revenues of the land. It is, I think, much to be regretted that this office was abolished at the period of the permanent settlement; for although it was assumed that it had become inefficient from having been much neglected, and that the records were often fabricated for the purposes of fraud and abuse, yet it is an office which, under proper superintendence, was likely to have been extremely useful. In reality, as a commissioner employed in the "Ceded and Conquered Provinces," I strongly urged that this office should be maintained, and it was maintained; subsequently, as a member of the board of revenue in Calcutta, I concurred with my colleague in recommending that it should be re-established in the Bengal provinces. I consider this office, under proper regulation, to have been much more efficient than our regulations for the formation of periodical registers.

1890. What attempts have been made to restore the office of canoongoe in the Bengal provinces?—The office has been re-constructed, although our proposition was not immediately adopted. It was submitted to the government in 1808, but was not acted upon at the time. Since I have been a Director, I have had occasion to refer to the records; and although I find the recommendation upon the proceedings of the board of revenue, it does not appear on those of the supreme government.

1891. Do you think it would be possible, with the assistance of that officer, to restore the original frame of society and tenure of property in Bengal, and restore the rights of the original cultivators?—I really do not know what the rights of the original cultivators in Bengal actually were. Under the regulations of 1793, the zemindars

H. St. Geo Tucker, Esq.

9 April 1832.

zemindars were required to consolidate all arbitrary cesses, termed by us abwaubs and mhàtotes, and to take from the ryots a ready-money rent, according to the nirkbundy or pergunnah rates. I do not know that by means of the office of canoongoe, we could now establish particular rates for the rent of land; these rates are liable to alteration: they have in many instances, where indigo and other valuable products have been cultivated, very greatly increased. I should doubt extremely whether we could now fix any rates to which the zemindar could be restricted in collecting rents from his ryots or cultivators.

1892. Is the litigatton that is said to have arisen from the change that took place in 1793, respecting landed property in the Bengal provinces, upon the increase or decrease?—Prior to 1793 there was very little subject-matter of litigation, because there was very little that could be considered valuable property in the land; no doubt the land, having now become valuable, is the subject of great litigation, and we have found very considerable difficulty in subdividing estates (in making bautwarras). I have no reason to believe that litigation is increasing. In the Bengal provinces it was very much encouraged at one period, by the total inability of our courts to overtake the business, and adjudicate the numerous suits, both for land and other objects, which were brought into the courts of justice; but we have, by means of the appointment of native moonsifs or judges, kept down our file of suits very materially. I believe, I cannot speak with confidence from recollection, but my impression is, that our later reports of the state of our judicial proceedings are satisfactory, inasmuch as they show that a very large proportion of the suits instituted have been decided or settled within a moderate space of time.

1893. The Committee understand you have not information that will enable you to state whether upon the whole the questions that arise from the uncertain tenure of property are increasing or decreasing?—I am not prepared to assume as fact, that uncertainty with respect to the tenure of landed property actually exists; nor can I undertake to say, whether suits originating in the tenure of land have materially increased or not of late years.

1894. You were one of the commissioners appointed by the Governor-general in the year 1807?—Yes, for introducing the permanent settlement into the Ceded and Conquered Provinces.

1895. In the Report of the 13th of April 1808, it appears that you considered yourself compelled to represent to the government, that it would not be expedient at that time to carry their instructions into effect with regard to the Ceded Provinces?—I was of opinion that the Ceded and Conquered Provinces were not in a condition at that time to admit of our forming a permanent settlement immediately, without making a sacrifice of the public revenue, nor without perhaps recognising the rights of parties with respect to whom some uncertainty existed; but I have always maintained and advocated the principles of the permanent settlement, and even at that period I proposed, with my colleague, to introduce the permanent settlement in the district of Agra, and in a small pergunnah (or division) of Etawah, where I thought the settlement could be made without much sacrifice and with great advantage. Agra was at that time a frontier district, it was under excellent management, and it appeared to me desirable to give the landholders on our frontier a permanent interest in the stability of the British Government.

1896. Then the Committee are to infer, that you considered it unseasonable at that moment?—I considered that the country was not in a state of preparation for it; that we had not sufficient materials; that some of our collectors were not sufficiently experienced, and that there was a large quantity of waste land which could not be assessed; and that without assessing this land, we must necessarily have made a considerable sacrifice of the public interests. The event has justified this caution and delay, for a very considerable increase of revenue took place after the period when the commissioners recommended that the permanent settlement should be postponed.

1897. The government of course entirely concurred in your views?—Some of the members of government did not concur. Mr. Colebrooke, Mr. Lumsden, and indeed Lord Minto, I believe, did not concur, and they sent up commissioners to form the settlement after the expiration of the decennial leases; but it has not yet been concluded.

Martis, 10° *die Aprilis*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

III.
REVENUE.

Lieut.-Colonel
Wm. Henry Sykes.
10 April 1832.

Lieutenant-Colonel *William Henry Sykes*, called in; and Examined.

1898. HOW long were you in India, and what situations have you held there?—About 28 years. For many years I was interpreter in the Hindostanee and Mahratta languages to a regiment; during the last Mahratta war I commanded a regiment in the field; from November 1825, to January 1831, I was statistical reporter to the government of Bombay, combining also the office of naturalist.

1899. With what districts were you principally conversant?—The four collectorates of the Dukhun.

1900. Will you have the goodness to state what is the principal source of revenue in the Dukhun?—The land-tax is the principal source of revenue.

1901. What proportion does it bear to the whole revenue?—In the four collectorates of the Dukhun the proportion is 82 3/10ths per cent. of the whole revenue; it varies a little in the different collectorates. It is 78 nearly in Poonah; 89 in Ahmednuggur; 83 3/10ths in Dharwar; and about 83 ¾ per cent. in Khandesh.

1902. Does that comprehend the whole of the provinces of which the Dukhun consists?—It comprehends the whole of the British provinces of the Dukhun.

1903. Will you have the goodness to inform the Committee what is about the size of the Dukhun?—The size of the Dukhun is 48,987 square miles, including the Rajah of Sattarrah's and Southern Jagheerdars' territories, equal to the size of England, and not quite so large as Ireland and Scotland conjoined.

1904. What is the population of the Dukhun, as nearly as you can state?—The population of the four collectorates, Rajah of Sattarrah's and Southern Jagheerdars' states, is 3,285,985.

1905. Do you believe the returns to be accurate?—The returns from the collectorates are accurate, no doubt; I have no reason to question them, and in many instances I have proved their accuracy.

1906. In what year was that?—It was 1827–28. The population of the Southern Jagheerdars' territories and the Rajah of Sattarrah's territories is by computation; the rest is from official returns.

1907. Of what class of persons do they consist?—Principally Mahrattas, who are cultivators of the soil; these constitute from 69 to 74 ½ per cent. of the whole population in the different collectorates.

1908. Of what class does the remainder consist?—The remainder consists of outcasts, or low castes of Mussulmans, Brahmins and Rajpoots. The Brahmins varying from 4 ½ per cent. in Dharwar, to 11 ½ per cent. in Poonah; the Rajpoots from a half per cent. in Poonah, to 3 ½ in Khandesh; the low castes from 9 ¾ per cent. in Poonah, to 14 ¾ in Khandesh; and the Mussulmans from 4 ⅓ per cent. in Poonah, to 8 ½ in Dharwar.

1909. If the Mahrattas are Hindoos, in what way do you distinguish between the portion of Hindoos which are called Mahrattas, and those that are not?—The Mahrattas are a nation speaking a language peculiar to themselves. The nation comprises Mahratta Brahmins, Mahratta low castes, and other various castes of Hindoos; but the genuine Mahratta belongs to that great division of the Hindoos denominated Shoodrah, a division comprising an infinity of distinctive groups or races, none of the members of which will eat or intermarry with Shoodrahs not belonging to their own group or race. There are certainly minute shades of difference amongst the Mahrattas, but no distinction of caste. There are local circumstances that probably prevent one family intermarrying with another, but still every Mahratta can eat with his neighbour Mahratta, unless the latter should have been expelled from his caste, an event of no unusual occurrence.

1910. In what situation are the Mahomedans in the Dukhun?—Precisely on a footing with other subjects of the government.

1911. Have they purchased property?—Yes, they have; they are in possession of considerable property.

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

1912. Do they hold permanent offices under government?—Yes, in common with all the other subjects of the state, where individual talent is applicable.

1913. Are they in a more elevated situation than other subjects?—I think, on the whole, the minds of the Mussulmans are superior; the Mussulmans are men of greater elevation of sentiment, greater energy of purpose and dignity of character; they are more luxurious and dissipated, but they are decidedly more martial, manly and cultivated, as a people, than the Hindoos: they are, however, great bigots, which the Hindoos are not.

1914. Do they harmonize well with the Hindoos, or is there much prejudice and jealousy and ill-will prevailing?—They harmonize very well indeed; the Hindoos even assist to celebrate some of their religious festivals; and it is very remarkable that all the butchers' meat consumed by the Hindoos (which is considerable), is prepared, as far as the slaughter and cutting up of the animal goes, by Mussulman butchers only.

1915. Do they, when in power, treat the Hindoos kindly?—I could not say to the contrary, within my own knowledge.

1916. Does the land revenue, as it is collected in the Dukhun, press heavily upon the cultivators?—From its amount it would not seem to do so; but it is a question of comparison; 1 *s.* an acre may be more onerous where there is not a profitable sale for its produce than several pounds per acre where there is a sale. A beegah, in the Dukhun, is as nearly as possible three-fourths of an acre by measurement. The average assessment for the whole country, taking all the beegahs of land under cultivation, and the amount of land-tax levied from them, is 2 *s.* 9 *d.* and one-eighth per acre, including all classes of land.

1917. In that statement do you mean to exclude all waste land and unappropriated land?—Only the land on which tax has been levied is included, excluding all waste land, of course.

1918. Is this land inclosed?—Very rarely, except in gardens; there are seldom hedges to field-lands.

1919. Are its boundaries well known and defined?—The boundaries are well known by stones; and it is the duty of one of the village officers to look after the boundaries constantly.

1920. What proportion does the land thus occupied and defined bear to the whole surface?—That I only know for two of the collectorates, Dharwar and Khandesh. The proportion of waste land in Khandesh is 84 and 68 decimals per cent. of the whole land; the proportion of waste land in Dharwar is only 38 and 89 decimals per cent.

1921. In the districts with respect to which you cannot speak so accurately, is there a larger or a smaller proportion of waste land?—I would infer one-third waste in Poonah and Ahmednuggur.

1922. Of that which is waste is a considerable proportion capable of profitable cultivation?—Certainly so.

1923. Is there a large portion of this district that is so mountainous and poor as to be incapable of profitable cultivation?—The country is a rocky country, and mountainous also, to the westward, with very steep sides to the hills; in very many instances I think that land of that kind is not capable of profitable cultivation, but it makes good pasture land. In the western hilly tracts the slopes of the hills are frequently sown with the bread-grains, sawa (panicum frumentaceum) wuree (panicum miliare) and natchnee (eleusine coracana).

1924. Is that answer confined to the two districts you are conversant with?—I believe it to apply generally; but I would rather confine it to Ahmednuggur and Poonah.

1925. Is there a considerable portion of it forest, or covered with either timber or brush-wood?—There is a great deal of wood in Khandesh. I have not personally visited Khandesh; but I know it to be over-run with jungle. Along the western Ghauts, comprising the Dharwar frontier, the Sattarrah frontier, and the Poonah frontier, and part of Ahmednuggur, there is a depth, I think, of from 30 to 50 miles of mountainous vallies, studded with clumps of forest trees; and there is also a good deal of jungle.

1926. In whom is the property of this land, in the government or in individuals? —I think along the Ghauts individual property is not so distinctly marked as it is in the flat country; but wherever the villages are well settled, the property of the soil is undoubtedly in the villagers, even in the Ghauts. I think government has a right to all the wood on unoccupied land along the Ghauts, and possibly to the land

Lieut.-Colonel *Wm. Henry Sykes.* 10 April 1832.

land also, which is comparatively of such little value, and is so much dependent upon the cutting down of the brush-wood for yearly cultivation, that the cultivators can rarely occupy the same site for two successive years. This species of cultivation is assessed by the hatchet. Lands in the vallies are nearly on the same footing as in the flat country.

1927. Does the climate of the Ghauts vary much from that of the plains?—Yes it does; the temperature is much lower, and from five to eight times the quantity of rain falls; rice is cultivated in consequence to a considerable extent in suitable situations.

1928. With respect to the land that is not actually cultivated, if it belongs to a village, may the Committee presume that the village regulations would be such as to enable persons to cultivate it if they had means and wished to do so?—I think, as far as my inquiries go, there is no land whatever in the country that is not comprised within a village boundary, whether in the Ghauts or on the plains; there is nothing in which the people are so particular, so rigid, and so tenacious, as of their village boundaries. On the ryotwar system government claims the right to dispose of waste lands; on the mouzawar, or village system, the villagers did as they pleased with them; but in either case there would not be any difficulty in obtaining them.

1929. Has the tillage of late years been much extended in the collectorates?—It is a very curious fact, but from returns I have taken of eight towns in different parts of the country, for the purpose of ascertaining this point, and comparing the quantity of their lands in cultivation under the British, with the quantity under the Mahratta government, I found that there was certainly less under our government than under the Mahratta government; the general belief is, that the cultivation is increased.

1930. Upon what is that belief founded?—Probably upon the unusual cheapness of grain, which would seem to imply extended cultivation and increased produce.

1931. Do you speak to extensive districts, or only to parts?—For the purpose of ascertaining the fact, I took eight towns in different parts of the country; the result was, that there had been less cultivation in 1828 than under the Mahratta government in those eight towns.

1932. Is the cultivation diminishing or increasing at the present time?—I should hope it were increasing again.

1933. Do you think it is increasing?—To the last two or three years I cannot testify; but if the Committee will allow me, I will give the identical comparison previously referred to. Under the native government the cultivation was 43,458 beegahs, and the assessment was 44,307 rupees, comprising years from 1787 to 1818. Under the British, in 1828, those identical towns had under cultivation 39,817 beegahs, assessed at 35,711 rupees, a diminution of 3,641 beegahs. The average assessment per beegah under the native government, was one rupee and eight reas. The assessment under the British was three quarters and 58 reas. These are taken from the original native papers, and not from any European document.

1934. Can you at all explain or account for that unexpected state of things?—It may be referred to the exceeding cheapness of produce, which induced people probably to withdraw their labour from the cultivation of land.

1935. In what way do you think the demand is actually diminished?—By a considerable decrease in the number of manufacturers; by a possible diminution of the population from cholera; and similar cheapness of grain in neighbouring states may have prevented exportation. The problem may be solved by supposing consumers converted into producers; but if such be the case, increased cultivation should appear on the returns.

1936. Were there under the native powers greater military establishments, which constituted a class of consumers that have since been withdrawn?—There were great masses certainly; but most of those people are in the country still, they equally consume now; neighbouring powers have reduced their armies, and could not employ them.

1937. Has there been a larger import of grain from more fertile parts of India?—That I can scarcely suppose, because if the native grain was so cheap in the country that it could not be sold, there would necessarily be no buyers for such foreign grain.

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

1938. Supposing the fall of prices to have taken place, which has been the case universally in all India, would it not have been natural that the worst classes of land in a district like the Dukhun would have been thrown out of cultivation, and the part of the supply which was drawn from those sources be taken from more fertile parts of India?—Where there is so much choice from waste land of a good quality, it is to be presumed the class of lands alluded to would not generally be cultivated. The superfluous produce therefore cannot be accounted for in the way proposed.

1939. Taking the Dukhun generally, is it a less fertile country than the other parts?—A less fertile country than Berar, I believe.

1940. Do you think it could be accounted for by the diminution of the population?—The population I think has been nearly stationary. The population may be slowly diminishing while cholera prevails. I have the returns for one year. The deaths exceed the births, but not to any great extent.

1941. What circumstance has tended to check its increase?—I think in tropical climates there is a less tendency to increase than in extra-tropical. I have reason to believe that women of the Dukhun average a smaller number of children than the women of Europe.

1942. Was there any prevalent disease in the country?—The cholera was in the country at the time.

1943. Did it cause great ravages?—Yes, it did.

1944. Were there not formerly very wealthy classes in the Mahratta Court, who expended large sums of money?—There were wealthy classes, who expended more money than they do now, but they have all got their houses in Poonah still, and they come there yearly.

1945. But the consumption produced by the establishment of those persons must be very much reduced?—Yes; but with regard to the increase or diminution of consumption, it does not appear to me that the breaking up of the armies of the Peishwa is sufficient to account for it, for the people are still in the country and consuming still, although not in arms. The army was constituted principally of cultivators; every Mahratta went from his farm to his horse, and returned again to his farm when he was thrown out of employ.

1946. Have you reason to believe that the mortality caused by cholera in the district of Dharwar was 25,000?—That I am quite ignorant of.

1947. What is the operation of the ryotwarry system?—I think under the ryotwarry system there are very great facilities afforded for collusion. I think that the ryot has an opportunity of concealing his land, and I think with the multitude of ill-paid petty revenue officers employed, the probabilities are in favour of collusion between the ryot and them, to conceal lands. That it does exist, I know from personal inquiry.

1948. Do you think it likely that the apparent diminution of cultivation may be greatly explained by that circumstance?—I think myself that there is much more land in cultivation than appears upon the public returns.

1949. Is not that likely to have been the case under the former government?—Under the former government there was a different system pursued. The government arranged with its pattells of villages for the whole village. It had nothing to do with the details, there was no inquisitorial inspection or inquiry; a village was assessed at a fixed sum, which it was called upon to pay at certain periods of the year, without the government troubling themselves at all about details; all the cultivators were responsible for the government revenue, no man therefore would allow his neighbour to conceal land and thereby risk addition to his own assessment to make up the government dues.

1950. Under what system is the land-tax now taken?—It is upon the ryotwar system at present in the Dukhun.

1951. Will you be so good as to explain under what management and superintendence it is carried into operation?—The ryotwar system proceeds upon the supposition of the government settling directly with every individual cultivator upon the land; to examine his field, to see its produce, and that every year. This it is impossible for the collector to do, aided by numerous European assistants; it is therefore only to be done by numerous native agents, and those native agents of course endeavour to profit by the authority that is put into their hands.

1952. What are the comparative advantages and disadvantages of the ryotwar and mouzawar or village system?—I think I have mentioned some of those. The advantage of the mouzawar system is the facility of collecting the revenue at a trifling expense,

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

expense, and the support it gives to a highly valuable class of men, the pattells, who are falling to decay; and the disadvantages are, that it throws the cultivators under the authority of the pattell of the village, and possibly exposes them to oppression. The advantages of the ryotwar system are, that it professedly enables the cultivator to settle every year personally with the government for his lands; and in discussions with respect to them or their produce, of course he is enabled to profit from his local experience and knowledge, and it puts him on an equality also with every one in the village. Its disadvantages are, that it enables the cultivator to conceal lands under cultivation without the risk of his neighbour informing against him. It enables him also, in case the government officers are disposed to fraud, in collusion with them to diminish the revenue. The numerous petty revenue officers that it is necessary to employ in an inquisitorial capacity is a serious evil, on account of the expense, and of the power that is given to them either to oppress, or, in collusion with the ryot, to defraud the government of its revenue.

1953. Is not the ryotwar system professedly founded upon an accurate actual measurement of the land?—The ryotwar system ought to be so; in fact, every system of land revenue should be founded on a knowledge of the exact extent and productive power of the land.

1954. If an accurate measurement did actually take place, would the concealment of land to any extent be possible?—Certainly so; there is nothing to prevent a man from saying, "My land that was under cultivation last year is not under cultivation this year;" a petty officer is sent to ascertain the fact; he takes a bribe, and the land is withdrawn from the books.

1955. Would not the collector be able to make such an examination of the districts as to be able to ascertain whether the land was cultivated or not?—He is supposed to do so every year, but I do not think he can do it; if he does do it, it must be by means of a multitude of petty officers, and their salary is necessarily so small, that if they gained even a trifling benefit by acting in collusion with the culvator, it would be a sufficient inducement to them to forego their duty.

1956. When the land revenue is collected by the village officer, whom you call the pattell, is it not possible for the pattell to take a larger sum from the ryot than he pays the government; do the institutions of the village prevent that?—Land in the Dukhun was not measured under the Hindoos; a land-tax was levied upon it, agreeably to its productive power, and not agreeably to its superficial extent. To a piece of land producing a certain quantity of produce, a certain name was given; all land of similar denominations, whatever the superficial extent might be, in the same village paid the same sum from year to year, and this was known by the name of the sostee dur, or usual rate. Under those circumstances, therefore, each individual knows what he has to pay for his land under cultivation, and therefore the pattells, on the land alone, could not obtain more than they ought; but there are numerous extra cesses, many of them in kind, some of them in money; they amount altogether, I think, to about 60 in the Dukhun at large, and from three to a score are found in one village. In apportioning these cesses to the inhabitants, it is very probable that the pattell could, and I have no doubt that he does, raise more than he is entitled to raise. I must always join the koolkurnee or village accountant to the pattell in all his acts.

1957. Under what authority are those cesses levied?—Under the former governments they were levied for the most part for temporary purposes, and they have become the usage of the country.

1958. To what purposes are they applied?—To augment the revenue.

1959. Do they go into the hands of the government?—Certain portions go into the hands of the government; the rest to district and village officers and others. They now fall upon the land, and therefore render nugatory the permanent land-tax, or the sostee dur, which did and does exist. The substitutes for land measurements were quite indefinite in the Dukhun; in no two villages had they the same denomination; sometimes they were called doree, which means a rope; sometimes they were called a pice, which means a copper coin; sometimes they were called a seer, which means a weight. In fact there were no specific or uniform land measurements in the country. The Mussulmans endeavoured, when they conquered the country, to substitute the definite measurement of the beegah for the old Hindoo denominations, but they have only completely succeeded in supplanting them in garden lands. On the field lands of some villages they have been occasionally successful; but in general the old Hindoo denominations prevail, and they are converted into beegahs by estimation.

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

1960. Can you give the Committee any further information with respect to those cesses?—Most of them profess to bear directly on the land, such as those for grain, forage, ropes to government, dry grain to ramooses, havaldars, gossawees and the meeras' tax, and tax for sugar. Others which originally fell upon trades, such as those for skins, shoes, wool, blankets and oil, &c. &c. are no longer derived from their legitimate sources, but fall upon the cultivator. Other cesses are for milch cattle, fowls, mango trees, pumbkin beds, ghee or butter, sour milk, fowls and fruit; all these extra cesses are called puttees. Some of them involve personal labour, such as those for cutting grass, furnished gratis to government for fire wood; for dinner plates, made up of leaves; for Monsoon great coats, made of wicker work and leaves, and for sticks to pound rice with. The rabta mahr is in lieu of personal service. Some of them in their name indicate their temporary character, such as the eksallee, or for one year; yet they have been continued ever since. There are many others; the shadee puttee, or marriage cess, at Angur, pergunnah mohol P. C. amounts to nearly 12 per cent. upon the whole revenue. That could only have been for a passing event, yet it has been continued.

1961. Under the village system, the Committee understand that these cesses were all collected by the pattell?—Collected by the pattell, but levied by government district officers, and appearing on the village accounts.

1962. Under the ryotwar system, do those fall to the ground?—No, they do not.

1963. Who collects them under the ryotwar system?—They are collected by the government; the cesses formerly paid in kind are commuted into a money-tax, and such of course bear with considerable severity upon the people, and it is exceedingly desirable that they should be consolidated, and thrown upon the land as a land-tax. They vary from village to village; there are probably no two villages that have the same number of extra cesses.

1964. Has each village an accurate record of the extra cess imposed upon it?—Yes, in the koolkurnee, or village accountant's hands.

1965. Are they not productive of considerable inconvenience?—Of considerable inconvenience, and do doubt of oppression.

1966. In a far greater degree than they are productive of revenue to the government?—They are no doubt profitable to government, but they should be abolished or consolidated on the land.

1967. Could they be commuted into a land-tax?—They could be commuted into a land-tax to a certain extent.

1968. Do you know whether the attention of the government has been called to it?—Yes it has. A revenue survey was taking place in India when I left, under the very able superintendence of a Mr. Pringle, a civil servant. Its object was to measure the lands accurately, to assess them agreeably to their productive powers, and as far as was consistent with individual rights; for many of those cesses depend upon individual rights, to make them merge in the land-tax.

1969. Would such an arrangement be acceptable to the people?—It certainly would.

1970. Would the government be very great losers by a sudden and immediate abolition of the whole?—The government would lose certainly to a considerable extent.

1971. Can you form any idea to what entent?—I think I have not the means of determining exactly, because in the village accounts transmitted to the collector these sources of revenue are not sufficiently distinguished.

1972. Are those cesses confined to the Dukhun, or do they prevail over India generally?—I think over India generally. I would infer that they prevail over India generally from the character of the native governments.

1973. Are they contributions of particular articles?—Contributions of particular articles in the first instance, and provision for particular officers, and those have been perpetuated by the successors of those officers.

1974. Do you know how they were apportioned?—The government officer of a district wanted leaf plates to supply his table for a year; a village was called upon to supply them, and did so. The government officer required grass for his horses, the village was called upon to furnish it, and did so. The successor of this individual did not wish for grass and for leaf plates, but he wished for money, and it was therefore converted into a money tax instead; and the same took place with other articles. Other government officers levied other matters; government in time

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

time heard of them, took a share from its officers, and thus perpetuated the cesses.

1975. In any parts of the country, in consequence of the prevalence of war, had the village system which had existed in former times been so entirely overset that it was impossible to resort to it; and was the ryotwarry settlement, by which the collection of the revenue was placed in new hands, rendered necessary?—There are very many villages in the Dukhun, from which the ancient inhabitants have been totally swept away; but whether on their being re-peopled it was necessary that the new inhabitants should be assessed on a new system, I cannot say.

1976. Would it have been easy in this case to have created a new pattell and a new koolkurnee, and to have established society upon its ancient footing?—Certainly so.

1977. Under which system, the village system or the ryotwarry, do you think that the government obtains most revenue?—I would say under the mouzawar or village system. It occasions little trouble either to the government or its officers. The sum is fixed on the village every year, agreeably to its means, or it may be leased for a term; it is paid without trouble, and the system does not instigate fraud. It gives the pattell authority in his village, and maintains a respectable class of persons in society; and saves the inhabitants from the oppression of petty government officers.

1978. Under which system do you think the ryots or cultivators are most prosperous?—Really if I judge from appearances, I must say, in going over the Dukhun, and living amongst the people for many years, passing from village to village, and district to district, from the Company's to Jagheerdars' villages, I have found the Jagheerdars' villages, in eight instances out of ten, more flourishing than our own; there has been a great extent of garden cultivation about them, and a greater appearance of substance and comfort in the people; and yet the Jagheerdars are not so liberal in remissions as the Company. Their system is mouzawar.

1979. Would that mouzawar system be equally well regulated under the Company as under those Jagheerdars?—I do not see any objection to its being equally well regulated; the same government officer would be kept up as under the native government, but not the intermediate minor agents of the ryotwar system.

1980. Does the mouzawar system not prevail in the Dukhun in any degree?—I think not under the government in any degree. I think the ryotwarry system existed in all the villages I went to.

1981. Is there any difference in the rate in our territories and in the Jagheerdars'; can you say that the cause of the difference in the cultivation of the land might be that the assessment was lighter in the one case than in the other?—No, that I should not say; but I should say, that under the Jagheerdars they admit the people to use the waste land to a considerable advantage to themselves, which we do not.

1982. In case of their occupying the waste land, do we charge them according to its value?—Yes. There has been a system of Istawas in the Dukhun, which is letting waste land for a certain number of years, paying the first year one-eighth or one-tenth of its value, and progressively increasing it until the last year, when the whole rate was payable; but I think it was found to occasion a good deal of collusion, and it was found also that it induced the meerasdars, or hereditary proprietors, to throw up their fully-assessed lands to get rid of them.

1983. Is it the practice with the Jagheerdars to allow the cultivators to take the waste land without any burden at first?—They pay a very trifling sum; but then the Jagheerdars take care that they do not throw up the fully-assessed lands, being on the spot to observe them; and the same thing might be done by the government, if they had persons on the spot: but this of itself would be a difficulty of course.

1984. Do you think that the assessment is too high under the ryotwar system?—All those matters are by comparison; the charge upon an acre of land in India at 2*s.* 9*d.* and one-eighth per acre, may press more severely upon the cultivator, from his obtaining little or no profit from it, than 5 *l.* an acre would in England, where the profit would be proportionable to the outlay.

1985. Is the Dukhun a dry district?—The Dukhun is generally a dry district, watered however by a great number of rivers that run down the vallies from the Ghauts.

1986. Does irrigation prevail to a great extent?—There is no garden-land without irrigation.

1987. What proportion does the irrigated land bear to the whole?—I could only mention that in two collectorates.

1988. Is

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

1988. Is it considerable?—In Khandesh in 1826 it was 9.36 per cent. of the whole cultivated land, while in Dharwar it did not amount to one-half per cent.

1989. What proportion does the value of the irrigated land bear to that of the dry land?—I can give the rate per beegah for 40 towns in different parts of the Dukhun: garden land irrigated averaged three rupees and 41 reas per beegah, or 8 *s.* 3 *d.* and one-third per statute acre; this includes land producing all fruits, sugar-cane, aromatic seeds, and garden produce. This is the average of the tax. There are some particular situations where the assessment runs much higher; but in those 40 towns the highest tax paid is 16 *s.* 8 *d.* per statute acre.

1990. Can you state what the difference is between the produce of the watered land and that which is dry?—No, I cannot; I have not ascertained that point; but garden land is infinitely the most profitable.

1991. Is the Dukhun a large extent of country?—I have stated its size previously. It is divided into the Mawhuls, or hilly tracts; and the Desh, or flat country. The Mawhuls are a long strip along the face of the Ghauts, and the Desh extends to the eastward in very extensive flats or plateaus, descending by low steps.

1992. Do you happen to know what is the geological character of that land?—It is a trap formation.

1993. Does the trap formation extend far on the eastern side?—As far as I have gone to the eastward, to Arungabad; and as far as I have gone north and south. Along the coast, the stratum is precisely of the same character as above the Ghauts.

1994. Of what stratum does Cape Comorin consist?—Of the primitive rocks, granite and gneis, I think; but I do not know from personal observation.

1995. Is there any chalk in the Dukhun?—No chalk whatever in the Dukhun.

1996. Is there any chalk in any part of Asia?—I do not know; but there is lime in the Dukhun, in a powder, which has most of the characters of chalk, and is used as a substitute for it.

1997. Are there any of the more recent strata in the East Indies?—I have seen only Western India, and there it is exclusively a trap formation. The trap consists of a succession of basalts, green stones, (crossed by dykes of a very close grain); amygdaloides, toad stones, &c. lying almost entirely in horizontal beds.

1998. Was there any permanent land assessment under the native governments?—Similar denominations of land were assessed at a similar sum in the same village, which was unchangeable, and which was called the sostee dur.

1999. Did that prevail extensively?—In every district, and throughout every village.

2000. Have those rates been altered by the British Government?—No; unless under the revenue survey; probably the revenue survey has altered them.

2001. Is the land revenue of the Dukhun levied at a fixed rate generally?—Under the native government the land-tax as such was a fixed tax, known as the sostee dur, and it still continues; but in addition there were extra cesses levied upon each beegah, or other denomination of land, which rendered nugatory the permanent land-tax, or sostee dur. A cultivator paid, for instance, a rupee for a certain quantity of land of a particular denomination. This his ancestors had paid before him, this his neighbours paid around him, this his children would pay after him, because his land, being hereditary, would descend to them. So far as this continued it was a permanent land-tax, and the same rate is traceable in village papers for 100 years; but there came governors requiring additional revenue, and they put on an additional cess, calling it by a certain name. This imposition upon the whole village was divided amongst the cultivators proportionably to the land held by each; but it did not affect the land-tax. There came another cess after that, then another and another, each for some specific purpose. In this manner the taxes paid by the cultivator became burdensome, but the original land-tax remained the same.

2002. Then taking the whole of those cesses together, the proportion of the tax must have been altered?—Very much altered; but still the original tax is the same.

2003. Have those cesses continued at the same rate under the government of the Company?—Yes, they have; they have certainly not been increased, but there are cases in which they bear upon the people more severely than formerly: in those which were paid in kind and have been converted into money.

2004. If the commutation you have alluded to were to take place, the whole would become a permanent and fixed cess upon the land?—Yes.

2005. And the government would give up its power of enforcing its charge

Lieut.-Colonel *Wm. Henry Sykes.*

10 April 1832.

without having recourse to fresh cesses?—Yes, and I believe that is contemplated in the revenue survey.

2006. In case of the land producing more than is sufficient to pay the cess charged upon it, and the maintenance of the cultivator in the usual state in which he exists, would in that case a profit-rent arise, and a sort of landlord be created, in the same way as has existed in other countries?—Certainly there is nothing to prevent it.

2007. Does that prevail to a great extent?—I do not think there has been a rent: I understand by rent a net profit arising from the cultivation of the land. One of the great causes, in my opinion, of the present impoverished state of the people, is the law of succession of property; its divisibility into minute portions, and the consequent want of concentration of capital.

2008. Can you state what number of beegahs are occupied, upon an average, by each occupier?—It does not vary very much in the different collectorates. It varies from 29 beegahs a farm to 43½. I have known farms to hold, in the name of one person, much more land, but he would still have probably his brothers and his other relations upon it, holding as low as two or three beegahs. I have known one farm at 202 beegahs, I think.

2009. What would be the effect, in your opinion, of permitting Europeans to acquire land and to hold it upon the English tenure, in which the right of primogeniture was recognized?—I think that one great source of improvement of the people would be the introduction of capitalists, with the energy the tact and the enterprize of Europeans setting an example, and showing the advantages of the adaptation of cultivation to the particular calls of commerce; and under these circumstances it would no doubt be beneficial. It would create exportable articles, cotton, indigo, silk and sugar, for instance. The tea plant might be introduced, wine might be made.

2010. Has the land in the Dukhun, with which you are acquainted, any saleable value?—It has not had of late years, except in the site of towns, and in the vicinity of populated places.

2011. In the districts which you were mentioning of the Jagheerdars, is there anything that would indicate a saleable value?—I do not think that land has had a saleable value for the last ten or twelve years. Spots have been sold to sink a well upon, for the production of garden produce; but I am not aware, generally speaking, that arable land has had a saleable value.

William Henry Trant, Esq., called in; and Examined.

Wm. Henry Trant, Esq.

2012. HOW long is it since you have returned from the East Indies?—Twelve years.

2013. What situations did you hold there?—I began in Lord Wellesley's office, in what was called the Governor General's Office in the Political department; then I was for a short time in the Military department, assistant to the secretary in the Military department; and then I went as assistant to the Board of Commissioners for the Revenue Affairs of the Western Provinces, the Ceded and Conquered Provinces they are commonly called; and there I acted as collector of three districts, first of Alleegur, of Agra, and Barelly latterly; and then after that I was a short time in the Judicial department, judge of the 24 pergunnahs, the districts adjoining Calcutta; and then I became secretary to the Board of Revenue in Calcutta; and after that, for about a year, secretary to the government, succeeding Mr. Tucker in what was called the Territorial department, which included the Financial and Revenue, and Colonial departments; I was succeeded in that office by Mr. Holt Mackenzie, who took temporary charge of it, in consequence of my sudden illness; then I was appointed a member of the Board of Commissioners for the Revenue of the Western Provinces, which I was forced to quit on account of ill health; and the last year I was in India I acted as a member of the Board of Revenue in Calcutta; that was the last office I held in India.

2014. When you went to the Western Provinces, which have lately been ceded to the Company, in what state did you find the collection of the land revenue?—On the whole, in a tolerably satisfactory state.

2015. Was it then in the same state as it had been when those provinces were under the rule of native princes?—No; I should think very much improved.

2016. How long was it after the cession of those provinces that you went there?—About five years after the cession of the provinces which had belonged to the

Vizier

Wm. Henry Trant, Esq.

10 April 1832.

Vizier, now called the King of Oude, and about four years after the conquest from the Mahrattas of those provinces which were called and still are the Conquered Provinces, acquired under Lord Wellesley's government. Those two formed the jurisdiction of that Board to which I was attached.

2017. On what footing was the collection of the revenue established?—On the footing of a temporary settlement, made at first for three years, and continued without any increase for another three years; that term was just then at the point of expiring, and a permanent settlement was then to be made, or intended to be made, by Lord Minto, the then Governor General.

2018. With what class of persons was the settlement made?—Made with those generally who were called proprietors; however, the first settlement had been made, in very many instances, to the exclusion of those who were supposed to be the proprietors, and the lands let to farmers; but still, in a very great many cases, those supposed to be the proprietors were in possession, and paying revenue to government.

2019. When you allude to proprietors, what class of persons had a property in the land?—A variety of classes, I should say, beginning with Rajahs among the Hindoos, persons of high rank and large possessions, and Nuwabs, and persons of that class, among the Mussulmans or Mahomedans; then persons of inferior grades, still possessing a considerable amount of property; and below those, those possessing, either individually or in partnership with others, single villages; and in some cases what are called the Mocuddams, or the heads of villages.

2020. What was the character of the property possessed by them?—I think very much the same character as that of property possessed in this country, except that in some cases those holding under them had certain rights which were not determinable at their pleasure, as leases and rights commonly are in this country, at the pleasure of landlords.

2021. Was the zemindar a person of that description?—Yes, I suppose so.

2022. What other village officers were there under those proprietors?—You have the head of the village, called the mocuddam; generally you have under him the putwarry, the man who keeps the accounts of the village; you have the different tradesmen, the blacksmith, the barber, for instance, and others, who are useful in the village community; all those have in general small holdings of lands, or sometimes, where they have not lands, they are paid by a contribution of a certain portion of the grain or produce of the lands. Watchmen are paid in the same way.

2023. In what way was the government able to obtain the customary share in the produce, which appears to be looked for in India, if those persons had a property in the land which entitled them to receive the value of it?—By requiring the person who calls himself zemindar, for instance, to pay a certain portion of the produce, a certain amount according to an estimate of the fair proportion which he ought to pay to the government, after giving the shares of those who are actually engaged in the cultivation of the land, with all the necessary expenses attending this village community, such as I have endeavoured to specify.

2024. What share did the government require the zemindar to pay?—The nominal rule of our government was, that the zemindar should pay all that he received, *minus* five per cent. for the village expenses, as they were called, and 10 per cent. for his own profit, or malikanee, as it was called. That was the general rule laid down in the settlement.

2025. In those provinces did the government actually obtain so great a share of the produce as that rule would give them?—No; I should say certainly not, from my own experience.

2026. What proportion did they obtain?—I reckoned, in my own work, to leave to the zemindars 25 per cent., about a fourth of the net produce.

2027. Who were the persons generally engaged in the actual collection for the government?—Sometimes it was one single person, the zemindar, and sometimes it was the head of a village, who was not looked upon in the light of a proprietor so much as the others were.

2028. In case the zemindar undertook to make to the government so large a payment as you have alluded to, in what way did the proprietor come in for his share? —The village community consists, first, of the mocuddam; I am not talking of a man who may have a title to several villages, but I am merely attempting to describe the village community, setting aside the superior landlord; I say there comes, first, the mocuddam, who is the head of the village, and then there come the different classes of persons holding land, such as the brahmin, &c.

Wm. Henry Trant, Esq.

10 April 1832.

2029. Do you think that the zemindar was able to raise more from the ryots than he was compelled to pay to the government?—Undoubtedly he was, or it could never have been worth his while to enter into the engagement.

2030. Was the regulation of the detailed payment and the amount which was to be paid by each ryot determined by the zemindar?—It cannot be said exactly in all cases, or in most cases, to be left to the zemindar, because it has been settled by long usage. Certain persons I found to have prescriptive rights, which were disturbed by the zemindars, and ought not to have been, and were not generally; others who cultivated lands, not residing permanently within the precincts of the village, had not such rights, and the zemindar might put them out at any time and get others that would cultivate the land on more advantageous terms to himself.

2031. Did the people complain that the rate charged upon them was too high? —No, except that I think that all people I have met with in every part of the world complain of taxation more or less. They have complained very much against me and against others who have found that the government revenue might be considerably increased; but on the whole, I should say, after very considerable experience of the revenue as a collector, and afterwards as a member of the board, that the revenue taken by the government was very fair, and that the country was flourishing under the system established.

2032. Did any of the payments run in arrear during the existence of those three years' leases?—Yes, in some districts it did.

2033. What steps were taken to recover the arrear?—The usual steps were confinement in prison of the zemindar or whoever engaged for the payment of the revenue, the sale of his personal effects, and, in default of payment through those means, the sale of his rights in part of the village. That was resorted to perhaps oftener than it ought to have been.

2034. What portion of the land in such case was put up; was it the part that was appropriated to the zemindar or the whole village?—No, the rights and interests of the person who engaged with the government, clearly specifying that only his rights and interests are sold.

2035. What rights accrued under a three years' lease?—They would be of the same nature as under a permanent lease.

2036. If the existence of the profit-rent, to which the zemindar was held to be legally entitled, was found greatly to exceed the 10 per cent., which, according to the regulation, he was to be allowed for his payment, would not, in reality, the whole scheme of the settlement be nugatory, and would not the persons engaged in effecting it, in point of fact, know that they were giving the zemindar the possession of rights and profits which might and ought, if taken at all, to be taken for the government?—That would depend upon the vigilance of the collector; no doubt the utmost vigilance could not in all cases secure to the government the precise amount to which they were entitled by law or by reason.

2037. Under the system which prevailed in India under the native powers, when violence and war did not disturb it, was not the payment made to the zemindar by the ryots strictly the amount which he was bound to pay to the government, *minus* only his per-centage, and was he not to maintain himself upon that per-centage, and the produce of a portion of the land, of the nature of glebe, which was set apart for his support?—I should say, that in some cases he had such lands as have been described as glebe, commonly called nankar or nidjot (nidjot means his own proper cultivated land); however, I should say that, according to what I understood to be the practice under the native governments, it depended so much upon the degree of power and strength which the zemindar or talookdar, or whatever he might be called, that it is very difficult to say that any general system prevailed, so much depended upon might above right.

2038. Can you state at all what proportion of the zemindaries were brought to sale in consequence of the default of payment in the short leases of three years?—I do not think they were numerous at that time; in those districts that I was best acquainted with there had not been many, but some, under circumstances of decided malversation on the part of the collector, at Allahabad particularly, which were quite notorious.

2039. When you say that these cases are very notorious, to what proportion of the whole number of leases do you think they extended; to a half or a fourth?—No, not anything like that; according to my recollection of Allahabad particularly, having been the first district that I entered upon, as assistant to Sir Edward Colebrooke,

Wm. Henry Trant, Esq.

10 April 1832.

brooke, I suppose there were 100 cases or so brought forward at that time; I speak merely from guess at the present distance of time.

2040. Out of what number of zemindaries was that 100?—I should suppose that the number of estates at that time amounted to between 2,000 and 3,000.

2041. Owing to what circumstances was it that those sales took place?—To speak plainly, the dishonesty of the collector; that district had powerful proprietors, the rajah of Benares, and one or two other powerful men, who overwhelmed him with temptation. At that time there was no board or control nearer than Calcutta, and therefore it was very difficult to detect any deception that was going on.

2042. Was there reason to believe that in all the cases, alluded to the zemindars had actually collected the money?—No; in many cases, I believe, as far as my recollection goes, they had actually paid the amount due from them to the government officers; the tehsildars appointed to make the collections in sections of the districts, in pergunnahs, as they are called.

2043. At what period did the malversations exist which led to these sales?—Very soon after we obtained possession, in 1803; I went up with Sir Edward Colebrooke in 1808.

2044. Were these sales held to be lawful?—They at that time passed as lawful; persons who made the purchases at the auctions entered into possession; but at that time the board to which I belonged made inquiries, and recommended to government that special measures should be taken to investigate the claims of those persons who asserted that their estates had been illegally and improperly sold; but at that time the government thought it not expedient to resort to any extraordinary measure; but merely said that the persons so claiming must be referred to the regular courts to establish their claims. However, afterwards, they acceded, and appointed what is called a special commission, two gentlemen, whose special business it was to make inquiry into those claims. The consequence was, that in many cases, in most cases, those persons had their claims admitted.

2045. Under the native powers was it the practice to sell the rights of the zemindars?—No, I do not think it was.

2046. Do you think it a desirable step to take, with reference to the interest of the government, or the benefit of the people?—I think it is a measure that ought only to be resorted to in very extreme cases.

2047. Do you think it upon the whole disadvantageous to the people, and injurious to their interests?—Yes; at the same time I beg leave to say, that I am not prepared to admit that it would be right for the government to give up the power of transferring the rights of defaulting proprietors, or mulgoogars as they are commonly called, because cases have arisen where the zemindars, to my knowledge, have wilfully withheld the just amount of government revenue, trusting to the power which they have of either openly resisting or fraudulently defeating the attempts of the government officers to realize the amount of arrear and the amount of current revenue, by what is called khas, or detailed management; therefore I do not think it would be right altogether to give up the power, though I say that it should be very carefully and very rarely exercised.

2048. By those three years' leases, although it is a contract binding for so short a time, does it not appear that the government conceived that they had vested in the zemindar rights which he did not possess under the native powers?—No, I do not think that they had; though, as I said before, there was perhaps very little regard to actual rights, yet I do conceive that there was a right of property under the native governments.

2049. Have the goodness to explain to the Committee the grounds on which you rest that opinion?—They are these: for instance, I found in Agra, where I took charge of a tract of country which had, properly speaking, not come under our regulation or dominion, native institutions and native practices quite fresh. I found there several persons who were in possession of such a share of the produce of different villages, and in possession of those means of living in splendor, having large retinues, in the maintenance of which, as in our own feudal times, landlords were in the habit of spending their money. These means they derived from the produce of the land, which was given to them in right certainly of possession, and what I should call property, by the actual cultivators.

2050. Were these people, strictly speaking, zemindars?—I should call them zemindars. They were, according to my European notions of property, in possession of a share of the produce; for I take it that that is the substance of property,

Wm. Henry Trant, Esq.

10 April 1832.

after all, which enabled them to live well, and to maintain that appearance which they could not have done if they had not large revenues; and that was the chief source from which their revenues were derived.

2051. Have you any other reason for thinking that the officer called a zemindar had a property in the lands than seeing them live in such style as to indicate that they had considerable wealth?—Yes, I found the cultivators of lands inclined to acknowledge them as such, speaking of them as such, and treating them as such.

2052. Can you say whether, in the case of an officer who acted strictly and solely in the character of zemindar, or collector of land revenue in a village, upon his death it would have passed as a property to all his sons; or whether, his duty, as zemindar, would have devolved upon the eldest son and one individual only?—I should say that that would depend a great deal upon what may be called family arrangement. If there were several sons of the deceased zemindar, who considered their elder brother as more capable than themselves, from age or from circumstances, to manage the estate, if I may so call it, to deal successfully either with the native government at Delhi, or with the representatives of that government, that eldest son would be considered as the sole zemindar. In other cases one or more of his brothers might be admitted to share this ostensible situation with him. I should say that it depended so much upon circumstances that it is difficult to answer.

2053. Is there not a known law among Hindoos which regulates the descent of property, as well landed as personal?—Yes.

2054. What is that law?—I cannot at this moment, without reference to books, detail the shares. There are certain shares laid down for the widow, and for the sons, according to their seniority; I cannot at this moment undertake to point out the details.

2055. In the provinces in which you were connected with the settlement of the land revenue, suppose the case that no lease for three years had been granted, and that the zemindar had been called upon to collect the revenue from year to year, and that the zemindar had died, who would have succeeded to his duty?—The government would have admitted his heirs, or one or several representatives, to have stood in the place of the deceased zemindar or contractor.

2056. Would it have been one individual or many who would have been chosen?—In the case of a man leaving sons, and those being all of age, they would all have been admitted as joint proprietors, if they had so desired it.

2057. In the next descent would that equally have taken place; would all the sons of all those sons have become equally zemindars and collectors for the government?—I should say that they would, generally speaking; but then they might determine their relative proportions if they chose it, or settle any dispute that they might have, by an appeal to a court of justice; but really, on the face of the record of the government, they would stand as the successors to their deceased father.

2058. And so on from generation to generation, let the number of male descendants be what it might?—Yes, they would stand as the recorded proprietors.

2059. Has not the opinion prevailed that originally each village or district had but one zemindar at a time?—No, I do not think it has. I found that, for instance, what is called in the district of Barelly a record, made by Mr. Deane, the first collector, of ten years previously to our possession, and in that I found several persons, more names than one, standing as proprietors of a village.

2060. Would it not be better, do you think, and would not the duty which the zemindar has to perform, be in all probability better administered, both for the government whom he serves on the one hand, and for the ryot from whom he collects on the other, if the duties of that office should be confined to one individual?—Yes; I should think, generally speaking, as a mere executive officer, it would be better to have one known good man to do your business, than several who might not be so efficient, or who might clash with each other.

2061. If the character of permanency, which appears to have been given to the settlement in the Ceded Provinces by a lease of so short a duration as three years, has a tendency to lead to the subdivision of the duties of the zemindar in the way you describe, do you not think that even that limited degree of permanency has a tendency to produce an injurious effect both upon the interest of the Company as governors, and upon the interest of the ryots as occupiers of the land?—As I said before, there can be no doubt that if you are to set aside all rights, if you are to consider the government free and at liberty to appoint whom they may please to make their collection and manage their estate, it would be better that they should select one known trust-worthy person, than to leave it to chance with regard to several.

Wm. Henry Trant, Esq.

10 April 1832.

several. But I beg leave to say, that I do not consider this matter, as between the government and the land, to be one in which it is at all proper to disregard the rights of zemindars or landholders.

2062. The question pointed only to the interest of the government and to the welfare of the cultivators, who are the most numerous class of inhabitants of the country; the rights and interests that may exist in the zemindar form entirely a separate consideration?—I should repeat, that one person, whom the government might be at liberty to select, would do the business better than several whom they have not the power of choosing.

2063. Would the extension of the permanent settlement, as it has been established in Bengal, give the class of persons who are known by the name of zemindars in the Ceded Provinces any new rights and privileges?—I do not think it would give them new rights; it would confirm to them, in a manner exceedingly satisfactory to them, and, as I think, very advantageous to the government, rights which they had possessed more or less before the introduction of our government.

2064. You have in your answers once or twice used the word "zemindar or landowner;" is his title to the land derived from the native institutions, or from the provisions declared in the regulations of the Bengal government?—I said before that, with regard to one district with which I was best acquainted, a record had been made with great care, in which the names of those considered by the collector, a gentlemen of very great ability (Mr. Deane), as having *bonâ fide* titles to the possession of rights tantamount to ownership, or what was called indeed a proprietory right (that is the term we use in the regulations, I think, certainly in the correspondence,) were inserted, and such rights were admitted by that gentleman and by the commissioners at that time appointed for the management of that territory.

2065. Would any other class of persons than the zemindars be benefited by the extension of the permanent settlement, as it exists in Bengal, to the Ceded Provinces?—Yes; I think that all classes of the cultivators would.

2066. What reason have you for entertaining that opinion?—In the first place, because that degree of interference of the collectors and native officers, which is necessary under a system of occasional or temporary settlement, would in a great measure be abolished. That I consider a very great benefit indeed. In the next place, supposing there to be some room for improvement, as there is undoubtedly in many and most villages, the fruits of that improvement would belong to the village community and the zemindar, the person engaging for the revenue of government.

2067. In what way would the village community get any share of it; would not the zemindar take care to appropriate it to himself?—No, I do not think he would the whole; because certain classes of the village community have rights which they are very well inclined to maintain.

2068. Do you believe the persons in a village community who have rights, have also the power of maintaining them?—They would have much the same means, I think, that they had before the settlement.

2069. Has it not been found practically that in Bengal, where a permanent settlement has taken place, the rights which previously existed in a village community have been held altogether to have ceased?—Yes, I am aware of that; but I do not think it need be so, and I do not think it should be so.

2070. Has not the effect of the permanent settlement in Bengal been almost entirely to destroy the rights which existed in the village community?—No, I do not think it has, because I am sure that they could be no worse off than they were before it was established, for now they can do what they could do then, fight for their rights, which they do sometimes we know, and they can appeal to a court of justice, which is not always a sure remedy, but which is as sure a remedy as they had before.

2071. Does the appeal which persons under those circumstances make to courts of justice afford a speedy remedy?—It has not been hitherto, but it has become more speedy latterly, in consequence of the power given to the judges to refer such cases to the collector; indeed now, I believe, such cases may be, in the first instance, brought before the collector with less form, and therefore admitting of more speedy settlement than under the more tedious terms that were formerly prescribed.

2072. Have you any reason to know that within two years after the permanent settlement was established in Bengal, 30,000 suits were depending in the district of Burdwan

Wm. Henry Trant, Esq.

10 April 1832.

Burdwan alone, which had arisen from the difficulties created by the settlement?—Yes, I am pretty well acquainted with that case, having been secretary to the Board of Revenue. It arose out of the proceedings of the rajah, for that district was peculiarly situated, one of the largest districts being entirely under the ownership of one man, the rajah, who paid but little regard to the rights of the ryots. However there was an alteration, if I recollect right, in the regulations at that time in consequence of the destruction of inferior rights. The facility with which the zemindars could dispossess, and could oppress the ryots, I think was limited by a regulation passed about two years after the permanent settlement had been effected.

2073. But had it not been for that change, the facilities with which the zemindars could oppress the ryots might have still continued to produce the mutitude of grievances which led to such numerous applications to the courts for remedy, as you admit to have existed in the province of Burdwan?—Yes. One great abuse, as I believe, of this destruction of rights arose from the abolition of the office of canoongo, or registrar of rights, immediately after the permanent settlement was formed, which, as I think, was an unfortunate measure, one which the government endeavoured to remedy in my time by the re-establishment of the office, which was difficult to do at that distance of time; but which office exists, and always has existed, in full efficiency in the Upper Provinces; and therefore I should say that there exist at present (there did when I left those provinces, and such is the case now, I believe), very superior means to ascertain and determine the rights of all classes to those which have existed in Bengal.

2074. If permanent indefeasible property, rights and powers are granted to the zemindar, do you think it is possible that the canoongo clanne, or village officer, can maintain his right in opposition to him?—I certainly do, with the support that he ought to receive from the government officer.

2075. Do you think that the government in Bengal would be able to give him such support as would enable him to make head against the powerful zemindar, in whom such rights were vested?—Yes, I should say that they have the power. I, as collector, think that I could have maintained the right of those people.

2076. By what means, or under what authority, could you have done anything but sell the zemindaries?—A zemindar is liable to a fine, for instance, for an attempt to the improper dispossession of a person. The canoongoe clanne is distinctly paid by the government; over him the zemindar has no control whatever.

2077. At the time that those successive leases were granted in the Ceded Provinces, was there not an intention on the part of government to have gone further, and to have established a permanent settlement, similar to that which has taken place in Bengal?—Certainly. The Committee is no doubt aware that Lord Wellesley, in the regulation which was enacted for the settlement of the Ceded Provinces, prescribed three settlements, two for the term of three years, and one for four years; that made a term of 10 years, commonly called the decennial settlement, and from the end of that period the settlement to be formed was to be final and perpetual. Lord Minto, soon after his accession to the government in 1807, I think, thought it would be well to anticipate the period fixed by Lord Wellesley, and to make the settlement at the end of the sixth year permanent, subject to the approval of the authorities at home. That settlement I was engaged in making in three districts. The authorities at home did not consider it right to confirm that arrangement, as it forestalled the period originally fixed by Lord Wellesley; but the government in India considered themselves, in consequence of the answer from the Court of Directors, fully at liberty to declare that the next settlement, that is to say, the one to be formed at the period fixed by Lord Wellesley, should be permanent. However, the authorities in England, in consequence, very much, as I believe, of a change of the men who regulated those matters, withdrew that sanction which the government thought, and which certainly I, as an officer of the government, thought, they had fully given to the permanent settlement of the Western Provinces; and I think it right to say that the zemindars and others, all those connected with the land, when it was announced to them that the settlement which had been made at the conclusion of the decennial period fixed by Lord Wellesley was not to be permanent, and that the Court of Directors had interdicted the government from giving any assurance that it would be made permanent at any time, expressed to me repeatedly very great dissatisfaction, nay, in round good set terms taxed the government with a direct breach of faith, and, I am sorry to say, that I think they were fully justified in so doing, and I would more-

Wm. Henry Trant, Esq.

10 April 1832.

over beg leave, as I think it of great importance, to state one circumstance, that there was a very serious insurrection of the people at Barelly, where I happened to be, not in any official capacity, for I had just come from Calcutta, and my appointment as a member of the board had not been made out. However I went there, and I found the people in open rebellion, assembled in vast multitudes, armed at all points. The immediate cause of this I found to be some dispute, arising, in the first place, out of an imposition of a police tax, for the purpose of maintaining the town police, something very much indeed on the plan of our London police. I was requested by the authorities there, by the Judge of the Court of Circuit and by the magistrate and others, though I had no official capacity, to undertake to communicate with the people, and to endeavour to ward off, if possible, the very unpleasant consequences which threatened us all from this tumultuous assemblage of the people. I am sorry to say that circumstances, which it is not necessary to detail, prevented my making that accommodation with the people which I was authorized by the authorities there to make, and it ended in a conflict, an attack upon the military party we had there, and a most grievous destruction of the people, which was quite necessary, to the amount of about 600. I found there that the people of the country generally had flocked in with arms to support the people of the town, as they honestly confessed to me afterwards, very much in consequence of their dissatisfaction at the announcement which had shortly before been made to them of the non-confirmation of the permanency of their land settlement. I therefore have reason to conclude that they did consider it a very important object to them, and that they did consider the withholding of a boon so pledged and so offered by the government as a cause justifying in some degree an appeal to arms.

2078. Do you think that those people were duly apprised that the sort of settlement which would be extended to them would leave unsettled the amount to be paid by the cultivators for their land, but would leave the zemindar not only the power but the disposition to take from the ryots as much as he could extort from them?—No, I never understood that; I understood that all inferior rights held by the village community were to be respected, and that if they were infringed, redress was to be given by the ordinary operation of law in the courts of justice, or by such other means as the government might find necessary if those courts did not prove effectual. I never supposed, nor did the people ever suppose, that they were to be left to the mercy of the zemindars altogether.

2079. Have not the ryots of Bengal been left to the mercy of the zemindars?—I think they have to a considerable extent; but that they need not have been, and would not been, under a more efficient system of revenue management, such as has been established in the Western Provinces.

2080. What limitation was there to the power of the zemindars; were not the ryots completely at the mercy of the zemindar as much as men could be?—No, I do not think they were. In many cases they did appeal to courts of justice and did obtain redress, and in other cases they were ready to maintain their rights by their own strength; but, generally speaking, there has been great disregard of rights in Bengal.

2081. Would such a settlement as has taken place in Bengal, if extended to the Ceded Provinces, be beneficial to the ryots in those settlements or not?—I should say that you would be, as to a permanent settlement, exactly where you were, or nearly, under a system of temporary settlement; for what I contend for when I say that a permanent settlement of the revenue was promised, is for a limitation of the public demand; and if the Committee will allow me, I will refer to the opinion of Sir Edward Colebrooke, who is better fitted than any one to give a sound opinion upon the subject. He was for 12 years a senior member of the Revenue Board to which I belonged, in the Western Provinces. This is the extract from a Minute by Sir Edward Colebrooke, who was then a member of the Supreme Council of Calcutta, dated the 12th of July 1820:—"In the Minute which I laid before the Honourable Board on the 17th of March, suggesting the expediency of some early measures for giving effect to the promise of a permanent settlement in the Western Provinces, I confined myself wholly to the question of limiting the demand of government from the land, without any reference to the rights of the parties with whom the engagements for such limited demand should be made, or in other words, to the question of the permanency of the assessment as between government and the country at large, distinct from the question of the permanency of the settlement as between individuals holding, or claiming to hold, a right

Wm. Henry Trant, Esq.

10 April 1832.

a right to engage. The two questions are, in fact, so entirely distinct, that either of them may be fully considered and finally decided without any reference to the other; that is to say, the present assessment might be declared permanent without any inquiry into or decision on the rights of the parties with whom the settlement is to be made; and, on the other hand, these rights could be finally set at rest although the assessment should continue temporary." This extract explains my idea upon that part of the question.

2082. Then the assessment that you would wish to establish would be permanent as far as affects the demand from the cultivators of the land, but would be under regulations entirely different from those which prevailed under Lord Cornwallis's settlement?—Yes; making every possible inquiry into the rights of all parties interested in the possession and the cultivation of the land. I do not think it at all necessary to enter into a minute examination of rights and claims in every case, because, according to my experience, that would be endless; but that you should do that only in cases where rights are set up, and where a call is made for inquiry; for I have known many cases where people declined, when they seem to have a right to engage with the government; they said 'No,' they would rather not, they were contented to remain as they were: therefore I think it is a very different thing to have the means of giving a right where it is demanded, and to pry into those details in cases perhaps in which people would much rather you should keep away. I think that is a matter always to be held in view. In the system lately adopted, within the last ten years particularly, at the suggestion and under the superintendence of Mr. Holt Mackenzie, who succeeded me in my office in the Territorial department, according to my knowledge of this matter, and confirmed by all that I have heard since, from information given to me by those who have been engaged in those matters, the details are so endless, and I should say also, so vexatious as respects the natives, that I hope that system will be revised, and that the government will adopt some plan which is feasible and practicable, and the end of which you may see, and not put off the people, as has been done up to the present time, with a pretence of inquiry into their rights, thereby defrauding them, as I contend (for I must use strong language), of a right which you have over and over again pledged to give them in the limitation of the assessment, and this under a pretence of a tender regard to their rights; therefore, I say, until the government alters its present plan, and adopts some shorter and easier plan of settling this question, the people will still continue to tell my successors, what they have told me, that the government are *be eeman*, that is, without religion and without faith; and that they will deserve to lose, as their former rulers did lose, the dominion of the country in consequence of their bad faith.

2083. If what you promised to the people, namely, the extension of Lord Cornwallis's settlement, would have been an injury and not a benefit, why should you complain of that settlement not being given them?—No man will contend, I think, that limiting a tax can be said to be an injury.

2084. Has it not proved an injury in the provinces of Bengal; has it not injured both zemindars and land cultivators?—No; I should say certainly not.

2085. Have not nine-tenths of the zemindaries been put up to public sale, and the ancient zemindars deprived of their possessions by this process?—There is great difference between estates being put up for sale and their being sold. There is one most important proof that I should bring. The state of the country before the permanent settlement was such, that perpetual famines were occurring, and they kept up large buildings for storing of grain, in order to provide for such exigencies, and nothing of the kind has been known lately; not only have they fed themselves, but supplied their neighbours with considerable quantities of grain.

2086. Would not the mere cessation of war be sufficient to explain that difference?—It arises from the violence and all kinds of uncertainty existing before the permanent settlement.

Jovis, 12° *die Aprilis* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

III. REVENUE:

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

Lieutenant-Colonel *William Henry Sykes,* called in; and further Examined.

2087. ACCORDING to the regulations established in the Dukhun for the collection of the land revenue, is the farmer ever certain of the exact amount of the cesses that he will have to pay for one year?—No, he is not, from many of the cesses being in kind, which are not converted into money until the end of the year, at the money price at the time.

2088. By what officer is the estimate made, according to which the conversion into money is fixed?—It is arranged between the government revenue officer, the village authorities and the cultivator; but the latter has little influence in the determination.

2089. Is it necessarily a very troublesome and uncertain process?—Certainly, it is a very troublesome and uncertain process.

2090. Are many persons necessarily employed in collecting those cesses, and in making the valuations?—There must be a number of persons, of course, employed in a large collectorate.

2091. Are they all natives?—They are all natives for those minor duties.

2092. Are the persons employed in a situation to obtain the means of living from property of their own, or are they maintained entirely by the pay that they get for the discharge of those public duties?—They are occupied, I believe, in public duty only, and dependent for subsistence upon their salaries.

2093. Is it possible to carry into effect a commutation of those different cesses for a land-tax, without recurring, in the first instance, to an actual measurement and actual valuation of the land?—It could be done certainly by arranging with those who have claims upon those cesses, and with the cultivators themselves, for such cesses at least as the cultivator has to pay.

2094. If the cesses are extremely unequal in themselves, and in their distribution amongst the individuals upon whom they fall, would there not be some injustice in commuting them for an equal and general land-tax; in that case would it not put a tax upon some who now may be exempt from a cess?—Where persons are now exempt, they should bear a share; where not exempt, the new apportioning the cesses would ensure a more equal pressure. Some of them certainly could not be thrown upon the land, such as commutations for personal labour of individuals or families, &c. &c.; but all those falling upon the cultivator might be commuted into a land-tax without injustice.

2095. In the collection of the land revenue, what proportion of the gross produce of the land is taken by the British Government?—The average assessment of a beegah of land is one rupee and 14 reas for the whole of the four collectorates, or 2 *s.* 9 *d.* one-eighth per statute acre. The produce of a beegah of medium land has been determined to be about 240 seers; but the collector of Poonah, Captain Robertson, from personal observation, has determined that good land produces 412 seers; taking, however, the lowest estimate, and supposing the average price of mixed grains to be 30 seers the rupee, the assessment per beegah being a rupee and 14 reas, the proportion of the produce taken is not one-seventh. If the price of grains were 40 seers per rupee, it would be nearly one-fifth; if 60 seers per rupee, not two-sevenths; if only 15 seers per rupee, the proportion taken would only be one-fifteenth. Of course, if Captain Robertson's estimate be taken, those proportions would be doubled; there would be one-half less taken.

2096. If the land is not of uniform fertility, and a fixed quantity of produce is assumed to be a certain proportion of the whole produce, must not the actual payment from poor land exceed that from rich land?—I have thrown together the rich and poor land, and taken a medium produce; and I have also given an average of the assessment for the whole country, and reduced the two elements as nearly to a medium state at possible, thus making the conflicting anomalies compensate each other.

2097. In the actual detailed application of the charge upon the land, is there such an adaptation made as makes the tax regular, it being lower upon poor land than

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

than it is upon rich?—I have mentioned that there were no land measurements under the old Hindoo government, and that the tax was levied upon productive power, and not upon superficial extent, consequently there was an adaptation. The partial introduction of beegah measurements by the Mussulmans may have disturbed it.

2098. Do you think that is done with tolerable accuracy?—The result of the revenue survey will be the test of that.

2099. Is there a revenue survey now going on in the Dukhun?—When I left India in January twelve months there was.

2100. What time will it take to complete it?—They have been three or four years about it, and I think it will take two or three years more, unless unfortunately it should not be allowed to go on.

2101. Has the revenue of the Dukhun increased or diminished of late years?—It has diminished considerably. From 1822 to 1827–28, it diminished five lacs, 33,399 rupees, independently of commissions; in 1827–28, four lacs and 15,000 rupees in Ahmednuggur, and four lacs and 16,320 rupees in Poonah, amounting to a total diminution of 13 lacs, 607,025 rupees, three-fourths and five reas, equivalent to 15 and 16 decimals per cent. of the revenue of 1822.

2102. To what causes do you attribute the decrease?—It is certainly an exceedingly difficult question to answer; it probably involves several causes. An apparent cause is the exceeding cheapness of agricultural produce, which disables the cultivators from paying their full assessments.

2103. It is stated by Sir John Malcolm, in his account of Central India, that the sudden cessation of war, and the return of the population to peaceful habits and the cultivation of the land, had both diminished the number of consumers, and greatly increased the number of producers, and to that he attributes a very remarkable fall in prices in the countries north of those of which you are now speaking. Can the fall of prices in the Dukhun be attributed to a similar cause?—If such were the case, there would necessarily appear a much larger extent of cultivation upon the returns than formerly; but I have shown, from a comparison of eight towns under the Mahratta government, and under our own, that the cultivation has diminished.

2104. Was there formerly an export of produce to any district or country which is now supplied from any other quarter?—I do not believe there was. The only probability of export would be to the coast; on the land side the country is more fertile, and the produce therefore cheaper, consequently there would not be an export that way. There always has been considerable difficulty, from the descent of the Ghauts to the westward, in communicating with the coast; and I do not think the bread grains usually went, unless in small quantities, if I except probably wheat. The exportation has principally consisted in gram *, aromatic seeds, condiments and garden produce; also rice, of which there are several varieties cultivated in the Ghauts; but on the whole, I do not consider any alteration in the amount of these trifling exports alone sufficient to account for the great fall in prices of agricultural produce.

* Cicer Arietinum.

2105. To what is the fall of prices popularly attributed in the country by the people themselves?—The people appear as much at a loss to account for it as ourselves: some absurdly assert that the fall of prices is attributable to the failure of crops; but that is utterly inconsistent with a low price. One reason assigned to me was the diminution of the currency in the country. Another was the superfluity of grain.

2106. What facts have come to your knowledge upon that subject?—In conversing with the natives as to the causes of their distress, and their inability to pay their assessments, the above were their explanations. The superfluity of grain cannot be doubted. The failure of the crops was an unfounded assertion; and with respect to the diminution in the circulating medium, as the yearly disbursements in the Dukhun are said to exceed the receipts, it cannot be the fact. The relative value of silver and copper has been singularly altered in favour of copper, and yet uncoined copper is much cheaper than formerly.

2107. Of what does the circulating medium consist; can its standard in any way have been changed?—Silver and copper only. The relative value of copper and silver has been altered 26 per cent. by the money changers (shroffs).

2108. What may be the value of the annual exports in the Dukhun?—Very trifling. The customs in Dharwar amount only to 5.84 per cent. of the whole revenue, and in Poonah, where they are highest, they amount only to 12.10 per cent. of

Lieut.-Colonel
Wm. Henry Sykes.

12 April 1832.

of the whole revenue. I have a list of the imports and exports for the inspection of the Committee.

2109. What government expenditure is there in the Dukhun?—The civil and military establishments, and numerous pensions to natives; the absolute amount I do not know.

2110. Where is the silver coined of which the currency consists?—There is a large mint now established in Bombay for a uniform coinage; but I do not know whether it has commenced operations or not, certainly not on a large scale. The rupee current in Bombay is coined at Surat; the rupee in which the assessments in the Dukhun are made, and establishments paid (the Ankoosee), at Poonah: but there are rupees of many other mints current in the Dukhun, all of them at a discount; and rupees of the same mint and of the same standard, coined in different years, have a different marketable value, agreeably to their age, the oldest being the most depreciated.

2111. Has the standard of currency been altered of late years?—Certainly not.

2112. Was there any depreciation of the actual currency under the native powers?—I could not testify to that definitely. A very strange alteration has taken place in the relative values of copper and silver within a few years in the Dukhun. Under our government, between the years 1825 and 1829, the relation between copper and silver has varied from 80 pice in the rupee at Serroor, in May 1825, to 56 pice in the same rupee at Poonah, in June 1829.

2113. Can you state whether any variation has taken place between copper and gold in like manner?—No, I cannot; gold is not current in the Dukhun.

2114. Is the currency uniform through the Bombay presidency?—No, it is not; there are many coins received: there is the Surat or Bombay rupee; the Ankoosee, Belapoor, Waphgaon, Chandwur, Shree Gondee, Juree Putka, and 50 others probably, each of them divided into Nirmul, Chaapee and Soolakee, or "clean," "stamped," and "proved," all differing in value.

2115. Is the proportionate rate at which they circulate uniform throughout the different parts of the Bombay presidency?—I would say not.

2116. Is there then a varying rate of exchange between one part of the presidency and another?—Certainly; not only between Bombay and Poonah, but between district and district: in one district the rupee shall be worth 76 pice, and in its neighbour it may be worth 80.

2117. Does the rate at which these coins circulate in the different parts of the presidency exceed the amount of the cost of the transport of coin from one part to another?—It certainly does amongst the natives.

2118. Is there any paper circulation?—None whatever; there are bills of exchange.

2119. Where those principally government bills?—No, native bankers' bills.

2120. Are remissions of the land revenue charged upon individuals frequently granted?—Very commonly, and I think with great facility.

2121. When you say with great facility, do you mean that the persons granting them are often deceived and over-persuaded, and that they make them in cases where they are not required?—I mean that they are given very readily; that government is exceedingly considerate in that respect, and permits the collectors to remit very large sums on their own inquiry and observation.

2122. Have remissions always been granted with equal facility?—I cannot speak to the time preceding my occupying the office of statistical reporter, from November 1825. From an extensive inspection of village papers, remissions appear to have been rare under the native governments.

2123. The Committee see that the terms tunkha and kumal are constantly occurring in the revenue accounts; be so good as to explain their meaning?—Under the Mussulmans, the revenue system was mouzawar or village; a whole village was assessed at a certain sum; this was the tunkha, which is a Persian word for an "assignment," *i.e.* the village was assigned to pay a definite sum; but beyond this sum the villages required to raise money for the village expenses, huqdars and other matters. The total sum raised was the kumal, which means "total," "totality," and those terms are not applicable to revenue systems, but to those simple circumstances.

2124. What are the branches of revenue in the Dukhun besides the land revenue, and what proportion do they bear to the whole revenue?—The customs, the sayher and miscellaneous.

2125. What does the sayher tax average per head?—For the whole country it averages nine rupees, a quarter, and 52 reas.

2126. What

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

2126. What items do you include under the name of sayher?—Sayher in its origin is a Sanscrit word, meaning market. It is divided into two great heads, mohturfa and bullooteh; the first embraces taxes on shops, trades, &c., the second, the bullooteh taxes. Many of the extra cesses, previously alluded to, which are paid by the land, I observe in village papers are improperly classed under sayher.

2127. Did these taxes, which you denominate sayher, exist under the native powers?—Yes, they did.

2128. Exactly in the same state in which they do now?—Exactly in the same state they do now, as far as numbers go.

2129. As far also as the mode of collection goes?—As far as the mode of collection and the variety of the taxes go; but I have mentioned that some of the extra cesses in kind are now taken in money.

2130. Do you think they are a well-arranged system of taxation?—Many of them are objectionable. The shop tax, which is paid as a licence, I think is suitable.

2131. Is it high?—The average does not exceed 18*s.* a year for any one tradesman.

2132. It has generally been found that taxes of the nature of licences have a tendency very much to discourage persons of small capital from entering into business of any kind?—No; in India that will not often be the case, because every man's son is bound from caste to follow the trade of his father, whatever it may be; and the licences are low.

2133. Suppose the son has not capital to enable him to carry it on, what happens?—In that case he probably turns soldier or labourer, or religious mendicant.

2134. Does the amount of sayher frequently prevent persons of small capital from engaging in business?—The amount does not appear here sufficient to produce that effect.

2135. Is there much trouble in collecting it?—It is collected by the pattell and koolkurnee of the village, under the superintendence of the revenue officers, with some trouble of course.

2136. Is there much imposition in collecting it; do the officers take more than goes into the pockets of the government?—Some, no doubt. Taxable persons under the sayher can be withdrawn from the lists.

2137. Is that capable of remedy?—By making it the interest of the village officers not to conceal taxable persons; and in the revenue officers' means being made such as to release them from inducements to petty frauds.

2138. What other tax do you include under the head of sayher?—The bullooteh, which is a tax upon the fees in kind received by the village artisans from the cultivators, and upon their eenam (or jeft) lands, when they hold them. I see also that a per-centage upon bad coins is included in the accounts of one village, under the head of sayher.

2139. Have the goodness to explain to the Committee in what way a tax can be levied upon bad coins?—This is usually called the sherusteh butta, or customary per-centage on the difference between the coin in which the lands were originally assessed and the coin in which the cultivators paid their taxes. It is possible the cultivators may have paid in inferior coins to the coin of the state, and it was found necessary to fix a rate at which such coins should be received; the difference would be levied on the whole village, as the pattell paid in the lump; but when the assessments were paid in the current coin, there should not have been any per-centage; nevertheless, in all the village accounts I have inspected, ancient and modern, throughout the country, this article appears a permanent charge, although the cultivator may have paid in the government rupee; and in case he pays in any other inferior coin, of which there are many in the country, he has to pay the per-centage upon that particular coin, agreeably to the bazaar rate, and this is called bazaar butta. The cultivator in such cases, therefore, pays double per-centage. I suppose the sherusteh butta to have been one of those inventions to increase the revenue without affecting the sostee dur or permanent rate upon the land.

2140. Did you not state on your last examination, that under the native powers, as well as since the Dukhun had been in possession of the Company, the land-tax itself had not been increased?—Yes, I did.

2141. And that the only increase of taxation was through the medium of these cesses?—Yes. I do not think I mentioned before that those extra cesses are called babtees.

2142. Do the people of the country consider the government as pledged not, under any circumstances, to increase the amount of the land revenue?—Unless

Lieut.-Colonel
Wm. Henry Sykes.

12 April 1832.

under a revision of the whole system. I think they consider that should be the case. There are certain districts, however, in the Mawuls, where they consider it necessary, from changes in the direction of the rivers or rivulets, or from other accidental circumstances, that a new valuation of the land should take place every six or seven years.

2143. In cases where remissions have taken place, if the price of produce should again rise, would they not think it fair that the land revenue should be increased? —I think it would not be advantageous that any cultivator should have the prospect of an increase before him; he would admit, of course, the propriety of it, if he found his profits quite sufficient to meet their increased demand; but a man will not lay out money upon his land, if he has the prospect of having his profits shared by government in any proportion it chooses to fix.

2144. What does the whole revenue of the Dukhun average, viewed as a capitation tax?—Viewed as a capitation tax, it is four rupees and two reas per head, or about 8*s*.

2145. By the account that you have given, it does not appear that the taxes and assessments are so heavy as to be very burthensome upon the people; how do you account for the general poverty, and for the recurring calls for remissions in the rents?—I would say that the law of succession of property is one principal cause of constant poverty, and the immediate pressure arising from the exceeding cheapness of produce.

2146. Are the Committee right in believing that the Mahomedans, according to the tenure on which they hold property, are at liberty to leave it as they please, but that the Hindoos leave it to their sons, or all the children?—I have not studied the Mahomedan law sufficiently to answer that question; but I think the Mussulmans may leave it as they please. Division is the Hindoo law.

2147. Is there any doubt, that amongst the Hindoos the property must be divided amongst all the sons, and that they have no power of disposing of property by will? —I think the impression of the people is, that they are bound to divide their property equally among their sons.

2148. Whatever the law may be, the Committee understand you to say, that in practice the property, be it what it may, is divided among the descendants upon the death of the father?—Yes; the people think themselves bound to divide it equally, from usage.

2149. And this process, in your opinion, tends to keep the people poor?—This process necessarily tends to keep the people poor, from its preventing accumulation of capital.

2150. Does anything occur to you as likely to improve the revenue, or to ameliorate the condition of the people in the Dukhun?—The first thing is the exact measurement of the lands, and a new valuation of them; raising exportable articles, the abolition of transit duties, the abstaining from inquisitorial examination into the lands and habits and speculations of the cultivators, leaving them to themselves as much as possible, and, of course, the adaptation of the taxes to their means, leaving them a rent; also the settlement of enterprising capitalists in the country.

2151. Are there any products which could be profitably raised in the Dukhun for exportation?—Sugar, to a great extent; there are four kinds of sugar-cane in the Dukhun.

2152. Do you think that sugar, under the present regulation, could be raised at such a price as to compete with the West Indian sugar in the market?—I should think so, from the price of field-labour varying from 1*d.* to 4*d.* per diem.

2153. Is there any market for sugar in the East?—There is a considerable consumption for it, but not such a consumption as to absorb all that is or could be produced.

2154. How is China supplied with sugar?—Chiefly from its own resources, and probably also from India and Siam.

2155. What other productions could be raised besides sugar, which might be profitably exported?—Silk and cotton to a limited extent, and indigo.

2156. Is silk raised in the Dukhun now?—Yes, and it is improving.

2157. Under what circumstances is it raised, and how is it managed?—It is at present in the hands of a very few people, and there is some difficulty in extending it, from the want of capitalists.

2158. Is the white mulberry cultivated in the Dukhun for the sustenance of the worm?—There are three or four species of mulberry.

2159. Is

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

2159. Is it the same mulberry that is raised in Europe?—I think not the same mulberry. Here is the first species, here is the second species, and here is the third species [*referring to sketches in a manuscript book*]: the white mulberry is one species, the Morus Indica is the second, and there is a third species; also a smaller shrubby kind, producing an exceedingly nice fruit.

2160. Why do the natives object to the cultivation of silk?—I do not know that they object; it is a troublesome operation, and the Hindoos do not like beginning anything new.

2161. Is it a profitable employment?—It must be a profitable employment, but it requires energy; it requires tact, and it requires perseverance.

2162. Were any Europeans engaged in the produce of silk in the Dukhun?—When I left India there were three or four that were disposed to undertake it. An Italian of the name of Mutti had taken a garden in the neighbourhood of Poonah; the civil surgeon Graham, a friend of mine, had taken a large garden at Ahmednuggur, for the purpose of planting mulberry trees, and cultivating silk; I think he had got a lease of it for a number of years. Dr. Owen, a medical gentleman at Serroor, was raising worms on a small scale, and the collector at Dharwar had raised them successfully. I saw several specimens of the silk.

2163. What do you know of the quality of it?—The quality was looked upon as equivalent to some of the China silks. I attended with Sir John Malcolm at the examination of some of Mr. Mutti's silks at Poonah, and they were pronounced to be very good. His establishment presented a pleasing picture in the cheerful and busy faces of the men, women and children employed, all of whom had learnt the management of the worms and cocoons with great facility.

2164. Is there any other article suited for export?—I would mention a wild silk, which appears to be very valuable, the cocoon of which is very large, and the fibre is 15 times stronger, bears 15 times the weight of the ordinary cocoon. I sent a drawing of the insect and an account of it to the Royal Asiatic Society, through the Literary Society of Bombay, some years ago.

2165. Is this an article that is known in commerce?—It is not known in commerce; but it might be cultivated certainly.

2166. In what respect does that worm differ from that already known?—In the larva being of a much greater size, and spinning a stronger thread. The cocoon is from an inch and a quarter to an inch and a half in length: it is a new species of worm.

2167. In what parts is this wild worm found?—In all parts of the Dukhun.

2168. Could it be domesticated, do you suppose?—I made repeated trials, and although the females laid their eggs, I could never get the eggs previously impregnated by the males, and the eggs would never fertilize. But I am told the worm has been bred in Dharwar.

2169. Can the cocoons be collected from the wild worm?—Yes, in great numbers. I have a great number of cocoons in my possession now, and they are always for sale in the bazaars of the Dukhun, under the name of Kolesurra.

2170. Is wax an article that could be profitably exported?—To a great extent; there are four species of bees producing honey, and the honey is remarkably fine, and very abundant. None of the bees have been domesticated, but honey is so cheap that you get 11 pounds for 2*s*. The finest wax candles are made, and could be imported into England but for the duty, amounting to a prohibition. In my individual instance, on landing in England, I had a large supply remaining of my ship store, and it was necessary to pay half-a-crown a pound duty upon the supply or abandon the candles, which is the common practice.

2171. Could not the wax be imported at an early state of preparation, and before it has been manufactured into candles?—Certainly.

2172. Is the importation of wax into Europe from the East Indies increasing?—I have not seen the returns. There are a number of gums, dyes and lacs, that might be exported from the Dukhun. The Dukhun produces genuine gum arabic to an unlimited extent, if the people chose to collect it: the woods also produce many gums and medicinal plants.

2173. What was the organization for the collection of the revenue, and what were the regulations of the police under the Hindoo government in the Dukhun?—Each village formed a community within itself, consisting of the pattell and his assistant, the chowgalla, the koolkurnee or village accountant, the barah bullooteh or twelve artisans, and the mahr, whose duty it was to look after land marks and to assist in collecting the revenue. The lands were divided into family estates called thuls, bearing the family name, and hereditary in the family; the owner of part of

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Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

one of these estates being called thulwahee or thulkuree, corresponding to the term introduced by the Mussulmans to designate the rights of these holders, viz. meerasdar, or holder of hereditary land. A certain number of those villages were thrown together into a naik warree, over which was a naik; a certain number of naik warrees constituted a desh mokee, under an hereditary officer, always a Mahratta, called a desh mook; the desh mook was assisted by a desh chowgalla: the accounts were kept by a desh pandee, or provincial accountant. Above those officers again there was an intermediate link between them and the prince, in sir desh mooks and sir desh pandees. The desh mook had the civil charge and the police of the province; the desh pandee had the charge of the accounts of the province, and he was always a brahmin. The division of the country into soobahs, talooks, pergunnahs and turruffs, was the work of the Mussulmans. I would take advantage of the present opportunity to say, that the person usually called Potail, in works on India, is only known in the Dukhun by the name of Pateel, the way in which the word is spelt in the Mahratta language.

2174. Are the officers in this organization still retained in active employment?—They are still retained, but only the village officers in active employment.

2175. What authorities have been substituted in their stead?—Our own revenue servants.

2176. Europeans or natives?—Europeans and natives. Our collector corresponds to the sir desh mook, and our native mamlutdars correspond to the desh mooks under the Hindoo system.

2177. Are the lands and emoluments which were originally possessed by those people continued to them?—Yes, they are.

2178. Then they still remain a charge upon the public?—They still remain a charge upon the government and upon the cultivator, as they were paid partly by a per-centage upon the revenue, and partly by fees in kind. They have in most villages also lands tax-free.

2179. Do they constitute a heavy charge upon the public?—Very considerable.

2180. Can you form any idea of the amount?—It varies in different districts from one to five or six per cent. upon the revenue.

2181. Why has it been thought necessary to set aside those persons, and substitute others in their stead?—They were dispossessed by the Mussulman government.

2182. Would it not be a wise measure to restore them again to their employments, and to get rid of those who have been more recently appointed at a more modern date?—Certainly so.

2182. Have you any doubt that they would discharge their duties with fidelity?—There is much more reason to believe that they would discharge their duty with fidelity than those who are at present appointed; they are men who have a permanent interest in the land, and have something to lose. Our revenue servants are adventurers.

2184. Would not such a measure be very acceptable, by restoring the ancient institutions?—No doubt, by restoring to them their ancient functions and authority they would be pleased and grateful.

2185. Does the tenure of land, and the manner in which the revenue is levied, produce much uncertainty of property, and much litigation, in the Dukhun?—The tenure of land is so simple, and intelligible and unquestionable, that I do not think it can produce more litigation than the possession of land does in Europe; property is hereditary there just as estates are hereditary in England.

2186. Is there such a doubt as to the rights of the occupants as to create much dispute and dissatisfaction?—There may be amongst families in some cases.

2187. What courts are there for the resort of litigants?—Courts of the European judges, and the collectors are also magistrates. But most of those minor matters are decided by the punchayet amongst themselves by arbitration.

2188. Do the punchayet courts still prevail in the Dukhun according to their ancient forms and institution?—The people are left at liberty to decide by arbitration if they please, and assemble punchayets.

2189. Do the zillah courts exist in the Dukhun?—There are judges, and criminal judges, and courts of circuit.

2190. Are they choked up with business?—I believe there is a good deal of business in arrear, but I do not consider myself competent to give an answer to such questions, not having collected facts connected with the administration of justice.

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

justice. I could only speak to the feelings of the people in regard to our courts of justice.

2191. Are there extensive manufactures in the Dukhun?—Scarcely any; they are reduced to the production of the very coarsest cotton cloths and blankets. I took a list of almost all the cloths in Poonah for sale, to see from whence they came, and I found, to my great surprise, that the four provinces of the Dukhun produced scarcely a thing for sale beyond the coarsest articles. Valuable articles either came from the Jagheerdars' territories, or from Seendeh's (Scindiah's), Holkar's, or from Berar, or they were of European fabric.

2192. Have the manufactures been affected by the importation of the British commodities?—Very seriously indeed.

2193. In what articles have the British commodities interfered with them?—In all the cloths beyond the coarsest cloths.

2194. Do the lower class of people wear British cloths?—Yes, cottons and woollens, when they can afford to buy them.

2195. Do they appear to be better clothed in consequence?—Yes, I think they wear finer fabric of cloth than they did before.

2196. What is the rate of interest paid by the cultivator for the advances of capital, and what persons are in the habit of making those advances?—About two per cent. a month, but it is sometimes much higher; and in borrowing seed-grain, it is frequently 100 to 150 per cent. The lenders are brahmins, and that class of shopkeepers called the warees, who correspond to grocers and grain-dealers in Europe.

2197. Are the ryots in such a situation as to make it necessary for them frequently to borrow at this most extravagant rate of interest?—I am afraid they are, as there is a great deal of improvidence in the ryot.

2198. Is the land property in the Dukhun much encumbered?—I think a great number of mortgages exist upon it, but all in the small way.

2199. Do you know whether it is the habit of the landholders of that district to subdivide property into very minute portions, for the purpose of mortgaging?—I have no doubt that they do do it.

2200. Have the ryots much fixed capital on any of their farms?—I do not think that the ryots have any capital beyond their land, their cattle, their ploughs, the ornaments upon their wives, and a few household utensils; most of them have arms and many of them horses.

2201. Are the agricultural implements which they use of an expensive kind?—Very cheap and simple, but quite sufficient for their purpose.

2202. Do you think the land tolerably well cultivated?—The returns are very large indeed, and would indicate an efficient cultivation.

2203. How many fold for the seed?—For wuree * the returns are 240 for one. For bajra †, which is the sujgoora of the Mahrattas, 2,120 seeds upon one head; but I have founds plants with eight or more heads, giving a return of 16,960 seeds for one. For jondla ‡ or jowaree the return was 2,895 seeds for one, and I think the kodroo § or bhurtee gives the astonishing return of 61,380 seeds for one. Wheat 80 for one, with three heads; but I have specimens of wheat with 25 stalks from one seed; and the return of the kateh guhoon, a field wheat, is from 380 to 480 for one.

2204. Is the banana or plantain cultivated in the Dukhun?—Many varieties are cultivated.

2205. Does it form to a great extent the food of the people?—The fruit is very much eaten.

2206. Is tobacco cultivated in the Dukhun?—Tobacco is cultivated to a considerable extent, and one kind of tobacco is very good. This variety is cultivated near Meeritch.

2207. Is it an article of export?—I think the Meeritch is.

2208. Might the export be increased?—Yes, I think it might.

2209. What tax is levied upon it?—I do not recollect that the lands grown with tobacco are assessed expressly in the Dukhun.

2210. In what way are the taxes levied on pasture lands?—The Bunjarees, who have many thousand head of cattle, and the dhunghurs or shepherds, who have millions of sheep, make arrangement with the collector or district officer to pay a certain sum for liberty to feed on certain tracts of waste land: this is done annually. There is in every village a certain portion of land on which the grass is allowed

* Panicum Miliare.

† Panicum Spicatum.

‡ Andropogon Sorghum.

§ Paspalum Frumentaceum.

Lieut.-Colonel *Wm. Henry Sykes.*

12 April 1832.

allowed to grow, called a koorun or park. These kooruns, I believe, are put up to auction. It is very common for a European gentleman, who has a large stud, to get one of them. Hay is not made in India.

2211. Are horses bred to any extent in the Dukhun?—Sir John Malcolm has endeavoured to extend the breed on the banks of the Beema river, at Allygoor, where there a Company's stud, and I think successfully. Arab horses were introduced as stallions in different parts of the country, and premiums offered to the natives for improved crosses; but the Mahratta horse was an exceedingly valuable beast. Mr. Elphinstone did a good deal to improve the Dukhun breed.

2212. Are they used by the natives in the cultivation of land?—Not at all.

2213. Are they used by the natives in the transport of commodities from one part of the country to the other?—The tuttoo, or pony, is a common means of transport.

2214. Not bullocks only?—Not bullocks only. They are principally used to carry salt and grain; an immense quantity of salt is taken every year by those remarkable people the Bunjarees into the Dukhun from the coast.

2215. Who are the Bunjarees?—Their origin is involved in great obscurity, but they are entirely a pastoral people, who never live in houses, have no fixed residence, but are constantly under canvas. They have millions of cattle, are always armed, and have certain privileges of character, so that they even pass between contending armies without being attacked or molested.

2216. Are they predatory?—They are an unruly body of people, and no doubt, where they are strongest, help themselves as they pass through the country; but they are an exceedingly useful class of people, and armies could not move without them in India.

2217. Are they distinct from any other class of the people?—Quite distinct. Their persons, their ornaments, their arms, their habits, and such religious notions as they have, are quite distinct from those of any other class in India. They may ultimately be found to be the descendants of the ancient persecuted inhabitants of great part of India, the Boodhists.

2218. Are they distinct in their language?—The language they speak is that generally spoken in the country in which they wander.

2219. Have they anything of the nature of caste among them?—Not among themselves; they are evidently a low caste people, that is, they are free from the prejudice of caste which exists among the Hindoos.

2220. Are they treated as a low caste of people by the Hindoos?—They cannot associate with the Hindoos; but, in fact, the Hindoo distinction of caste goes so far, that even among the *outcasts,* a man of a certain race or family will not eat with one of another race of family.

Thomas Fortescue, Esq., called in; and Examined.

Thomas Fortescue, Esq.

2221. WILL you be so good as to state what was the last situation you held in the civil service in India?—Commissioner for the Civil Affairs of Delhi.

2222. How long did you hold that office?—I was there about ten months, whither I was deputed for the purpose chiefly of reporting upon the state of the country, which I did in all its branches.

2223. Was your attention particularly drawn to the collection of the revenue?—It was, though not more so than to the other departments, the judicial, the customs, and the jaghire tenures; very full reports on these points were sent to government. I described minutely the state of property in the country.

2224. What was the extent of the district to which your attention was particularly drawn?—The whole of what was called the Reserved Territory of Delhi, which was distinct from that part of the country over which the regulations operated.

2225. Does it include what is called the Ceded and Conquered Provinces?—No; the territory of Delhi is quite distinct, and on the opposite side of the Jumna.

2226. What is the nature of the influence of the Company in the district to which you allude?—The same as in other parts of our territories, except that the regulations were not specifically introduced there for the administration, though the spirit and outline of them were followed.

2227. As much under the British Government as Bengal?—Precisely, with no difference, except regarding the regulations.

2228. Can you inform the Committee what were the original regulations for collecting the land revenue in the district of Delhi when it was in the power of the native government?—The minute details of those points are contained in the report on

Thomas Fortescue, Esq.

12 April 1832.

on the revenues of Delhi, which I have referred to; but I may repeat them in a word, by saying that there was no regular code of regulations or system.

2229. Was there no regular system in practice?—So far in practice as the best arrangement that the weak and irregular government could effect for the realization of the revenue; barely the name of a system.

2230. Did the village officers, who appear to have existed in early times throughout the East, continue in authority and power under the Mahomedan government?—In no part of our provinces where I have served have I seen the organization of society so good as it was in the territory of Delhi.

2231. Be so good as to describe the detail of that organization, either in districts or in villages, or on whatever footing you found it?—The nature of the Mahomedan government, before we got possession of the Delhi territory, was such, that the villages, many of them, united together for their own protection, and they organized themselves entirely with reference to every point connected with their security and their advantage. Almost every individual in each village had an acknowledged portion of the soil, and a right to it; and the revenue which the government obtained was generally in proportion to its power to collect. Large villages containing a number of inhabitants, or small ones connected together, who could defy the power of the government, paid little or nothing; so that when we got possession of the country some villages actually contributed no revenue; but others, which were weak and unable to resist, paid to the extent of their capability. The local officers were few, and those appointed by the inhabitants of the villages themselves.

2232. In the districts in which rent was collected for the government, was the amount paid by each ryot uniform and well ascertained?—Extremely so amongst themselves. There was generally a person, named the mocuddam, and one of their own society, who was elected and selected, according to their own notion of his capacity, to manage their affairs, and who was the forward person to adjust every thing with the government.

2233. Have there been tolerably accurate surveys of the district?—Subsequent to our obtaining possession most of the villages have been surveyed, not scientifically, but cursorily, by the revenue officers.

2234. Have the villages themselves any records of the property before our conquest?—The property was so strongly recognized in the territory, that the families who had absented themselves from various causes for years, returned, claimed and got possession of their lands without any opposition, in the old villages which they had formerly occupied.

2235. Was there any dispute with respect to the boundaries?—None. There were, as well as I recollect, about 600 villages, the names of which were on the records when we got possession, uninhabited; and when I had to report upon the province, there were 400 of them re-peopled, and chiefly by persons who had themselves, or as the descendants of former occupants, hereditary and admitted property in those villages.

2236. Was there in those villages any officer known by the name of the zemindar?—The word zemindar generally was not known there; it is, I may say, a word of such wide and ambiguous meaning, that it is always requisite to apply it with some precise restriction, otherwise one is misled considerably.

2237. What individual was employed by government to collect the revenue?—Government officers, such as the tehsildar, who collected from the chiefs, appointed by the aggregate proprietors of the villagers themselves.

2238. Was there in those villages any class of persons living upon rents, and not actually cultivating the soil?—There was no person between the proprietors and the government.

2239. Will you be so good as to define what you mean by the term proprietor?—In Delhi, a person who has had hereditary possession from time immemorial of certain portions of land included within the nominal boundaries of the village; that hereditary possession gives him the right to dispose of the same as he pleases, to hire it or lend it, subject only to certain local customs of their own, and his heirs become the proprietors: such constituting what I call a proprietor.

2240. Are the Committee to understand, that in the answer you have given you allude to the right of possession which is inherent in the actual cultivator of the land, or do you allude to a class of persons living upon rents paid to them by persons residing upon the land?—No, I mean the former, though they have persons often assisting them in their cultivation. The most perfect description of property that

Thomas Fortescue,
Esq.

12 April 1832.

that I have personally met with in India is found in that territory, in the manner I have endeavoured to describe.

2241. Was the office of tehsildar, the person whom you have alluded to as collecting the rent for the government, an hereditary officer?—No; a mere officer of government, like any other individual officer.

2242. What hereditary village officers were there in this district?—I do not recollect that there were any hereditary, for this reason, that the people always appointed officers who were best suited to their purposes for internal government, and for dealing with the ruling power.

2243. Were they always appointed by the inhabitants themselves?—Always; and changed also by them. When, for instance, making a settlement of a village, sometimes one or more, in the name of the village, would come forward calling themselves mocuddams; these were dealt with, and the village was satisfied with the arrangements they came to. Those mocuddams might be changed at pleasure; but when an individual proved clever, and conducted himself to their satisfaction, they maintained him in office; he was a principal, who held that situation mostly on account of his capacity.

2244. Did he consider himself authorized to hold his office for life?—Never; only at the will and pleasure of the village, changeable as they chose.

2245. Was the office made hereditary?—Sometimes it was hereditary, as might be that of putwaree or canoongo, but it was a contingent matter; it was not necessarily so; it depended entirely upon the pleasure of the inhabitants of the village, and upon their opinion of his abilities.

2246. It would appear, therefore, that those persons had no power of oppressing the ryot?—I cannot say that they might not have power to do so, but I am not aware that they did. There must be exceptions; but taking it as a general thing, they did not by any means.

2247. Do you think they collected the revenue fairly for government?—Very fairly; and particularly fairly towards the inhabitants, generally speaking.

2248. What communications had they generally with the collector of the district?—They were the people who communicated with the collector in respect to the revenues of the village; they collected it, and paid it either to the collector immediately, or to his appointed tehsildar or other officer.

2249. Since the district has come under the authority of the Company, has the same system continued in operation?—Up to the period when I left Delhi, in 1821, it was so. I suggested that it should remain, as being at that period of time not advisable to make any change; that is to say, it was extremely good.

2250. If you were asked whether this was according to the permanent settlement, or to the ryotwar settlement, or to the mouzawar or village settlement, should you say that it came under the description of either one or the other?—I should not.

2251. Is there any name habitually given to this description of settlement?—No, I cannot say that such mode of settlement is known in the Ceded and Conquered Provinces; it may be called a village settlement, because you settle with an entire village; but the distinction is generally this, that in Delhi you settle with the whole of the villages through the medium of those deputed by them, who are only the organ of their will, whereas, in the Ceded and Conquered Provinces, the person engaging is considered more in the light as a very extensive proprietor, even as the whole proprietor of the village for which he engages.

2252. Under the system which you have alluded to, do the government rents run in arrear?—Rarely so: there are of course, however, instances in which they do.

2253. What mode of compelling the payment was resorted to in case of an arrear accruing?—Generally speaking, when arrears do occur, they happen, on inquiry, from some reasonable cause.

2254. Are abatements made or arrangements made for the payment at some future time?—According to circumstances. If disputes among the proprietors cause a delay in the realization among themselves of the revenue, and on inquiry that appears, the demand is naturally delayed; if it has proceeded from climate or from any failure of produce, it is remitted; but there is an equitable mode of proceeding which prevents any great balances or difficulty.

2255. Has any great change taken place in the value of agricultural produce since it has been in the possession of the Company?—I do not think that there has. I am not aware that there is any great change in the value of crops; the value of property has become more.

2256. Has

2556. Has there been any remission of the government rent, or does it continue as high as it did?—The gross receipts from the territory are very greatly increased, but the reason is owing to causes which I have described.

2257. Was not that a district that suffered very much by war?—Very greatly indeed, and by famine too.

2258. Has not the restoration of peace tended materially to improve the district and to restore the natives to the possession of their land, and to renew the cultivation of it?—Very greatly, I think; and the system of administration also has been peculiarly adapted to the state of the country.

2259. That, in your opinion, has succeeded?—Extremely well. I am not aware that any system could be more successful.

2260. What courts of justice have been established there?—I cannot speak upon that with reference to the period since I came away; but when I was there, the system was, four gentlemen, denominated assistants, were appointed under me, and placed in different parts of the territory; those gentlemen had all the powers of collectors, magistrates and judges to a certain extent, superintended by myself.

2261. Was there anything known in that district of the system called punchayet? —Very well known indeed, and very often practised.

2262. Is that mode of settling disputes, either personal or with respect to property, approved of by the natives?—Very much approved of: it was almost the only means which they had, previous to the British Government, of settling their disputes.

2263. Have the zillah courts been established in that district?—Those gentlemen to whom I have alluded constituted the zillah courts while I was there. Under them were natives, who had inferior tribunals.

2264. Were the zillah courts crowded with business?—By no means.

2265. Is there anything in the habits and manners of the people in that district which would lead you to think that they were disposed to litigation?—Certainly not.

2266. Upon the whole, you entertain no doubt that that district of country is rapidly improving?—Up to the period when I left India, it had improved very rapidly indeed.

2267. Do you think that the condition of the actual cultivators was improving? —Their condition was very comfortable; I think they felt satisfied with the manner in which they were treated.

2268. Does the difference which you describe, between the authority of the engaging parties for the village rents in the Delhi territory, and the authority of the engaging parties in the Ceded and Conquered Provinces, arise out of the different institutions prevailing in the two provinces, or out of the mere terms used in the regulations of our government in describing a person entitled to engage?—Out of both; the institutions with reference to Delhi, and the regulations in the Ceded and Conquered Provinces; the authority of each was derived from each source.

2269. Do you conceive that there is an essential difference in the institutions of the two districts, or that the difference has been created by the regulations?—Greatly created by the regulations.

2270. Then in fact they were identical?—I would not say exactly identical.

2271. But very similar?—Very similar; in the territory of Delhi the people were left much more to themselves, and more obliged to bind themselves to themselves for the sake of their own protection, than the people on the opposite side of the Jumna, and consequently their organization was more perfect. The individuals (the mocuddams) whom I have mentioned were more like generals and chiefs who managed for them, and took care of their interests, than was necessary on the opposite side.

2272. Were the persons whom you describe as possessors or proprietors, and who were the actual cultivators of the land in the district to which you have alluded, in a better or in a worse situation than those in the Lower Provinces of Bengal?—I should say better, and in a more happy situation; more independent.

2273. To what do you attribute that?—I attribute it to their feeling of security in their possessions, and the privilege they have of arranging for and paying their revenues themselves to the officers of the government.

2274. Are the Committee to conclude from your answer, that you think that the cultivators in the older provinces, where the permanent settlement prevails, are so completely under the jurisdiction of the zemindars, that they have little or no security in the property which they cultivate?—Certainly; I think that the operation

Thomas Fortescue, Esq.

12 April 1832.

tion of the regulations has been such as to render the situation of the ryots generally in Bengal very insecure in the enjoyment of their land.

2275. What situations have you held which have enabled you to become acquainted with the system under which the revenue is collected in the Bengal provinces?—I have been in charge of three collectorates; viz. the district of Midnapoor, in Orissa; the districts of Dacca and Moorshedabad, in Bengal. In Behar I was judge and magistrate of the city of Patna, and subsequently officiating judge of the Court of Circuit and Appeal at Benares, when I visited on circuit most of the districts in that division; besides which, I have been secretary to three revenue commissions; one for the province of Cuttack, on the conquest of it, one for the Ceded Provinces, on the cession in 1801, and one for the Ceded and Conquered Provinces united, during which latter period I had occasion to officiate in two districts, viz. Allyghur and Mynporee, as collector, and have sojourned repeatedly in each of the zillahs of those provinces.

2276. Can you inform the Committee at all what was the situation of the zemindars in those provinces where the permanent settlement has taken place, previous to the introduction of the permanent settlement?—Generally speaking, the zemindars were not what the operation of the regulations afterwards made them.

2277. Was he an hereditary officer?—In very many instances the office was hereditary; exceptions there were; that is to say, that the person known under the regulations *now* by the term zemindar, was *then* often a proprietor of parts of a village, of an entire village, and even whole villages, obtained by various means; by such, for instance, during his authority, as getting cultivators to clear wastes and establish themselves, or by grants for lands.

2278. Are the Committee to understand, that you mean that a person who possessed property obtained from other sources might be a zemindar, but that he had not that property because he was a zemindar?—Yes.

2279. Was it always an hereditary office in the Lower Provinces of Bengal?—No.

2280. What was the right of succession; or, in case of its not being hereditary, who appointed?—The ruling power appointed; and it often became hereditary from various circumstances; from the rank and influence of the family with the rulers, the efficiency of the management from local considerations, large douceurs, &c.

2281. Did you ever hear of a case under the permanent settlement in which the office of zemindar was held by all the sons of the former zemindar?—Yes; but that does not imply that the father was in authority as possessing the right to all the property.

2282. Was not the usual course for one son to inherit from the father?—It was and is the usual course for sons to inherit; but though that did obtain, it did not yield to him necessarily any proprietory right beyond what he had of his own and family's; his was a right (to which he succeeded perhaps) of arranging for the revenues of his extensive holding.

2283. It was an hereditary right to perform a given duty?—Often hereditary, but not necessarily so; yet, even if it was so, it did not affect the rights of the ryots.

2284. Can you give any account of the manner in which the title zemindar arose and became attached to the office of which you are speaking, understanding that the term zemindar means, in the language of the country, landholder?—That is a very indefinite expression; it does not imply any right in itself; it is merely a relative term, "zameen" meaning land, and "dar," a person having that relation; but in itself it expresses no precise relation; and we see consequently that the term zemindar is at times applied to a person who neither himself claims, nor is supposed by others to have, the proprietory right in the soil over which he is zemindar.

2285. Therefore the term zemindar might have been applied with perfect propriety to a person who had nothing more than a connexion with the revenue of that country?—Quite so; and when we obtained possession of the Ceded Provinces, and proceeded to form settlements, the persons with whom engagements were made were often indifferent under what term they were accorded. It was not till individuals knew the advantage, as transferred from the Lower Provinces, of having the name of zemindar recorded, that the party engaging selected it. It was then that great mischief and destruction of property commenced in those provinces.

2286. Are you aware that the present Rajah of Benares is a person who acquired a zemindary power over his district only a short time before the acquisition of the

country

Thomas Fortescue, Esq.

12 April 1832.

country by the British Government?—A zemindary must be described; as a term, it is as indefinite in itself as the word zemeendar. The advantages of the zemindars were often contingent, and derived from many indirect sources, as well as their own and family's private property in the soil; but the term zemeendar implies not the right to the property within his *holding*, for that is the only term I can make use of to prevent the supposition being entertained that they were or are necessarily land proprietors of all, because they are zemindars.

2287. Before the permanent settlement of 1793, was not the zemindar understood to be paid by a per-centage on his collection, and also by an *usu fructu* of some portion of the land of the district?—Very often so; he had various advantages within the jurisdiction that he possessed, as I have endeavoured to describe. What I wish is particularly to guard against any expression which should lead the Committee to suppose that the zemindar possessed property in the zemeendary beyond that which was accidental.

2288. In case of malversation, was he not liable to bodily punishment, previously to the permanent settlement?—Constantly; so was every individual who was an officer of government; it was not limited to him; they were often confined, maltreated and beaten in every way by the government.

2289. Were they not liable to the confiscation of their land and personal property?—Quite so; but that confiscation did not go to disturb all or other actual occupants of the soil and their properties.

2290. Do not you understand that the effect of the permanent settlement has been to vest in the zemindar a nominal property in the soil?—Neither the spirit of the regulations, nor the minutes recorded anterior to them, meant to convey any right which should injure the subordinate holders.

2291. But practically speaking, have they not done so?—Practically speaking, it has been so; not that it was so intended to the prejudice of the ryots.

2292. Was not it a part of the regulations that the zemindar should be deprived of all judicial and financial authority?—Quite so.

2293. At first, was not the zemindar subject to a summary power, on the part of the government, in case his payments were in arrear; was he not liable to have his lands sold of which he was supposed to have possession?—Quite so; he was subject to have his interest in the lands sold; but that does not imply that he owned them all as his personal property.

2294. At the same time, was he not left without a summary power of enforcing a payment of the rent from the ryots?—No.

2295. What power had he?—He had the power of attaching and distraining.

2296. In case he distrained, could not the cultivator appeal to the zillah court, and so interpose a delay?—That was the case; but held out, as the measure was, as a means by which the ryot might protect himself, it proved nugatory nearly in effect, for the courts were too distant and expensive, and they were not informed sufficiently of what the regulations declared with reference to the rights of the ryots. The regulations declared enough to intimate to the courts that there were rights, but they neither pointed them out, nor assisted them in obtaining a knowledge of them.

2297. How do you account for the immense increase of litigation on the introduction of the permanent settlement?—I think it is principally to be accounted for by the bad distribution of the aggregate business of the country amongst the various tribunals, and not calling in the aid of natives; our processes, too, are more formal than efficient.

2298. Had the same course been pursued in 1793 which you have informed the Committee has been subsequently followed in the Delhi province with so much success, do you think it would have led to the same results?—I do not think the state of the province in 1793 was such as to authorize the same course; in fact, the course of Delhi was, when I left India, what we found it, undisturbed and preserved, with only few and simple changes of improvement; whereas the course pursued below was rather more to derange what it certainly was a primary object of the regulations to adjust for the ryots, by omitting to follow up a declared intention on their behalf.

2299. Could such a system as you have described have been established in Bengal?—No, not such as in Delhi.

2300. Did not all the materials exist at that time in those provinces?—I do not think they did so perfectly.

2301. Were

Thomas Fortescue, Esq.

12 April 1832.

2301. Were the village institutions in the Lower Provinces disturbed previous to 1793?—They were a good deal; but the village institutions and internal organization have been greatly broken up since.

2302. Has it at all assumed a permanent footing down to this time in Bengal?—By no means; it is as confused now as it can be. I find it owing to this greatly that measures respecting the ryots' interests have proved so difficult.

2303. Having given the zemindar a property in the soil by the regulations of 1793, and a right to hold his territory, provided only that he pays a fixed rent, in what way can the government interfere, so as to restore to the ryots those rights which it appears desirable that they should possess?—I would premise, in the first place, that neither the intention of the government, nor the spirit of the regulations, went to give any right to the zemindar that was to interfere with subordinate rights; next I would say, that had the rates by which the ryots were formerly liable to be assessed been recorded at the permanent settlement, and fixed, the value of the rights of the ryots would ere this day have been very considerable, and rendered them secure and comfortable. Such rates, in some instances, were recorded, and have been appealed to; and, if my recollection is correct, are to be found inserted in some of the ryots' pottahs.

2304. Has not an attempt been made to force the zemindars to grant leases or pottahs?—Yes; but they have not generally succeeded. The ryot as well as the zemindar has objections; the former have always opposed themselves to recognize any person in the character of proprietor, which they consider themselves to be; besides, by binding themselves by such a deed, they might be ruined by untoward events beyond their reach, although they do not object to pay the demand of government.

2305. Do you think that the cultivators look forward with hope to the possibility of the overthrow of the British power, in order that they may be able to re-establish the ancient system and the ancient rights?—No.

2306. On what basis do you think that the right of the ryot is fixed?—On this point I looked into the nature of the Mahomedan law, as applied to India, and found that it was that of conquest, which enables the conquerors to dispose of the conquered territory in different ways. It authorizes the conquerors to carry off the inhabitants, and to make them slaves; to bring in others in their stead, or to divide the territory amongst themselves, in which latter case a demand is made from each person who shares, being but a tithe. There are other modes; one of which is to let the original inhabitants remain on the conquered territory, paying a tribute called Khiraj, or revenue. The conduct adopted by the Mahomedans to India was of the last description, namely, that of permitting the conquered to remain on the soil, imposing upon them the khiraj. In the Mahomedan law the cultivator is called Rub-ool Uruz, which means "master or owner of the soil," and the property described to be in the cultivator, under the term Milik, meaning the most indefeasible right of property. The Emaum, or governor, in his instructions to his *agents* for settling with the cultivators for the khiraj (for no third claimant to the produce of the soil is ever mentioned), directs that he, the cultivator, shall retain of his produce enough for the subsistence of himself and family till the next harvest, with seed to sow again.

2307. Is this Mahomedan law so far recognized by the Hindoos that they feel that they could claim any rights that it gives them?—They have not brought it up, but it is part of the law, unaltered by any proceeding of government.

2308. Would the zemindar recognize the authority of this law?—The zemindar could not dispute it: the right of all persons by that law must be preserved till repealed or altered.

2309. After a zemindary has been sold, has not our government decreed that the auction purchaser has an absolute full right to the land which he has purchased, and that all the subordinate rights of the land have merged in the rights which he has purchased?—I never can come to that conclusion from what I have seen.

2310. Have not our courts given decisions to establish that?—Our courts, it must be particularly noticed, have *always* been doubtful. They may have decreed so, but it certainly is not consistent with the intent of the regulations that they should, nor with the letter or spirit of the Minute by Lord Cornwallis, and the voluminous records of that period.

2311. To your knowledge, have any suggestions been made to the Court of Directors that those decisions are at variance with the law upon the subject?—I do not know that there have. There has always been a difficulty to know how to describe

Thomas Fortescve, Esq.

12 April 1832.

scribe the ryots' rights; and yet referring to what I have just now said with regard to the Mahomedan law, a basis for determining their very lowest, though important rights, is given; the means, too, are accessible by local inquiry.

2312. The Committee have been informed that, whatever the theory and principle may be, practically the rights of the ryots have pretty much ceased in the Lower Provinces; is that so?—Yes; but not, however, by formal act of the Legislature. An unrestrained practice, convenient indeed, perhaps, has grown up at variance with principle; but that is no reason for perpetuating the injustice.

2313. Does it not appear to be an inevitable consequence of the regulations?—I do not see that it should have been, or continue to be; it was certainly not their principle. A person fairly studying the sense and spirit of the regulations, and knowing their object, could not say that it was competent to the courts to deny that the ryots had rights.

2314. Supposing that you make the zemindar responsible to the government, assuming a power of compulsion over him, and find it necessary also to communicate the same power of compulsion to him over the actual cultivator of the land, does it not constitute him to all intents and purposes their landholder?—No, I think not; the government itself could give no more than it had, that is, its entire interest, as far as it went, but no further; and the practice of all the preceding governments, whether under settlements by Ackbor, Toree, Meal or others, was that the arrangements for the revenue were formed with reference to ryots' rights. The term is constantly made use of, "Huq e reyaea," or "rights of the ryots." In the grants of former governments, declarations and stipulations are made to secure that "huq," or right; therefore if such terms are made use of, they must have had reference to some right.

2315. Was it not found necessary, after having made the zemindar responsible for the revenue derived from the district under his authority, to give him a power over the cultivators of that district which should enable him to secure to himself the revenue for which he was responsible?—The regulations and the practice of the country from time immemorial gave him authority to collect the government share of the produce, but always allowing the cultivator or owner of the soil to reserve thereof, in the first instance, that portion I have already described as requisite for his comfortable support and that of his family.

2316. The zemindar was to receive from that district an amount sufficient to pay a revenue to government and to remunerate himself as the collector of that revenue; when you gave to that zemindar the power of compelling the cultivator to pay that proportion to him, including his own remuneration, and in order to enforce that payment enabled him to distrain upon the property of the cultivator, did you not place him essentially in the relation of proprietor of the land which that person cultivated, namely, you gave him the power of dispossessing the cultivator, because he failed to pay to him not only the rent of the government, but that which was to be his remuneration for the collection of the tax, which might be considered in fact as a portion of the land?—I do not consider that the government gave him any right, or implied any right in him to justify his dispossessing a ryot, who yielded up that proportion of his produce which was over and above what I have described. The zemindar could no doubt render himself liable for what he pleased to government; but can it therefore be said that he became armed by law to desolate the country, by visiting his bad bargain, or senseless cupidity, on the ancient proprietors of the soil?

2317. In what way, if the zemindar is rich, and the cultivator is poor, can you, under the present system, enable the ryot to maintain his right against the zemindar?—He would be able to maintain it if there was a competent tribunal sufficiently near, or a commission to investigate locally. Supposing his right to be admitted, that is to say, from his cultivation, he was entitled to that which I have described; and again, the rates of the pergunnah being ascertained and fixed, they too would secure him.

2318. Have you ever had the means of forming an opinion of the number of zemindaries which have changed hands since the permanent settlement?—I am not able to speak to the number; I know that they have been very great in Bengal, and also that there were many in the Ceded Provinces, in consequence of the hasty introduction of the regulations.

2319. Are the regulations permanently established in the Ceded Provinces?—They are; they were introduced into the Ceded Provinces, if I recollect right, in 1803

Thomas Fortescue, Esq.

12 April 1832.

1803, and in 1804 into the Conquered Provinces. The regulations are the same as the Bengal regulations, modified of course for those provinces.

2320. And that irrevocably so?—Exactly as the course of proceeding is in the Lower Provinces.

2321. Do you think that one in twelve of the zemindars of 1793 continue in possession of their zemindaries?—I would not like to hazard an opinion.

2322. Is the uncertainty and confusion which has arisen in that state of property, increased by the death of the proprietor, and by the division of the land among his numerous descendants?—Yes, it does very frequently create great disputes, for the landed property is so much in fictitious names, and so intangible, that difficulties constantly arise.

2323. What is the object of putting the land in fictitious names?—Very often a prejudice, to avoid the service of the court's and collector's processes, to preclude detection of those who hold property illegally, &c.

2324. Is not the power of the collector very often set at nought by his difficulty in finding who is the person to be served with the process?—Yes, frequently; and the courts, too, I remember in my own experience, when in the district of Dacca, instances in which there was no finding the land at all, so many fictitious names, transfers and butwars (or division of property), had been artfully contrived, that actually a purchaser, or attaching officer, when he went to seek for the land, could not find it. But much of this has been rectified since.

2325. Upon every transfer from possessor to possessor, do not the regulations require that there should be an entry made in the books of the district?—Yes, they do, but it is not much attended to.

2326. Is that generally neglected?—Yes.

2327. Are not the inconveniences arising from that every day increasing?—Yes; it was a point too, that, amongst others, during my residence in India, I referred to the government, suggesting that the ancient native officers of the interior, as the cawzies and moofties, should have the power of registering deeds, transfers and sales, which would preclude much of the inconvenience complained of.

2328. Where estates consist partly of poor land and partly of rich, is there not a means by which persons may fraudulently divide the assessment and sell a part, so as to throw a larger portion of the assessment upon the poor part of the estate than it will properly bear, and by selling that, retain the rich portion very lightly assessed?—Formerly that was the case, and particularly in the district of Dacca, to which I have alluded; a great deal of excellent land was withdrawn from the public rental, but subsequent regulations have prevented it; formerly butwars (or divisions of estates) could be made without being reversed by the collector; but it is otherwise now.

2329. You told the Committee some time since that you considered that the cultivators in the Upper Provinces with which you were acquainted, were in a better condition than the cultivators in the Bengal Provinces?—I did.

2330. Is it not a fact that the inhabitants of those Upper Provinces have of late expressed a strong desire for the introduction of the permanent settlement?—Individuals who understand the advantage of our permanent settlement in the Lower Provinces are desirous of it, but I do not think that the generality of the old resident inhabitants of the Upper Provinces are particularly eager about it; they are told of advantages to be derived from it, but I do not think that they are the people who make the greatest stir.

2331. In those districts to which your remark related, with respect to the condition of the cultivator, do you conceive that it is the fact, or otherwise, that there prevails a wish among that class of persons for the introduction of the permanent settlement?—I do not. With regard to some there is a dislike to the notion, from fear of its affecting their local interests; others, again, are desirous of it.

2332. Have there not been of late years representations made to government of the expediency of introducing the permanent settlement?—I would not say very generally; there were individuals; but, as I think, chiefly instigated by persons coming from the old provinces, of whom there have been a great many in several of the districts, urging on the fulfilment of the original declaration.

2333. Your opinion, then, is that the persons who have pressed for that settlement are persons who are not fully aware of the operation of the permanent settlement?—I think those who have pressed for it are not mainly the original inhabitants of the Upper Provinces themselves; they were people who had come themselves,

Thomas Fortescue, Esq.

12 April 1832.

selves, or sent their agents there, knowing the benefit of the permanent settlement; and anxious to get it introduced.

2334. When you speak of knowing the advantages of the permanent settlement in Bengal, what are the advantages which those persons conceive they would derive from its introduction into the Upper Provinces?—All the practical influence and authority in the districts given to persons with whom the permanent settlement is made.

2335. Then you conceive that the persons who have made those representations are a class which would have entitled them to be regarded as landholders?—I am talking of the persons who are considered as the zemindars of the village, because they engage as such.

2336. Are the Committee to understand that your opinion is, that that wish is confined to the persons who hold the station of zemindars?—Chiefly.

2337. And that the actual cultivators under the zemindars would not be very desirous of its introduction?—I do not think that the cultivators under the zemindars think about it, generally speaking.

2338. Have there or have there not been violent popular disturbances arising from the supposed breach of the promise on the part of the government of the introduction of the permanent settlement?—There have been disturbances, and I believe connected with that.

2339. Does it or does it not indicate a popular feeling upon the subject?—No; I do not think it does; and I believe, generally speaking, that the ryots know little or nothing about it.

2340. Do you conceive that those disturbances were instigated by persons who were interested in the introduction of the permanent settlement?—Yes, I was inclined to think so; but there were also other causes.

William Henry Trant, Esq., called in; and further Examined.

Wm. Henry Trant, Esq.

2341. YOU were asked, on your last examination, whether nine-tenths of the zemindaries had not been put up to public sales, and the ancient zemindars been deprived of their possessions by this process?—I would say that nine-tenths of the lands have been advertised; there is a great difference between being advertised and being put up to sale. The practice in Bengal, especially in the Lower Provinces, has been to advertise for sale the estates which may be in balance at the exact time when the instalment becomes due, and it becomes quite a matter of course with the zemindars, in most instances, not to discharge their instalments punctually; the estates are advertised for sale; and I recollect very well, when secretary for the Board of Revenue, observing that an abstract of sales, which was drawn up for the government, for the purpose of being sent to the Court of Directors, was so framed as to give an idea that all the estates mentioned had been put up to sale; whereas perhaps not one of the estates where advertisements had been issued were put up to sale; and I am particularly anxious to make this statement to the Committee, because I have observed in recent publications this assumed as a proof of the destruction of private rights and of property which has been entailed upon the country by the operation of the regulations; and I would also say, that my experience proved to me that in some cases where estates were actually sold, they were sold not so much from any want of means in the persons who were under engagements to fulfil those engagements, but because the sale at the office at the Board of Revenue, at which they were sold (my own office), was considered as the most advantageous mode of disposing of the property.

2342. Subject to that explanation, what proportion of the zemindaries should you think have been actually sold since the permanent settlement?—It would be impossible to answer that with any degree of precision. Certainly within the first few years after the introduction of the permanent settlement there were a great many sales; but for a good many years during the time of which I have experience of revenue affairs, the sales were but few; and I should say, within that period, that the transfer of property was not greater than that which takes place in this country from various circumstances; not so great, I should say.

2343. It appears from different documents to which the Committee have access, that an opinion generally prevails, that a very large proportion of the zemindaries have actually been sold since the permanent settlement of 1793; can you give the Committee any reason for doubting the truth of this statement?—Yes; the grounds of that doubt are chiefly those which I have stated, that persons have assumed that,

because

Wm. Henry Trant, Esq.

12 April 1832.

because the advertisements of sales are very numerous, therefore the actual sales are proportionate.

2344. The statements to which the question alludes are statements of actual sales, and not of advertisements for sales; do you doubt that to a very great extent actual sales and transfers have taken place since the permanent settlement?—No; I should say that my own experience, which was pretty considerable, as secretary of the Board of Revenue in Calcutta, and afterwards as a member of that Board, does not lead to that conclusion, that the transfers are very numerous, considering the great extent of country.

2345. You speak only to the period of time during which you yourself were connected with the Revenue department?—Yes; nor should I say, from the means I have of judging of the records of government from the time of the introduction of the permanent settlement, that the sales have been at all so numerous as is supposed by a great many individuals.

2346. Do you doubt that one-half of the zemindaries have been sold?—No, I should say not.

2347. Have you any documents, to which the Committee can have access, that would give accurate information upon that point?—I doubt whether it would be easy to find in this country documents which would be satisfactory in that respect, for the reason I have stated, that there was no sufficient distinction made between the cases of estates advertised for sale and those actually sold, up to the time that I was secretary to the Board of Revenue; as far as I remember, I made a correction in the modes of return, which I suppose has been continued.

2348. Is there any power in the collector of the revenue, which gives him the authority of a magistrate, which, in your opinion, is likely to be either beneficial or injurious to the community?—I think the power which, before I left India, the government had in a few instances conferred upon collectors, if at all extended, is likely to lead to very prejudicial consequences; it is likely, I think, to debar the natives from that protection against undue exactions and illegal treatment by the revenue officers which they have, and which they avail themselves of in many instances, to my knowledge, with effect. According to my observation of certain individuals who exercised the powers of collectors, there was some difficulty in restraining them even under the powers vested in the magistrates, and those powers ceasing, and the criminal jurisdiction being vested in such individuals as collectors, I have no doubt would have been used to the great oppression of the people.

Sabbati, 14° *die Aprilis*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

Alexander Duncan Campbell, Esq., called in; and Examined.

A. D. Campbell, Esq.

14 April 1832.

2349. WHEN did you return from the East Indies?—I left Madras in February 1831.

2350. How long were you there?—I have been upwards of 22 years in India.

2351. Were you always in the Madras presidency?—I was always employed under the presidency of Madras; I have occasionally visited Bengal, but not on duty.

2352. What situations have you held in the Madras presidency?—I have been employed principally in the Revenue department. I was 12 years in the Board of Revenue, in which I rose from Assistant to be Secretary to the Board. In 1820 I was appointed Collector and Magistrate of Bellary, one of the divisions of the Ceded Districts, where I remained four years. In 1824 I was nominated Judge of the Provincial Court of Circuit and Appeal, in the centre division. In 1826 I was appointed a member of the Board of Revenue, when I accompanied Sir T. Munro on his tour through the southern provinces, and I was selected in 1827 from that Board to introduce Sir Thomas Munro's system of ryotwar field assessments into the Tanjore district; whence, in 1828, I was removed by his successor to my former appointment of Judge of Circuit, which I relinquished in 1828 for the

A. D. Campbell, Esq.

14 April 1832.

the situation of Registrar to the Sudder and Foujdary Adawlut at Madras, to which, in 1829, was added the situation of Teloogoo Translator to the government.

2353. Have the goodness to describe generally to the Committee the footing upon which the system for collecting the land revenue of the Madras presidency was placed at the time you were first conversant with it?—The land revenues of Madras, in 1808, when I arrived in India, were realized from zemindars in the Northern Circars, the Company's Jaghire, a great part of the Salem district, the Tinnevelly, Ramnad, Shevagunga, Bomrauz, Vencatagherry and Calastry Pallams, all settled on what is called Lord Cornwallis's permanent system. In the Carnatic and Ceded Districts, Madura, Dindegal, Tinnevelly, Tanjore and Trichinopoly, the revenue from the land began to be collected about this time from the holders of the village leases, then recently introduced, or about to be introduced, for they were not established in all these provinces simultaneously. These village leases superseded the system of realizing the government dues from each individual occupant of the land, on what is termed the ryotwar field assessment, which had just been abandoned, and which was retained in the provinces of Malabar and Canara alone, on the western coast of the Peninsula, in consequence of each landholder there residing on his own estate, and the people not congregating into villages, as on the eastern Coromandel coast, where the village leases were introduced.

2354. To what period of time do you now allude?—1808.

2355. Describe to the Committee in what state the collection of the land revenue was, practically, before the establishment of the zemindary system in the districts in which it was established by the directions of Lord Cornwallis?—In that part of the Salem district into which it was introduced, the ryotwar field assessment had been in operation; and in the Company's Jaghire, a set of middle-men contracted for the government dues from a whole cluster of villages on short periodical leases. But by far the greater part of the territories under the Madras government, settled in perpetuity on the zemindary system, consisted of the Northern Circars, in which the collection of the land revenue had, for a very long series of years, become vested in the descendants of the ancient rulers or rajahs of the country, or in the descendants of the principal officers of the Hindoo dynasties which preceded our government, under the denomination of deshmooks, deshpondiahs and poligars, the three principal of whom, near Madras, had been created by the Emperors of Delhi commanders of 5,000 horse. The government came to periodical settlements with those zemindars for the land revenue, very much on the same system that they now do under the permanent settlement of Lord Cornwallis, except that the demand of the State was not then fixed in perpetuity as it is now. Throughout the whole of the Northern Circars there were also what were termed havelee lands, or lands in which the government rights had not been alienated to zemindars, but retained under the immediate management of the government officers; and in these lands the government realized their revenue chiefly through renters, to whom they leased out the privilege of collecting the government dues for periods of years.

2356. Were those havelee lands extensive?—Not in proportion to the zemindary lands; but they were, in some districts, considerable in value. I think chiefly in the Masulipatam district.

2357. What lands were included in the zemindary settlement besides the Northern Circars?—The permanent zemindary settlement, after it was concluded in the Northern Circars, and the Pallams, with the persons I have described, who may be considered to represent the ancient aristocracy of that part of India, was introduced into the havelee lands, and also into the Company's Jaghire, or the district immedeately round Madras, held by them from the Nabob of Arcot, and likewise into the Salem district. But as the government dues had, in these lands, never been alienated to any hereditary class, but were realized either directly from the hereditary occupants, or from temporary middlemen, we have newly created a set of hereditary receivers of the government dues, perfectly distinct from the ancient hereditary aristocracy of the country. Those new men were subsequently distinguished by the appellation of Mootahdars, and were created by putting up a cluster of villages, termed a mootah or zemindary, to sale by public auction. The highest bidder became the new hereditary zemindar, the government revenue having been previously fixed in perpetuity, not upon each field, nor upon each village, but on the whole mootah or zemindary.

2358. In the Northern Circars, where the zemindars appear to have been on a more settled footing than in the district round Madras, which you call the Company's Jaghire, was the zemindar removeable under any circumstances by the government,

A. D. Campbell, Esq.

14 April 1832.

government, supposing the rent ran into arrear?—The government preceding ours was an arbitrary government; but scarcely in any case of the ancient hereditary zemindars did they ever venture to remove the family from the zemindary. In case of arrears they may have assumed the temporary management of a district until the arrears were liquidated; but I do not think that in any case, except for open rebellion, either the government which preceded us, or ourselves, ever removed the ancient hereditary zemindary families.

2359. Is the Northern Circars a mountainous district?—It is a mountainous district in general, particularly the northern parts, as Ganjam; and a little way from the coast, throughout the Northern Circars, they are hilly. The ancient zemindars there are more on the footing of the old Scotch chieftains than any other description of persons in this country. There is a strong hereditary attachment on the part of the occupants of land to the family of their noble chiefs, a race of remarkably fine men.

2360. Have the Company's officers ever interfered much in the detailed management of the collection of the revenue in the Northern Circars, under any system?—Not in the ancient zemindary lands: they have in the havelee lands. I should add, that a committee of circuit was appointed to ascertain the resources of the different ancient zemindaries previous to the permanent settlement, but the result of their inquiries was necessarily vague.

2361. Previous to the permanent settlement were not the zemindars also in some sort police officers and magistrates; had not they the power and the means of compelling persons to make the payments which they demanded, and had they not also the power of deciding disputes by summary administration of justice?—The zemindars must always have had the power and means of compelling the peasantry to pay the established dues of government; but any extensive arbitrary demand on their part would have organized resistance against them. I should rather think that previous to the permanent settlement few civil disputes or criminal offences ever came before the European officers of our government; and that the zemindars generally must have exercised a loose police jurisdiction throughout their districts, but I do not think there were any established tribunals for the decision of civil suits. In the Pallams, the poligars were originally police-officers of the Telinga princes, controlling their southern conquests in the Tamil country.

2362. Do you know at all in what mode the zemindars actually managed the collection of the revenue; did they employ local officers, did they obtain accurate knowledge of the extent of cultivated land, and did they go into much detailed examination as to the nature of the produce on the land of each particular occupier, or was the whole thing done arbitrarily?—There is only one mode of realizing the land revenue in India, namely, collecting it from each individual occupant of the land; but whether the ancient hereditary zemindars entered into this detail, or deputed this duty, and the detailed inquiries incident on it, to the village officers, to their own hired servants, or to contractors or middlemen for one or more villages, during each year, or for a term of years, no one knows, because we never interfered much with them. The system now pursued by them I apprehend is nearly the same pursued in former times, except that we now require them, by our regulations, to enter into written agreements with the renters of the government dues, or with the actual occupants of land under them. These, in former periods, were more loosely framed than they are at present, being often verbal and dependant on the common law or local custom; but throughout India the people well know what is the proper due of government, what arbitrary exaction. It is to be regretted that we have not everywhere ascertained and recorded their knowledge, especially as in the Madras territories we have ample village accounts.

2363. Do you prescribe the conditions of the agreement which you compel them to enter into with the cultivators?—Our regulations do not prescribe the *amount* (say 40 *l.*) which the zemindar shall realize from his under-farmers, tenants or ryots, but they limit his *rates* to a maximum (say 2 *l.*, or 6 bushels per acre, or 40 per cent. of the produce), to be entered in written agreements, which they require to be interchanged between the zemindar and those under him. These agreements may be for a division of the produce, for a money-rent, or for a rent in kind. But "where disputes arise respecting the rates of assessment in money, or of division of the produce in kind," section 9, Regulation 30, of 1802, in the Madras code, declares, that they "shall be determined according to the rates prevailing in the cultivated lands in the year preceding the assessment of the permanent jumma* on such lands, or where those rates may not be ascertainable, according to the rates established

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* The zemindar's fixed tribute to government.

A. D. Campbell, Esq.

14 April 1832.

established for lands of the same description and quality as those respecting which the dispute may arise." The village accounts in the Madras territories enable us to ascertain these rates better than where no such records exist.

2364. Do you believe that that regulation has any extensive practical operation?—I have decided cases in the Court of Appeal upon that regulation; and though written agreements are still in many cases not exchanged, especially in the Northern Circars, where reciprocal attachment between the people and their chieftains renders them often unnecessary, yet the very knowledge of this regulation, on the part both of the zemindars and the ryots, has a great effect in practically preventing over-assessment, or anything in addition to the rates above-mentioned. In numerous zemindaries, particularly in the neighbourhood of Madras and in Salem, where the zemindars were newly created by ourselves, the regulation in question is strictly observed, and the files of the courts were loaded with suits of this description. Since the enactment of that regulation in 1802, the government, in 1822, rendered suits summarily cognizable under it by the zillah courts, cognizable only by collectors; but from a great mistake in the framer of this new regulation of 1822, regarding the nature of the particular suits summarily cognizable under the enactment of 1802, great difficulty has been experienced in acting upon the new regulation of 1822; and when I left India a new regulation was framing to give effect to the intentions of the home government, under which Regulation 5 of 1822 was framed. I myself was a party to a discussion on that subject, in which the Court of Sudder Adawlut coincided with me in the great importance of upholding the principles of Regulation 30 of 1802; and the Board of Revenue, under a most mistaken view of the subject, were inclined to oppose them, on the ground that in many parts of the Northern Circars it had become a dead letter. What the ryots themselves, in all the zemindary districts, consider their *magna charta*, should never be allowed to fall into disuse.

2365. What led the government to enact Regulation 4 of 1822 in the Madras code?—The object of that law was to declare, that the previous enactments of the government in 1802, fixing in perpetuity the tribute payable by the zemindars, and limiting to the rates above-mentioned their demands on the inferior peasantry for the *public* dues, were not to be construed as interfering with any *private* rights existing in the land. The government could transfer to others nothing but their own *public* right to revenue from the land; and whether they give this to a jaghiredar free from all tribute, to a shotriumdar liable to a small tribute, or to a zemindar on a tribute fixed in perpetuity, (calculated at 90 per cent. of the public dues from the lands *then* under cultivation, but which may not be more than 30 per cent. of that realized from the entire lands *now* under the plough,) they had no intention nor power to interfere with the distinct *private* rights existing in the soil. These, under the Madras Presidency, are manifold, consisting chiefly of the hereditary rights of the slaves; the hereditary rights of the labourer, and the hereditary rights of the master of the land, or ryot; often saleable at many years purchase. But from Englishmen not distinguishing any *proprietor* except one, and from that unhappy word having been employed in the enactments of 1802 to designate the holder of the *public* right transferred to the zemindars, some of our tribunals confounded it with the *private* rights in the soil, from which it is distinct, though both are concomitant in the lands of India.

2366. Have you reason to believe that the private rights which existed in the Northern Circars before the permanent settlement have been practically interfered with, or do you think they are still retained by the persons who ought to possess them?—I have no doubt that, in general, the most valuable private property in the land has descended without injury in far the greater number of the families of the cultivators. There may be instances of an oppressive zemindar interfering with those rights, and of the ryots being backward to assert their rights in court; but those are the exceptions to the rule, and the actual result has been the preservation of private rights by our laws.

2367. Are the inhabitants of the Northern Circars a bolder and a hardier people than the Hindoos of Bengal?—I consider the inhabitants of the Northern Circars far the finest class of men, both in appearance and in private character, of any of the natives of India with whom I am acquainted. They are infinitely superior to the natives of Bengal Proper, and assimilate to those in the Western Provinces under the supreme government.

2368. At the time of the permanent settlement were the zillah courts established in the Northern Circars on the same footing they were in the other districts?—The

A. D. Campbell,
Esq.

14 April 1832.

introduction of zillah courts into the Northern Circars took place about the same time as the introduction of the permanent settlement.

2369. Did they immediately become crowded with business?—I should say that they all had a great deal of business; but not having been in India at the period when they were first established, I speak more from subsequent inquiry than any personal knowledge.

2370. During the time you were acquainted with that district were those courts extremely crowded with business?—I should say, from my inquiries in the Court of Sudder Adawlut, that the courts were speedily occupied by suits, as soon as they were established; indeed fully occupied in nearly all the districts.

2371. Suppose zillah courts had been established in these districts before any permanent settlement had been made, under the system which preceded it would they have been as much occupied with business?—I am inclined to think that the regulations promulgated in 1802, at the period of the permanent zemindary settlement, had rather a tendency to create new suits, not from the government limiting in perpetuity the tribute payable by the ancient aristocracy, or their newly created *parvenus*, but because we then, for the first time, introduced regular tribunals, and gave to the peasantry new means to assert and preserve their rights, which previously were held more by sufferance and local custom, or common law, but were now recognized by what may be considered the statute law of India.

2372. Are any of the zemindaries in the Northern Circars of considerable extent?—Some of them are very considerable.

2373. Are they very unequal in size?—They are unequal. The largest zemindaries are those belonging to the ancient hereditary chieftains. Some of the smaller zemindaries consist principally of what were the havelee lands; but generally, I should say, that the zemindaries are considerable in extent in the Northern Circars. In some of the Pallams they are very large.

2374. Do you happen to know the largest amount of revenue paid by any one zemindar?—I do not recollect, but I should think that under the Madras presidency there are few zemindars who pay upwards of three lacs of rupees per annum. It would be a high tribute.

2375. Are the zemindars resident, or do they leave the management of their districts to subordinate officers, and live themselves elsewhere?—I should say that at present there is hardly a single zemindar in the Madras territory who does not reside permanently on his estate, and that none of them were ever resident elsewhere, except a few of those *parvenus* whom we created in the Jaghire, in the neighbourhood of the presidency.

2376. Have many of those zemindaries been either put up to sale, or actually sold, on account of the rent being suffered to run into arrear?—The zemindaries in the Company's Jaghire were reduced in 1826 to 651 villages, paying a fixed jumma of two lacs, 97,940 rupees, the principal lands having reverted to Government, to the extent of 1,217 villages, paying a revenue of four lacs, 88,960 rupees, in that year. This arose from the government purchasing in the zemindaries that fell in arrear. The same, to a considerable extent, has been the result in the Salem district. I ought to have mentioned, that the zemindary settlement was introduced also into the Dindigul district in 1804–5, but it entirely failed in consequence of gross over-assessment; and the whole of the lands, with scarcely any exception, reverted to the government in the course of 1806-7.

2377. When you say, on referring to the document you have in your hand, that 651 villages still remain under the zemindary settlement, and that 1,217 have reverted to the government, to which district do you allude?—The whole of those villages comprise the 1,866 villages of which the Company's Jaghire consists, now known by the name of the Chingleput Zillah.

2378. With respect to the Northern Circars, can you inform the Committee whether any considerable number of the zemindaries in that district have been sold in consequence of the rent having run into arrear?—In consequence of the tribute falling in arrear, a few of the havelee lands, I think, have reverted to the government, and there have been instances in which some of the more highly assessed ancient zemindaries have been sold for arrears; but they were purchased by other persons, at high prices, and the government did not therefore buy them. In some rare cases, those sales gave rise to the most serious rebellions, and the government found it necessary, by private arrangements, to obtain them back from the purchasers, and restore them to the ancient families.

2379. Have

A. D. Campbell, Esq.

14 April 1832.

2379. Have the goodness to explain the circumstances connected with those sales which were so unsatisfactory to the inhabitants of those districts?—I allude particularly to sales in the Ganjam district, connected I think with the Kimidee family, and which were purchased by a branch of the family of Singanachitty at Madras.

2380. What was there in that purchase to make it so objectionable to the persons connected with the territory?—The total aversion of the hill people to any but their own ancient hereditary zemindars. It led to a most serious rebellion, and the government were obliged to despatch one of their most distinguished officers, who by negociation, rather than by the use of the troops, succeeded in restoring the zemindary to the family, and quelling the disturbance. A most able report was made upon this subject by Mr. William Thackeray, which has been printed in the Indian selections. It has of late years been considered a great object for the government to obtain repossession of the old havelee lands, with the view of counteracting the local influence of the hill chieftains in the Northern Circars.

2381. Was the assessment on the hill lands in the Northern Circars a moderate one?—Very generally a moderate assessment, especially in the hill districts; and in a few of the more remote Ganjam zemindaries nearly a nominal tribute.

2382. It would appear, from the account you have given, that those persons were in the situation of petty sovereigns, paying a small fixed tribute?—Yes; the hill zemindars still occasionally hold the government quite at bay, from the nature of the climate being deadly to the inhabitants of the plains, and the difficulties consequently attending the employment of troops in those districts. They are, in fact, very independent in their own country, and look upon the government as the old Scotch chiefs did upon the earlier kings of Scotland.

2383. Do they pay their revenue with much regularity, and without hesitation?—With great regularity, of late years particularly. A few of the great families have occasionally fallen into difficulties, which have led the government, under instructions from the authorities at home, to assume charge of the country, until its resources recovered, without putting the zemindaries up to sale. The Government, in some cases, have come forward with large funds, especially in the case of the zemindar of Vizianagrum, paying off his debts to the extent of many lacs of rupees, and recovering the amount gradually, in addition to their own tribute, from the management of the country, through the collector. On the liquidation of the whole, the lands were restored to the management of the zemindar.

2384. With respect to zemindaries where the rent is regularly paid, is there much communication between the government and the chiefs?—Hardly any communication.

2385. Is there anything in the nature of disagreement and discontent shown on the part of those chieftains under those circumstances?—The conduct of the zemindars in general is decidedly that of docile subjects of the British Government. There are very few exceptions. It is only when *parvenus* are introduced into the country of the ancient aristocratic zemindars that any hostile feeling is exhibited on the part of the people.

2386. Have you reason to believe that the rent collected by many of those zemindars from the ryots greatly exceeds the amount they pay to the government, and that they are themselves in the situation of very wealthy proprietors?—Most of the ancient aristocratic zemindars are in easy circumstances, and some of them are wealthy men. I have, as a member of the Board of Revenue, acting in the capacity of court of wards for minor zemindars, known of surplus funds in some zemindaries to the extent of four or five lacs of rupees. Similar accumulations occur in zemindaries contested in our courts; and generally all persons of that description expend a great deal of money in celebrating marriages or festivals, and in keeping up the usual establishments of the family, such as elephants, horses and alms-houses.

2387. Do they supply themselves with military?—They have a number of armed men, some of them clothed like our sepoys, by way of attendants.

2388. Are the Committee right in believing that according to the Hindoo law of descent, a person cannot make a will, but that his property is divided among his descendants?—The Madras government, by the enactment contained in Regulation 5 of 1829, declared it incompetent for a Hindoo to make a will contrary to the Hindoo law, thereby meaning that certain testamentary provisions may legally be made by a Hindoo previous to his death; such, for instance, as empowering

A. D. Campbell, Esq.

14 April 1832.

his widow to adopt a son; but that it is not competent to a Hindoo to dispose of his property generally by will, the law having already disposed of it for him.

2389. In what way does the Hindoo law dispose of a man's estate?—A Hindoo has more power over self-acquired property than over that inherited from his ancestors, particularly if it be real property. Ancestral landed property descends to the sons, and in particular cases, termed *rajs*, to the eldest son. Considerable doubt exists whether a man, having sons alive, is competent even to dispose by sale of his ancestral landed property, the Hindoo law recognising the right of the son in the ancestral land, concomitant with his birth, in some degree similar to our law of entail. I do not, of course, speak of any but the general Hindoo law. On the western coast the anomaly exists of the Hindoo being succeeded by his sister's son, to the entire exclusion of his own children.

2390. Do the daughters take any share?—Not if there are sons. A daughter who marries, thenceforward claims from the family into which she is admitted. If unmarried, she is merely entitled to maintenance and nuptials.

2391. With reference to the Madras Presidency, are there many of those estates which you describe as rajs, which are confined to the eldest son?—Many zemindars inherit the title of rajah without their zemindary being raj. What constitutes that right is so undefined, that, under the Madras Presidency, our courts I think would be inclined to follow local custom, and to decide against the property being raj, on the general principles of the Hindoo law, requiring those who state the contrary to prove that it has descended to one son to the exclusion of others; that being the exception to the general Hindoo law. In fact I recollect a case so decided by the Sudder Adawlut at Madras. But it is exceedingly dangerous to lay down any general rule in this respect. On the western coast, what is well defined raj descends to several distinct branches of the same house, who succeed each other in a mode peculiar to that coast, quite opposed to the general Hindoo law of the rest of our territories.

2392. With respect to the zemindaries in the Northern Circars, are any of them termed rajs?—I rather think there are some zemindars who, if required to prove, might succeed in proof of that description; but the case has seldom come before our courts.

2393. Speaking generally, do the zemindaries upon the death of the holders descend to the sons, and are they divided in equal shares between them?—Practically, few of the ancient aristocratic zemindaries have been divided; but where claims of brothers have come forward, the decisions of our courts, on failure to prove the raj, have been in favour of a division. But the party in possession has generally appealed to England, and left the matter thereby unsettled, for there has been only one appeal from Madras ever decided in this country. In some cases, where brothers feel that they have claims, they may have come to an arrangement among themselves, leaving the senior to manage the property for their common benefit.

2394. What happened in the case of the Nozeed family?—The Nozeed zemindary was held by Apparow; and, on his death, was divided by our government, on the permanent zemindary tenure, between two of his sons, to the exclusion of a third, then a minor, who has since claimed a portion of the country. Our courts at first were favourable to the justice of this claim, but their ultimate decision was, that the permanent grant issued to the two brothers by government, at the period of the permanent zemindary settlement, barred them from any investigation into the rights of the third brother. Regulation 4, 1829, was then enacted by the Madras government, annulling the sunnuds in question, on the ground that the government in 1802 directed the settlement to be formed with the family of Apparow generally, and that, by some mistake or oversight of the third brother, it had been made with the other two, to his exclusion. That proceeding of the Madras government was disapproved of by the supreme government, who thought that anulling the original sunnud was calculated to shake the confidence of the people in the permanency of the zemindary settlement. The operation of that regulation was in consequence suspended, and I understand that its enactment has been disapproved by the authorities at home.

2395. Has the permanent settlement already led to the division of zemindaries, or in your opinion is it likely to do so?—Except in the peculiar cases of the raj, the general Hindoo law is likely to be followed by our courts; and that law, rather than any thing involved in the permanent zemindary settlement, is likely to lead to a division of zemindaries Under section 10, Regulation 25, in 1802, of the Madras code,

A. D. Campbell, Esq.

14 April 1832.

code, no separate estate could be formed of which the assessment should be lower than 500 pagodas per annum; but this restriction was modified by Regulation 1, 1819, declaring that the minimum of division should be one village, with defined boundaries.

2396. In what way is it proposed to carry that regulation into effect: when a zemindar is possessed of one village, and he dies leaving two sons, will the court rule arbitrarily, in defiance of the principles of Hindoo law, that one son only shall possess all the privileges of the zemindary, to the exclusion of all others; or will the claim, as founded upon the Hindoo law, in any way be permitted to prevail, and will a distinction take place between the duties of the zemindar as officer, and his property as a landowner?—To view the zemindars as separate from the zemindary property would lead to erroneous conclusions. To treat them now as officers of the government would be still more erroneous. The ancestors only of some of them were so perhaps several centuries ago; and the whole of them, in these days, on condition of paying a fixed tribute, hold hereditary possession of all the government or *public* rights in the land of the zemindary districts, which, in most cases, have become as valuable as the other concomitant *private* rights involved in it, if not more so. In the case supposed, the zemindary would remain undivided, assessed at its amount in the revenue books, but the courts would cause it to be registered in the joint names of all the brothers; the limit to subdivision in our regulations regarding the tribute only payable to government, and not the rights of the individuals liable to pay that tribute. An endeavour was made by Sir Thomas Munro, during his government, to induce the principal aristocratic zemindars in the Northern Circars to consent to an arrangement similar to entail in this country. The collectors were called upon to communicate to them the object of the government, which was to prevent the breaking up of the great families of that country, and to preserve the aristocracy entire, the government being averse to legislate on such a subject without the consent of the parties more immediately affected by it. The consequence was great alarm on the part of all the heads of the zemindary families in the Northern Circars, and an aversion to commit themselves in writing, so as to deprive themselves, as the arrangement in question contemplated, of the power that they now possess, under section 8, Regulation 25, 1802, to dispose of their zemindaries during their lifetime, subject to the general provisions of the Hindoo law. But I apprehend that a general feeling would exist in favour of such a measure, on the part of those zemindars, if accompanied with the power of mortgaging or disposing of their lands during their lifetime.

2397. Since the establishment of the permanent settlement, has the condition of the cultivators, or the wealth of the proprietors, in the Northern Circars, improved?—I cannot speak from personal experience upon that subject.

2398. Do you think much increase of population has taken place in those districts?—No regular census has ever been taken of those districts; but my impression generally is that the districts have improved.

2399. Do you think much land has been brought into cultivation?—I think a considerable extent of waste land has been brought into cultivation.

2400. According to the statement you have made, it would appear that the effects of the permanent settlement have been very different in different parts of the Madras territories in which it was established: your evidence has related principally to the Northern Circars; will you have the goodness to explain to the Committee the particular circumstances which led to the failure of the system in the other parts of the district subjected to it?—The great cause of the failure of the permanent zemindary settlement in those districts in which we newly created zemindars, was no doubt over-assessment, especially in Dindigul and the Jaghire, but less so in Salem, where the zemindaries have stood better. Another cause was the want of all connection between the peasantry and the parties who made the purchases, who were in general unfit for the agricultural duties devolving on zemindars. They were chiefly monied men, or speculators, who merely wished to raise themselves to a level with the nobility or ancient rajahs of the country, by purchasing a right similar to theirs. The head of one of the most opulent families at Madras, Chinniah Moodely, was induced, I believe partly by the opinion of the European revenue officers of the government in favour of the system, to speculate largely in such purchases. But he and all others who engaged in similar speculations gradually failed, partly from their own unfitness for the duty, but chiefly from over-assessment, and their families have been involved in much consequent distress.

A. D. Campbell, Esq.

14 April 1832.

2401. How long did the Company persevere in the attempt to establish the permanent settlement in those districts?—In Dindigul it failed very speedily; I think in the second year after it was established. In the Jaghire and in Salem, the zemindaries lapsed annually to government by sales on account of arrears of tribute.

2402. Was much distress and difficulty produced by the operation of the regulations for carrying into effect the permanent settlement?—I think the ryots in many parts of the three districts above mentioned, where we newly created zemindars, laboured at first under considerable oppression from the overbearing disposition of these *parvenus*, but they gradually diminished in number, and ultimately the ryots vindicated their own rights in the courts, by prosecuting many of the remaining zemindars. In the Salem and Chingleput districts, where the remaining portion of our newly-created zemindars still exist, the complaint I think is now on the part of the zemindars against the ryots, rather than on the part of the ryots against them.

2403. In what proportion of those districts to which you have last alluded does the permanent zemindary settlement still prevail?—I should estimate it at one third in the Jaghire or Chingleput district, at rather more in Salem, but in Dindigul as not a tenth part.

2404. What system was resorted to in those districts in which the permanent zemindary settlement was necessarily abandoned?—On our first obtaining possession of the ceded districts of Bellary and Cuddapa, about the year 1800, a survey and field assessment of the country was introduced there by Sir Thomas Munro, on the principle previously adopted in the Baramahl and Salem districts by Colonel Read, whose assistant he was. Similar surveys and field assessments were afterwards introduced into the Carnatic, consisting of the two divisions of Arcot and Nellore, also into the provinces of Coimbatore, Madura and Dindigul; and under those surveys, as well as in the districts of Canara and Malabar, where no surveys took place, annual settlements for the government revenue of the lands actually occupied were made with the occupants individually, on what is termed the ryotwar system. But under a mistaken idea that this system entered too much into detail to be compatible with the judicial tribunals established in 1802, it was abandoned about 1808, when I arrived in India, and the right to collect the government revenue for the period of ten years was then rented out to the ryots of each village, or to such of them as would agree thereto, on a lease, stipulating for a money payment to government, fixed on each entire village, including both arable and waste. With the exception of Malabar and Canara, which continued to be settled ryotwar, this village lease was gradually extended to the whole of the provinces above mentioned, and also to Trichinopoly, Tinnevelly, and Tanjore.

2405. How was that village system found to work?—It operated variously in various districts. In a few, where the decennial rent was least excessive, for it was high in all, and the greater number of the ryots of the village entered into the lease with the collector, its effect was more favourable than in others; but, generally, the result was that a few only of the villagers entered into the lease, and thus stood as temporary middle-men between the government and the rest of the peasantry. The inferior ryots were shut out from all immediate communication with the government officers, oppressed by their more powerful brethren the renters, who in good seasons pocketed all the profits, and in bad cast upon them, by extra assessments, or saddling them with waste land, the greater burden of the leases; so that at the expiration of the 10 years the villages generally returned into the hands of government in a lamentable state of impoverishment, and in some districts, particularly in Bellary, in a state, as described by Mr. Chaplin and Mr. Thackeray, of absolute "bankruptcy."

2406. It would appear by the account you have given, that this system did little more than create a temporary village zemindar, whose object must naturally be to realize as much money during the existence of his lease as he could obtain from the cultivators; was that practically the operation of this system?—The intention of the system was to include, if possible, the whole of the ryots; but practically, most of them having declined the lease, its operation I fear was that stated in the question.

2407. Have those village leases altogether ceased?—Entirely.

2408. What system has since been adopted?—The government, on the expiration of the village leases, have generally reverted to the ryotwar mode of settlement which preceded them, but under considerable modifications, and with great reductions of the original assessment in many districts. In the southern division of

Coimbatore,

A. D. Campbell, Esq.

14 April 1832.

Coimbatore, the original survey field assessments have been reduced 37 per cent.; in the Ceded Districts, 33 on well, and 25 on other lands; and 12½ per cent. in North Arcot; and I recommended reductions in Dindigul, when I accompanied Sir T. Munro on his southern tour.

2409. Is what is usually called the ryotwar system uniform in its effect and operation, or is it different in different districts?—The great principle of the ryotwar system consists in annexing an assessment in money to each field, cultivated or waste, of the country, and coming to a settlement annually with each individual occupant of those fields for the particular lands he occupies. The details of the ryotwar vary considerably in one district from those in another, and the principles under which the assessment has been fixed upon each field also materially vary in the different districts.

2410. What is the nature of those variations?—The great variation in the assessments upon each field in different districts consists, in the first place, in the proportion of the gross produce assigned to the occupant; that varies in every district, as explained in the Minute I drew up in the name of the Board of Revenue in January 1818, printed in the Indian Selections, and is regulated upon no uniform principle, depending chiefly upon the opinion of the officer who happened to make the survey of each district.

2411. Is there much variation in the fertility of the land from field to field?—Most material; not only in different districts, but in the same district, and even in the same village, in different fields.

2412. Are not all the assessors of opinion, that the proportion of the produce that should go to the cultivator of poor land must be much larger than the proportion which would necessarily be withheld by the cultivator of rich land?—Certainly. The assessments on each field were generally fixed by an estimate of the productive power of each particular field. In some districts, as in Madura, the nature of the soil was recorded; in others, as in Dindigul, the field was recorded as estimated at 100 or 50 bushels. In the former case a defined money assessment was attached to each description of soil; in the latter, the estimated produce was divided between the government and the occupant. The proportion depended upon whether it was irrigated land or not; and in irrigated land, whether it was watered by tanks, or by wells, or other artificial means.

2413. What allowance was made for the different value of the different crops which must be cultivated on the same land in different years?—In one district the assessment on dry land was regulated with reference to the crop or stubble on the ground, so much for one grain, so much for another; in others an average was taken. In all districts land irrigated by tanks or streams produces rice only; such land, when producing only one crop annually, is distinguished from two-crop land, two crops of rice being often produced in the same year, where the supply of water is plentiful; but the general result of the ryotwar surveys has been to assess the dry land without reference to the particular grain to be grown upon it, more with reference to its own productive powers than to anything else. Thus poor land would be estimated, say at 50 bushels, rich land at 100, and good and bad soils would, to a certain extent, be proportionably assessed; but the great defect of our best ryotwar surveys, I fear, has been, not assessing the various descriptions of soil in that very nice proportion to render the cultivation of the more fertile and highly assessed preferable to that of the less fertile but more lowly-assessed soils.

2414. Upon the average, what proportion of the gross produce is taken by the government?—It varies so exceedingly in different districts that I could not undertake to give any average; indeed, the truth would merge in any average; but, deducting the reductions above specified by me, from the proportion of the produce assigned to the ryot in each district, of which the particulars will be found in the Minute of the Board of Revenue of January 1818 before mentioned by me, some idea may be formed of the extent of the present demand upon the ryot in most of our districts.

2415. Are there any instances in which the government takes more than half the produce?—In some it may come near that rate; but the instances would be rare, now that the survey field assessments have been so greatly reduced.

2416. What is the lowest the collectors take in any case?—My impression is, that it is as low in some well lands as 20 per cent.

2417. In the collection of the revenue on the ryotwar system, has it been found easy to carry into effect all the detailed surveys and valuations which appear to be necessary?—Nothing is more simple than the ryotwar system when once it has

A. D. Campbell, Esq.

14 April 1832.

been introduced, and in no district is such facility afforded to the collection of the revenue as where it is well established; the great difficulty is in the introduction of it.

2418. Is not the introduction of it dependent on an accurate measurement of the quantity of every field, and an accurate estimate of the productive power of the land?—Entirely.

2419. Has it been found, on experience, that those estimates can be correctly made?—With great facility, particularly in some districts where peculiar classes of the people have no other profession than that of estimating the produce of fields; I allude especially to Tanjore. In other districts various difficulties may have been experienced at first; but the persons employed under the direction of the ryots themselves gradually acquired very great facility, both in measuring land, and in estimating its productive powers. I should state, that after the productive powers of the land are estimated, and the produce divided between the government and the ryot, the next process in the money-assessed districts has been to convert the government dues into money. This second process has also been subject to great variations in different districts. In some an average price has been taken for the whole district; in others different averages applicable to different parts of the same district; and in all the ryotwar field assessed districts, after the ascertainment of the assessment in money upon each field in detail, the gross amount never has formed the amount of the assessment. That has always been corrected, with reference to the collections of former years; so that the detailed survey rather *equalizes* the assessment than *fixes* it. It is subject to such per-centage of addition or subtraction in a certain number of fields, or in a certain number of villages, or in a certain number of districts in each province, according to the best information which the collector may possess of the aggregate amount which should form a just assessment on the entire country under his charge.

2420. In making these estimates, are persons connected with the different villages employed, or are they entirely government servants, whose duty it is to go over the whole district?—The person employed to make the field estimate is always a government servant, and is held responsible; but he has generally been directed to be guided entirely by the opinion of the ryots themselves, provided they make a fair estimate of the field, he acting more as a check against under-assessment than actually assessing the lands himself.

2421. According to the original form of society among the Hindoos, it appears there were always village officers who had each his duty to perform. If any such officers existed in the districts to which you alluded, are they entirely set aside under the ryotwar system?—In no districts are the village officers in such a situation of efficiency as in the best ryotwar districts. One of the great objects of the ryotwar system is to register, not only each field and its assessment, but those particular fields which are appropriated to the village officers, or the various rates of money-assessment or other privileges appertaining to the village officers; so as to ensure to them the full enjoyment of those privileges. I should say that far the most complete set of village officers under the Madras presidency exists in the Ceded Districts and in Coimbatore. In Tanjore, which has not yet been surveyed completely, a lamentable want of all village officers has been the constant theme of complaint, not only in the revenue, but in the police department.

2422. To what circumstance do you ascribe the absence of those police officers; was it that they had been destroyed by the previous wars and miseries to which the country has been subjected, and that no others had been created in their place?—Wherever the privileges exist, no want of claimants to the office is ever found. The want of those officers has arisen, partly from the usurpation of their rights by the leading men in the village, or in some parts of the country, from no payment, either in money, grain or land, having been affixed to the performance of the office at all, and no one being willing to perform it gratuitously.

2423. According to the original frame and arrangement of Hindoo society, it would appear that the village officers were all provided for by local arrangements; that they were maintained either by the proportions of land set apart for the purpose, or by some per-centage on the collection of the revenue; are the persons now employed in the collection of this revenue so provided for, or have they what may be called government salaries?—The proper village officers, wherever they exist, are not only the servants of the village, but the hereditary servants of the government also. They are far the most useful and attached class, though the most

A. D. Campbell, Esq.

14 April 1832.

most humble of our native agency. They collect the government revenue and superintend the police. In the ryotwar districts, in consequence of the government interfering to secure to them their hereditary rights, they look more to the government than to the inhabitants, and constantly the inferiors expose the frauds of their superiors to the collector; whilst in other districts where the village institutions are not thus secured, the inhabitants themselves occasionally employ mere hired stipendiaries of their own, without any fixed allowance or public emolument, holding office by the tenure of their pleasure only, and entirely in their own interest, and thus the service of the government and the public is left to the mercy of a class of men over whom the public have no control. It is in these last-mentioned districts that the villagers are in the worst state, that revenue frauds are always organized the most extensively, and are never successfully exposed, for there the stipendiary officers of the village combine with the people themselves to keep the European officers of the government in the dark, both regarding the fiscal state of the village, and often regarding the state of crime. In the best regulated ryotwar districts, the efficiency of the village police is as remarkable as the want of all organized corruption, and the consequent improved morality and character of the people.

2424. It would appear from the answers you have given, that the whole object of what is called the ryotwar system is to establish such rules and regulations as shall secure to the cultivator the beneficial operation of the ancient Hindoo village system, which, under the village leases, it was found, from particular reasons, could not be carried into effect?—When I left the presidency to become a practical collector, I was strongly impressed in favour of the village-lease system, as described in the Minute of the Board of Revenue of January 1818; but practical acquaintance with the revenue in the provinces, both as collector in the Bellary division of the Ceded Districts, and as principal collector at Tanjore, has satisfied me that the only good revenue management in India in the ryotwar. It in fact exists everywhere in India, the land always being cultivated by certain occupants, and the ryotwar system merely registers the names of those persons, and defines the government tax payable by each. According as the ryot changes his fields yearly, and increases or diminishes his annual cultivation, the government tax rises or falls. The whole details of the village are publicly registered, open to all. Each ryot possesses a lease, specifying his own fields, and of course can distinguish at once his own from his neighbours; he is annually brought in contact with the European officer, who redresses all complaints, and the whole arrangements connected with the village establishments are fully enforced by the established officers of government. The only difference between that system and the village lease is, that in the latter government interpose a particular class of persons between them and the peasantry, and shut their eyes to the details of what actually takes place in the village, seeing nothing except through such middle-man. The contrast between the village establishments in Bellary, and in Tanjore, where I have been practically employed, is most striking. No one who has visited the two provinces, and has compared the two, can fail to see that in Bellary the village institutions are in perfection, whilst in Tanjore they have degenerated, and many of the village emoluments have been usurped by a class of persons who are totally unconnected with the duties for the performance of which they were given.

2425. Are there any very remarkable differences between the ryotwar system as it is carried into execution in one district and in another?—In the year 1826 Sir Thomas Munro made a tour through the southern districts, where chiefly the ryotwar system is in operation, though it also prevails in the Ceded Districts and Nellore. I accompanied him on that tour, as a member of the Board of Revenue, and submitted to him a report, showing in detail the state of the several districts through which we passed. It illustrates better than anything I can state from memory the differences in the ryotwar system, as existing in the several provinces. It compares that in Coimbatore with the same system in the neighbouring districts; touches on the tenures of land as occasionally affected by it, and notices its chief defects, as well as other errors in the local administration, which required amendment. I have it in my hand, and, with the permission of the Committee, will deliver it in.

[*The witness delivered in the same; vide* Appendix.]

2426. Under the system which prevails in Coimbatore, whatever concessions are made by government are actually enjoyed by the occupier himself, and are not intercepted

A. D. Campbell, Esq.

14 April 1832.

intercepted by any intermediate person?—Exactly so; but this also is the case in every other ryotwar district.

2427. Is it your opinion, after the experience you have had, that the arrangements in the province of Coimbatore are the best which have been adopted in any part of the Madras Presidency?—I think Coimbatore has been more lightly assessed than any other ryotwar district under the government, and that therefore the result of the ryotwar there has been more favourable than elsewhere where the assessment has been higher; but since the reduction of Sir Thomas Munro's assessment in the Ceded Districts, to the extent of 25 per cent. on all lands, and 33 on well lands, which I carried into effect in 1820 in the Bellary division, I believe the state of the Ceded Districts has improved astonishingly, and that they are now very nearly on a par with Coimbatore.

2428. What is the present state of the Company's Jaghire in the neighbourhood of Madras?—It is fully explained at the commencement of my report to Sir T. Munro above-mentioned, under the head of "Chingleput."

Lunæ, 16° *die Aprilis,* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,

IN THE CHAIR.

The Honourable *William Leslie Melville,* called in; and Examined.

The Hon. *W. Leslie Melville,*

16 April 1832.

2429. IN what service were you in India?—In the Bengal civil service.

2430. For what length of time?—For 22 years actually resident in India.

2431. What principal stations did you fill?—I was first in the commercial and salt lines for a short time; I was then in the judicial department. Certain disturbances broke out in one of our provinces, Cuttack, to which I was sent down with some other gentlemen; in that I was employed in the judicial and revenue departments, particularly in the settlement of the revenues of certain estates in that district. I was subsequently judge and magistrate of Ghaziepore, and afterwards was agent to the Governor-general, and officiating Judge of Appeal and Circuit at Moreshedabad; and finally, for one year I was Commissioner of Revenue and Circuit at Bareilly. I have not been much employed in the revenue department.

2432. At what time did you return?—I quitted India to return to England at the end of 1830.

2433. Were the districts that you were acquainted with principally under the permanent settlement?—The greater portion of my service was in districts under the permanent settlement.

2434. On what footing is the collection of the land revenue in the province of Cuttack?—Similar to the other unsettled provinces.

2435. To what provinces do you particularly allude?—To the Western Provinces; the settlement is with the landholders, generally speaking, for a term fixed by the regulations applicable to the subject. On the termination of one settlement a regulation is passed specifying that a fresh settlement will be formed, with any exceptions that may be marked out.

2436. What persons do you allude to as the landholders?—They differ very much from each other in extent of possessions, but the zemindars are the persons usually designated in Bengal as possessing the proprietary right.

2437. Are those persons whom you describe as landholders on the same footing now that they were under the native powers?—I have understood that settlements rarely existed with them under the native government; that they were very seldom in possession of their estates, but were allowed a certain per-centage from the Mahratta government, which preceded ours, in the collections; I believe it was a very small allowance; we recognized them as proprietors, and in general they engaged with us.

2438. Were they proprietors under the Mahratta powers; had they any actual property in the land, or was not theirs rather an office with certain duties annexed to

The Hon. *W. Leslie Melville.*

16 April 1832.

to it, for which they were entitled to deduct a certain fixed remuneration from the revenues which they collected?—I rather understood that they had some proprietary right; but the short period in which I was engaged in revenue duties in Cuttack was chiefly occupied in remedying some unfortunate mismanagement, and trying to restore order into the practical administration of the revenue affairs of the province. Subsequently one of the ablest servants the government ever had, the late Mr. Stirling, who held office in the district for some years, entered into a very minute inquiry on the subject of the tenures of land in Cuttack, the result of which is printed in one of the latest volumes of the Asiatic Researches, and I believe it is calculated to throw light upon landed tenures generally throughout India; his information was so much more profound and accurate than any I can pretend to, that perhaps it will be sufficient to refer to it.

2439. What was the nature of the disturbances to which you allude?—They seemed to me partly connected with the administration of the revenue, and partly the judicial administration.

2440. How had they arisen?—In so far as they were connected with the revenue, it appeared to me that there had been some neglect in the superintendence. Satisfaction was always expressed by government at any increase of the revenue assessed in the province, but sufficient attention was not paid as to the fact of its being actually realized. It was discovered on the breaking out of the disturbances, that the actual collections were about a year in advance of the year of account. Collections were made through 1818, for instance, and the sums were carried to the account of 1817; this, among other circumstances, led to great disorder in the revenue affairs of the provinces. The extent of over-assessment thus escaped notice, and very extensive sales of estates to the rich native inhabitants of Calcutta, who were unacquainted with the habits of the natives of Orissa and with the people altogether, and much discontent arose. In the judicial department there were charges against the gentleman holding the office of judge and magistrate, and he was finally dismissed from the service.

2441. Will you state briefly to the Committee what the nature of this charge was?—There were charges of extortion and corruption.

2442. Who were the persons to blame for this over-assessment that you describe, and for the collection of the revenue in anticipation of the payments which became due in the ensuing year?—There was some neglect ascribable to the several authorities. A succession of young and inexperienced men as collectors; a Board of Revenue in Calcutta, which had numerous other duties connected with Bengal, and did not advert sufficiently to the peculiarities existing in Cuttack; and if I might be permitted to say so, I think that the government itself had not paid the attention to Cuttack which the unsettled state of the land revenue should always exact.

2443. Were the persons Europeans or natives who were most to blame in this matter; I mean with regard to the anticipation of charge, and the over-assessment? —I should say, certainly, that there was a neglect in the superintendence, and in the European management. I am not aware that there was any particular mismanagement ascribable to the natives.

2444. Were natives employed in the subordinate situations in the collection of the revenue, in the usual manner?—Certainly; but the revenue officers frequently personally superintended making settlements; for instance, I personally made the settlement of several estates, and the natives merely committed to paper the engagements which I entered into with the people.

2445. Do you happen to know what steps were taken for the collection of the land revenue in Cuttack, when that province first came into our possession?—We acquired the province from the Mahrattas, and their system, as I understand it, was very loose; they, I think, had no certain demand, but fixed their claims at a high rate, collected what they could, and forgave the remainder.

2446. Was there any accurate detailed village assessment, founded upon the valuation and measurement of the land, under the Mahratta powers?—Not that I am aware of: if it existed, it was not adhered to.

2447. Do you happen to know whether there existed in Cuttack the usual village officers, and whether there were records of the measurement, as well as of the value of the land?—I distinctly recollect that there were.

2448. Were they such as were acted upon under the Mahratta powers?—They might serve in some degree as a guide, but not as a check. The principle with the Mahrattas was, I imagine, to take all they could realize; but I am not well

The Hon. *W. Leslie Melville.*

16 April 1832.

acquainted with the details; their rule had ceased many years before I went to Cuttack.

2449. When that province was transferred to us, do you think that the amount of assessment was increased or decreased, as compared with what it had been of latter years under the Mahrattas?—I do not happen to recollect that.

2450. Can you state what was the nature of the agreement first made with the zemindars of Cuttack upon our coming into possession of that district?—I do not recollect examining their engagements. I conceive, however, that it was to discharge the revenue demanded from each with punctuality, and in other particulars to conform to the clauses of a proclamation which was published by certain commissioners who were appointed for the management of the affairs of the province, and which was subsequently incorporated into one of our regulations.

2451. Do you know what steps were taken in order to ascertain or to record the rates at which the old hereditary cultivators of the district had held their lands; were any such steps taken?—No; I am not aware that any such steps were taken. I remember inquiring, but found that few or no Mahratta documents had been transferred to us, either at the time of the conquest or cession of the province; and I think I wrote to Mr. Jenkins, at that time the resident of Nagpore, upon the subject; but I was removed from the province, and I do not know whether the papers were subsequently obtained.

2452. Was there in the different villages in the district an officer known by the name of konango or keeper of records?—Generally, the usual establishment both of pergunnah and of village officers existed.

2453. Were any courts of judicature introduced into the province at the time of its cession to us?—There were the usual courts; the civil court, and the court of the magistrate or criminal court, with superintending courts at Calcutta.

2454. In what respect did the system established in 1803 in Cuttack differ from the permanent settlement established by Lord Cornwallis in the Bengal provinces in 1793?—The system was similar, but the amount of the assessment was not permanent; and the importance of that particular with all its attendant circumstances was not sufficiently adverted to.

2455. In the case of the land revenue not being regularly paid, what steps was the collector enabled to resort to in order to enforce the payment; did they differ in any degree from those which prevailed in Bengal under the permanent settlement; had he recourse to sales in the usual way?—The steps taken were similar to those adopted in Bengal.

2456. Was the collector under the necessity of giving a notice of sale, and of putting the property of the zemindar, or whoever it might be, up to public auction?—Certainly.

2457. Can you say whether many zemindaries had been put up to sale previously to your going there?—A great number had been actually sold; two-thirds of the province had been frequently put up to sale, and a very large proportion actually sold.

2458. What class of persons have become the purchasers?—Frequently opulent natives of Calcutta, who were disposed to speculate in land.

2459. Did the purchase of those rights by strangers produce much dissatisfaction in the province?—I should think it did; they were non-resident principally; their agents were principally inhabitants of Bengal, who are foreigners to the inhabitants of Orissa, and understand neither their language nor their habits; and the demand of government increasing while the demand of this new body of landholders increased, the consequence was very general misery.

2460. Do you happen to know whether the rights, whatever they may have been, which existed in the actual cultivators as occupiers of the land, were affected by those auction sales; was the purchaser of the land supposed to have bought a complete and unlimited right in it?—Certainly, I understand not; under the regulations, I conceive the purchaser merely acquired the right of the seller, as declared at the time of the original formation of the settlement.

2461. Was this declaration contained in the proclamation to which you have alluded in a previous answer?—Reservation was made, I believe, in that proclamation of the rights of the under-tenants.

2462. Do you recollect what those rights were defined to be?—No; the code was principally borrowed from that of Bengal, and probably corresponded with the general, though perhaps somewhat loose and inaccurate declarations made in the Bengal regulations.

W. Leslie Melville.

16 April 1832.

2463. Do you happen to know whether much litigation had arisen under the arrangements which you describe; had the cultivators brought many complaints and actions into the zillah courts?—No, I do not think there were many; I am afraid the people were too poor to gain easy redress from our courts.

2464. Do you believe that, under the circumstances in which the cultivators existed in the zemindaries created in Cuttack, they would have been able to protect themselves against the power and authority of the zemindar, and maintain the rights which by the proclamation were reserved to them, by the instrumentality of our courts or by any other means?—No, I am afraid they had little beyond the usual resource of the tenantry in India, that of the landholder dreading the depopulation of his estate.

2465. Do you believe that that is the natural and practical limit to the pressure which a zemindar is likely to put upon his ryot?—It is too frequently; I recollect feeling this impression very strongly, and in consequence suggesting in one of my reports, written at the moment, some mode of empowering the head of a village to sue as representative generally of the village: I wished to provide a remedy for the individual helplessness of the ryot, but I doubt if that mode was attempted.

2466. You think it has never been carried into effect?—No; I left that district soon after, and had not an opportunity of observing.

2467. Do you know whether any of the zemindaries in the country of Cuttack have been divided, either by sale or by the descent of property from father to sons?—I do not happen at this moment to recollect any such case of division. Many of the principal estates in Cuttack are held under a peculiar tenure by hereditary rajahs, whose property, under the general regulations, I think is declared not to be devisable: there are two kinds, one surrounded by our provinces, whose estates are subject to the general regulations; the other bound the western side of the province, and the rajahs pay a small quit rent, merely as feudatories of the government, but are not amenable to any of our tribunals, nor do we interfere at all in the internal administration of the raj.

2468. Is that district now entirely tranquillized, and is the revenue collection put upon a footing satisfactory to all parties?—It was; the inquiries which were commenced at the period I referred to led to the employment of many of our ablest public officers there, and the district has been one of the most prosperous I believe in the Company's provinces ever since. I think I have understood, though, that in the northern parts of it some increase in the revenue might probably be obtained, no revision having taken place since the conquest of the province; I allude to the vicinity of Ballysore.

2469. Do you think that the productive power of that part of the province is materially increased; has more land been brought into cultivation, or has that which was in cultivation before been rendered more productive?—The assessment was originally formed on insufficient data; so that where it was excessive, in the natural course of things it has failed and been reduced, but where too low it has not been raised.

2470. What is the total amount of the land revenue raised in the province of Cuttack?—I do not happen to recollect it.

2471. Is the amount levied upon the cultivators' land in Cuttack confined strictly to the land assessment, or do they pay anything of the nature of village cesses?—Not that I am aware of; the regulation of Bengal abolishing all cesses was extended to Cuttack.

2472. Are there any peculiar dues that arise from the worship of Juggernaut?—There are collections made on the part of government at the temple of Juggernaut.

2473. In what way are they charged and collected?—It is on the admission of pilgrims to perform their devotions at the temple.

2474. Are there not lands appropriated to the services of the temples?—There are.

2475. Does all that matter remain precisely on the same footing on which we found it when the province was transferred to us at the conquest?—I think so; everything has continued, I believe.

2476. Were you at any time particularly conversant with the salt manufacture, and the mode of levying a duty upon it for the government?—I was for about a year, during the early period of my service, an assistant to one of the salt agents; so far I became in some degree conversant with the subject.

2477. Has it ever occurred to you that any mode could be resorted to by which the public could be supplied with salt better in quality and lower in price, and yet

The Hon. W. Leslie Melville.

16 April 1832.

the Company lose nothing in the amount of revenue?—No, I am not aware of any means of accomplishing that; the tax at present appears to me to be collected with little vexation to the people, and to be very productive to the government. I am alluding to Bengal generally.

2478. Do you think that it stands now upon as good a footing as it can rest upon?—I have never seen any plan which appeared to me to hold out the promise of equal advantages with so little inconvenience.

2479. Do you entertain the same opinion with respect to opium?—Yes.

2480. Have you at any time been at all conversant with the transit duties, so as to know what is the effect produced by them upon the internal commerce of the country?—I should say that they were vexatious and burdensome, not only to traders, but also to individual travellers. The delays and extortions practised by the officers of that department are a source of great evil.

2481. Does the collection of those duties render necessary a frequent and troublesome examination of all goods transported both on the Ganges and on all other lines of communication, either by land or by water, throughout the country?—That examination either does take place, or the officer is fee'd for exempting them. Such is the general complaint, and I have no doubt but that it is well founded.

2482. Has any mode ever suggested itself to you by which those transit duties could be commuted for any other charge of revenue that would be equally productive?—A mode was suggested of limiting the custom-houses to one or two principal points, to Calcutta and to frontier places, I think, and to leave the internal traffic free; but I am not sufficiently acquainted with the details to be able to speak with any precision upon it.

Captain *George Augustus Underwood*, called in; and Examined.

Captain G. A. Underwood.

2483. WERE you in the Company's service in the Madras presidency?—Yes, in the corps of engineers.

2484. For what length of time?—For 10 years. I have been more than 14 years in their service, but only 10 years actual residence in India. I have been home three years.

2485. What situations have you filled in the civil service of the Company?—I have never filled any other civil situation in the service of the Company but that of civil engineer.

2486. Is that a new class of officer in the service of the government?—It was originated about 18 years ago, to the best of my recollection, and then only one officer, Colonel Caldwell, was employed for the whole of Southern India.

2487. How many persons are now employed in that office?—There are three principal officers employed for the whole of Southern India; they have some half-caste assistants.

2488. What duties had you to perform?—Duties of very great importance; checking all disbursements for tank repairs, for channels of irrigation, roads, bridges, and in fact every expenditure of a civil nature. Without the counter signature of the civil engineers, no disbursements are supposed to take place in the tank department. According to the regulations of the service, all the estimates and bills of adjustment must pass through their hands, and be reported on, before the inspector-general at Madras will forward them to the Board of Revenue.

2489. Had you any duty to discharge connected with the survey and measurement of land?—A great deal.

2490. With a view to ascertain the amount of revenue to be charged upon it?—Not exactly with that view, but in order to check frauds, to ascertain any errors in the accounts that were produced, and for the purpose of improving the irrigation of the country.

2491. The accounts you allude to being the result of surveys made by natives?—Made by natives, and on the records of the villages or places which were under examination.

2492. What number of civil engineers are now employed in the Madras presidency?—When I left India three years ago, there were three principal civil engineers of districts; the whole of Southern India being divided into three grand divisions, northern, centre and southern. I had charge of the southern division, upwards of 30,000 square miles in extent.

2493. Is there any establishment in Madras for the education of persons for this department?—Not for European officers, but half-caste boys are trained up under the inspector-general at Madras.

Captain
G. A. Underwood.

16 April 1832.

2494. Where did you receive the education which was necessary to qualify you for the discharge of those duties?—At the Honourable Company's military seminary at Addiscombe.

2495. What persons had you under you to assist you in the detailed operations that you superintended?—One or two young half-caste assistants, and latterly a cavalry officer.

2496. Were the duties committed to your charge altogether new, or had they been before performed by any other class of public servants?—They were quite new as to the department generally, but Colonel Caldwell was the first engineer officer appointed, about 18 years ago, to this particular purpose of supervision; consequently, it was a new order of things: he was called the superintendent of tanks.

2497. Under the native powers, had the establishment or the management of tanks attracted much of the attention of the rulers of the country?—I fancy a very great deal; but I cannot speak with certainty.

2498. Do any recorded regulations for the maintenance and management of the tanks remain in the hands of the village officers?—No regulations that I am aware of before our own government; but as in many parts of the country a very ancient custom prevails of preserving or allotting a certain portion of the gross produce for tank repairs, &c. &c., I doubt not certain rules did and may still exist.

2499. Are there not to be traced, in various parts of the districts with which you have been conversant, the remains of tanks to a very considerable extent which have gone out of repair?—Yes, to a most extraordinary extent; and at the present day the tanks are almost innumerable.

2500. Do you suppose that those tanks ever were in existence and in operation at one time, or have they been the works of successive occupiers of the country?—I imagine that they must formerly have been all in operation at one time. I speak of many years ago.

2501. Is there any record as to what time those tanks were in operation?—I am not aware that there is any record as to the exact period; but I should suppose, from my own observations, about the period of the wars that took place in the Carnatic antecedent to 1750.

2502. Were the tanks destroyed during those wars?—Not destroyed by design, perhaps; but I imagine from the country being depopulated by wars, famine and other causes, they fell into ruin.

2503. Did the depopulation of the country destroy the tanks, or was it the destruction of the tanks that depopulated the country?—I should think that it was the want of population originally that caused the neglect of the tanks, and afterwards the absence of water increased and aggravated all the evils which the remaining people experienced.

2504. To what extent have those tanks been restored?—They have been restored to a greater extent than is absolutely necessary for the present *cultivation*, consideration being paid to the wants of their cattle. Vast sums have been laid out annually for the repair of those tanks; from 60,000 *l.* to 80,000 *l.* on an average: 120,000 *l.* was the amount disbursed in 1829-30, according to the published accounts.

2505. Is there any account which will show the number of tanks restored, the situation of them, and the cost?—Certainly; such a record is kept monthly at Madras, in the office of the inspector-general of tank estimates.

2506. Is there any copy of that record in England?—I believe not. In England no account can be ascertained of those details which are conducted by the civil engineers' department in India, in consequence, I fancy, of the very voluminous form they assume.

2507. Are they more voluminous than is necessary?—Not at all more than is necessary: the civil engineer being ordered, while traversing his district, to measure all work, even of the least dimension, either in stone masonry or earth; to see the workmen paid himself, if possible; to check all frauds, and to make a record of his daily proceedings, which is forwarded monthly to the inspector-general for the information of the Board of Revenue and Government. These records or diaries were considered of so much importance, that the late Sir Thomas Munro invariably made a point of perusing and examining one or more of them.

2508. Of how many collectorates does the district of which you are speaking consist?—Five, and probably the most important in Southern India. They are Tinnevelly, Tanjore, Madura, Coimbatoor and Trichinopoly.

Captain
G. A. Underwood.

16 April 1832.

2509. In which of those districts has the restoration of tanks been carried to the greatest extent?—If I confine myself to the term tanks, I should say in two, Tinnevelly and Madura; but that is the least important branch of duty in my division.

2510. What branch of duty in your division do you consider as more important? —That connected with Tanjore, Coimbatoor and Trinchinopoly, which are watered by channels of irrigation from large rivers.

2511. Which channels are under the management of the civil engineer?—Entirely.

2512. Be so good as to describe to the Committee the extent and character and the construction of any one considerable tank, the regulation of which you superintended?—The generality of the tanks in the southern division are small compared with those of the northern and centre. In the latter district 13 very large tanks are met with, each from 15 to 25 miles in circumference; such as the Cauverypauk, Carangooly, Cumbum, &c. &c. tanks: a reservoir of this kind is formed by damming across a large valley, into which several streams from the mountains or otherwise empty themselves. It may be further supplied by a canal cut from some great river in the neighbourhood, which has been dammed across by masonry, stone or earth. Some of those canals are 60 and 70 miles in length; along their course other minor branches are taken off, irrigating vast tracts of country on both sides yielding revenues to a very large amount, sometimes 7,000 *l.*, 8,000 *l.* and 9,000 *l.* (70,000, 80,000 and 90,000 rupees) per annum.

2513. With reference to the tank to which you particularly alluded, be so good as to say what are the dimensions of the dam-head, and of what it is constructed? —The bund is generally constructed of earth faced with some revetement, either of stone or brick. The bund supporting the water varies according to the locality; it is sometimes 15 and 20 feet high, made of earth reveted with loose stone or with fine masonry of stone and brick. The bund of Cauverypauk tank is five miles in length.

2514. Do you remember what was the cost of the particular bund to which you are alluding?—I am not aware that any reservoir I now speak of has been formed since the adoption of a civil engineers' department; I cannot therefore state the cost that such a tank might have created originally, but the expense for a similar one at the present day can be readily assumed.

2515. Do you mean that these tanks have been restored only, and not created? —Restored and maintained for the purpose of irrigation; our present efforts being directed to the preservation of the existing revenues.

2516. Can you state the cost of the restoration?—I can. One tank, the Carangooly, in Chingleput province of the centre division, was destroyed by the storm of 1827, which ruined 1,100 others in North Arcot alone. The estimate for its repair, framed by the native servants in the absence of the civil engineer on sick certificate, and submitted by the collector at the close of 1828, amounted to 64,000 rupees, or 6,400 *l.*; the civil engineer repaired it in 1829, for 8,000 rupees (800 *l.*) (I am assuming the exchange at 2 *s.* a rupee for brevity), and the tank was immediately filled, no loss being subsequently sustained in the revenue; the difference was 56,000 rupees, 5,600 *l.*; 12,000 rupees (1,200 *l.*) were afterwards recommended and laid out.

2517. What was the actual cost?—The actual cost was 20,000 rupees (2,000 *l.*), 1,200 *l.* being added afterwards as above-mentioned to strengthen it, and render this reservoir, supplying 13 villages, safe from all further damage; but the actual cost for repairing it at the moment was 800 *l.* It is fair to remark, that the natives did not appear on this occasion to be prompted by fraudulent motives; ignorance and want of science were their great faults.

2518. Do those bunds frequently give way in floods?—Constantly.

2519. Is there no mode by which they can be rendered strong enough to resist the weight of the water?—Yes, certainly; and we have of late years adopted such modes, and have obviated all such violent attacks; but I may say that judicious and scientific management is constantly required. In one district alone, that of North Arcot, (1,100) eleven hundred tanks burst in one year, 1827. They had been neglected for a long time, owing to the want of officers to superintend and properly direct the repairs. The regulations of the government are such, that all repairs of an ordinary nature require the authority of the civil engineer; while such an authority exists, some difficulty arises as to disbursements during his absence,

Captain *G. A. Underwood.*

16 April 1832.

absence, and delays occurring, ultimate injury is the consequence. In this sense, while so inefficient, the department sometimes is worse than useless.

2520. How many begahs of land can be watered from one of those tanks?—That depends upon the nature of the crops. If only one crop is obtained, a large tank will water a very vast tract of country; if two crops, they will probably cultivate less of ground, reserving a supply for the second.

2521. Is it a very considerable tract, that either under the one system or the other can be watered by a tank?—By a large tank, a very large extent of ground. From the tank of which I have been speaking, which is 25 miles in circumference, I should think about 5,000 acres; but I am speaking now only from memory, and from imperfect data.

2522. You said just now that the inspector's superintendence was in some cases worse than useless; do you mean that it is so at present?—I mean at present.

2523. Are you enabled to state what the increased value of the land is, by the power of irrigating it?—The proportion between dry and wet cultivation is as one to five; by being irrigated, the average land is increased five times in value.

2524. Has the government revenue increased in that proportion?—I should think it has; subject however to subtraction on account of the extra difficulty of the collection, and the expenses incident to the change, for clearing watercourses, &c. &c.

2525. In what way does the collection of the land revenue become more difficult?—In consequence of its being a different kind of crop; rice, for instance, while the other is dry grain. When the assessments are such that the revenue is derived by taking a proportion in kind, the collections become of course more difficult.

2526. In what way is the distribution of the water among the different proprietors regulated; by customs that are known among the inhabitants themselves?—By customs among themselves, and partly by the nature of their tenures.

2527. What is there in the nature of their tenures which enables them to regulate that distribution?—From the tenure of my duties as a civil engineer, I cannot speak properly as to the nature of tenures; but in the course of my examinations I found that many of the people holding lands held them upon the condition, that government should keep their reservoirs and channels of irrigation in perfect repair; consequently, every man under such circumstances is entitled to his fair share of the water.

2528. Is that the usual tenure in cases of irrigation?—I think it is.

2529. Then in case the government neglect to keep those tanks in repair, of course they are bound to make a deduction from the amount of revenue on the land?—I believe so; but as I said before, my duties are so distinct from that of the collection of revenue, that I only speak under correction.

2530. Notwithstanding the destruction by floods, has the state of the tanks improved of late years or deteriorated?—Very vastly improved.

2531. Would you propose an increase upon the number of superintendents?—They have been increased lately, and the government have now taken into consideration this very branch, which requires further increase, as it has forced itself into notice, from the peculiarity of its duties, from the great saving it has already made in the disbursements, and from the increase of the revenue which it has already occasioned. I am persuaded that the responsibility and duties of the civil engineer are second to none in the service. As an improver of their resources, and arbiter of their disputes, a friend to the poorest workman, and a foe to all peculation, the civil engineer has opportunities of raising the British character among the natives, which can be enjoyed by few. To do this properly, he must know their languages, customs and rights; be active, clever and experienced, but above all, patient and good tempered.

2532. Does the maintenance of the tanks, when once restored, depend upon constant and vigilant watch, especially during floods?—Certainly, every tank has or ought to have a sluice of discharge.

2533. Is there any person appointed to watch that sluice of discharge?—Yes; there is a village gomasta or other person generally paid for the purpose, whose duty it is to keep his eye upon the tank, to see that the sluices are open in case of flood, and to open them when required. A very injudicious method prevalent among themselves, and which has been forbidden by us, is cutting open the bund, adding of course to the evil. I have known villages materially injured from that very cause.

Captain *G. A. Underwood*

16 April 1832.

2534. Describe the southern division generally?—The southern division contains seven great rivers; across one of them, the Ambrawaddy, there are 39 dams, and across another, the Noel, 33, while from the Cauvery nearly 53½ lacs of rupees, about 535,000*l.* annual revenue, is derived.

2535. Across which river are there 39 dams?—The Ambrawaddy river, in the Coimbatoor district.

2536. Are they all in good repair?—They are generally in good repair, and many of them well constructed.

2537. Are they strong?—Very strong, though rough; but many of them are of very ancient date.

2538. Are they sufficiently watched to make it improbable that they will suffer by floods?—They are not much watched, because they occur in parts far from villages generally, from the nature of the case In order to water the lands of a village, it is necessary to go many miles to form a dam.

2539. Are the dams exposed to as much risk in case of flood as the bunds which you have previously described?—They are a great deal more exposed, but from the nature of their construction they are not so liable to be damaged by floods. They are placed across the rivers, in order to force the water out of its natural course into an artificial one.

2540. Is the whole body of water forced into another channel?—The bund goes across the whole river, and the water runs over it. Another river, the Noel, in Coimbatoor district, has 33 dams. Those two rivers are very important. The third, the Bowany, likewise in the Coimbatoor district, has three dams: the Denaiekencottah, the Codavelly near Sattinumgalums, and the Calingaroyen, near the town of Bowany. The south channel of irrigation from the Codavelly runs 54 miles, yielding a revenue of about 6,000*l.*; the northern channel is of less importance.

2541. Is the land which is under irrigation from its own nature so level as to be easily flooded, or are the inhabitants forced to go to considerable expense to adapt their land to the channels of irrigation?—Generally speaking, the land is taken with that slope and on that level that it is easily watered; there are cases where they require to raise up a few small banks at the ends of the slopes, in order to prepare their ground.

2542. Are there other dams of importance?—There are; and there are various other rivers in this district of much importance.

2543. Is the establishment of civil engineers to which you belonged, equal to the discharge of the duties that are required from it?—Certainly not. Sir Thomas Munro, in whose train I had the honour of travelling when that lamented and distinguished individual made the tour of the southern division in 1826, was aware of this inefficiency, and promised as much remedy as circumstances would admit: but notwithstanding the necessity of young engineer officers as assistants was admitted, I could never procure one.

2544. Are great losses frequently incurred in consequence of the inefficiency of the establishment?—Very great losses.

2545. What instances particularly have come to your knowledge in that respect?—One in the Tinnevelly district, about the latter end of the year 1827. In consequence of the want of an officer to superintend the improvements recommended by the civil engineer in the Tambrapoorny river, that flows 70 miles through the Tinnevelly district, the clearances and repairs urgently recommended by myself after laborious surveys, and strongly supported by the collector of the province, could not be executed. Floods unfortunately occurred, and as predicted, the banks burst in all directions below the town of Tinnevelly, and it is reported, I believe with truth, that about 10,000*l.* were lost to the revenue that year, besides the destruction of many lives and much property: the annual deficiency since has been very considerable. Another instance occurs to me in the Trichinopoly district. I was called upon to immediately survey and level a channel of irrigation 60 miles in length, traversing the district and passing through the cantonment of Trichinopoly. Being absent and urgently required elsewhere, my half-caste assistant took the necessary levels, but from some error in the survey (immediately detected by myself) the work was delayed, and loss of revenue to a very vast amount occurred that year, and a deficiency of water has been the consequence ever since.

2546. Describe the nature of irrigation in Tanjore.—Tanjore, probably, is the most important district we have: it is very highly cultivated, and there is not much room for extended cultivation, Everything depends on the supply of water from

Captain *G. A. Underwood.* 16 April 1832.

from the Cauvery river, which is forced through innumerable branches over high tracts by a large mound situated opposite Trichinopoly. For the preservation of this mound great science and attention are required. The beginning of the mound is about nine miles above, or west of Trichinopoly, extending many miles below that large town, and divides the large Cauvery river into two branches. The northern one is known by the name of the Colleroon. The "great dam," a masonry work of very ancient construction, occurs about nine miles below, or east of Trichinopoly; about two miles above it, a large artificial channel, like a river, called the "Vennaur," branches from the Cauvery. From this and the main branch, running 70 miles across the district, 17 or 18 large branches spread themselves in all directions. Over these, in most places, bridges are built, sluices are everywhere seen, and the roads raised nine or ten feet in many cases.

2547. Is that about the level required through the district?—Through a portion of the province, parallel to the coast, 30 miles inland, it requires that elevation; and there is a vast sum expended for those roads annually. There are numereus branches leading into the Trichinopoly district from the Cauvery, above or west of that large town, on both sides of the river, north and south, yielding a revenue of about 35,000*l.* annually; and as Tanjore yields about 500,000*l.* annually, some idea may be formed of the importance of this branch of our duties. Relating to the very point now under observation, two letters severally written by the collectors of these two provinces, in August 1828, will at once serve to show the very great importance attached to the opinions and decisions of the civil engineer, and the vast concerns at stake whenever that officer is emergently called upon to act. In the one case the collector of Tanjore remarks, that "on the verdict of the civil engineer depends the whole of the year's revenue" (500,000*l.*); and in the other, the Trichinopoly collector states, that if the engineer's suggestions prove fallacious, (as he anticipated, and was warranted in fearing from the alarms of the people far and wide,) "not only would the cultivation and villages for miles round be destroyed, and many lives lost, but even Trichinopoly itself might be washed away," (or words to that effect). The responsible officer, however, in both instances, can appeal to the public records to prove that his plans and suggestions, while they succeeded most satisfactorily, were the means of averting a very great expenditure of time and money.

2548. Under the increased powers of irrigation which have taken place of late years, has an evident improvement taken place in the condition of the people?—Very great. One district alone, Coimbatoor, has increased 60 per cent. in population, and the condition of the people generally has improved from that of poverty to respectability. This happy result may with justice be attributed to other causes; however, irrigation and improvement keep pace with each other.

2549. Is that the case in any other district that you are acquainted with?—Very much in Tanjore; not so much in Madura.

2550. Owing to what circumstances; is it to a difference in the settlement of the revenue?—I am not aware that there is any difference in the settlement, but I fancy that the means of artificial irrigation have not been so much improved upon there as in other districts, similar supplies of water not being so constant and abundant.

2551. Does the care of bridges fall under the corps that you belong to?—Entirely.

2552. Are the bridges in that district entirely maintained by the government?—Entirely by the government.

2553. Are they very numerous?—Very numerous; across one road upwards of 100 occur in a short space of perhaps 30 miles.

2554. Are they of ancient construction?—All new that I speak of; there are very few bridges, compa ratively speaking, of ancient construction.

2555. Though tanks were abundant, bridges were not, under the native governments?—Bridges were not so nnmerous under the native governments, as far as I have observed.

2556. Of what materials are the new bridges made?—Of stone masonry and brick.

2557. Have they been well constructed?—We believe so.

2558. Have many of them been washed down?—They were all planned by engineers, and many of them have been washed down, not from the fault of construction but from sudden inundations setting in before the materials were dry, as also from a want of proper superintendence.

Captain *G. A. Underwood.*

16 April 1832.

2559. What description of stone are they made of?—A sort of sienite, generally; sometimes a granite, but granite is not very plentiful; and very frequently of a sort of red iron-stone, and also of a very strong description of sand-stone.

2560. Where does the sand-stone occur?—We find it on the sea-coast; it is very soft on first cutting, and hardens very quickly on being exposed to the atmosphere. In the southern districts, in Tinnevelly and Ramnad, I know it has been found.

2561. Do you know anything of the expense of those bridges?—They vary according to the size of the bridge and the locality; some bridges consist of 10 arches.

2562. Can you say what is the span of the bridge and height of the pier usually?—The height of the pier is in those large cases about 12 or 13 feet, and the span about 14 or 15; the object of those bridges generally being more for the purpose of communication over large canals of irrigation than over rivers.

2563. Are there any bridges over the great rivers?—None; from the nature of the case it is useless almost to construct them. For instance, one river, the Cauvery river, is in some parts three-quarters of a mile across, and easily fordable half the year. The traffic is comparatively so little that it would not be at all advisable to build a bridge across it.

2564. Have you an acquaintance with the river which is called the Godavery?—Very little; I crossed it in the early part of my residence in India, when I was ordered into the field.

2565. Is there any irrigation derived from it?—I fancy very little.

2566. To what cause do you attribute that?—Owing to the steepness and height of the banks; any water derived therefrom must necessarily be brought from a great distance, and the cost would therefore be very great. Its rapidity sometimes is such, moreover, that a dam across it would, I imagine, be difficult of construction.

2567. What other works of a civil nature are there?—Bungalows (houses for travellers) have been built in all parts of Southern India, throughout the Madras presidency, at a very vast expense; they are met with at every principal station and along all the great roads. One road through the Nellore district, over miles of cotton ground, cost, it is believed, upwards of 10,000 *l.*, with an almost innumerable supply of bridges from one to ten arches. The road up the Japoor Pass, between Salem and the Baramahl, has also been lately made, and is a splendid work.

Mercurii, 18° *die Aprilis*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

Holt Mackenzie, Esq. called in; and further Examined.

Holt Mackenzie, Esq.

18 April 1832.

2568. IN what way does the tenure of land in Bengal now differ from that under which it was held in the government which preceded ours?—The primary distinction, in the permanently settled districts of Bengal and Behar and Orissa, is that the amount payable to government is fixed in perpetuity. The mode and degree in which the arrangement has affected the great body of the people will be found to vary considerably in different places, and to explain the matter satisfactorily a long detail would be necessary. Indeed, that the terms used may be understood, it seems necessary, as the foundation of all discussions on the subject, to define the different tenures, as far as they are known, by which land is held, commencing with the lowest class of occupants (meaning by the term those by whom or at whose risk and charge the land is cultivated), and proceeding upwards to the persons who stand upon the government records as responsible for the government demand.

2569. Be good enough to begin with the lowest, and explain what you consider to be the actual rights of the cultivator, and so upwards to the zemindar?—In some instances, ordinarily when cultivation and residence are in separate villages, the tenure of the persons occupying land (the parcels held by individuals of all classes of occupants are in India generally small) seems to be nearly analogous to that of farmers in this country, the cultivator holding generally from year to year, without

Holt Mackenzie, Esq.

18 April 1832.

without any fixed right of occupancy. And even in the case of such persons, the rules by which the rent is adjusted, are subject to considerable variations. Sometimes the tenant pays a certain sum for a stated extent of land, varying sometimes according to the quality of the soil, sometimes according to the kind of the crop, and sometimes with reference to both; but being still defined as so much per begah: In other cases he has to give a share of the produce, or to pay a money compensation in lieu thereof. But these and other varieties which might be mentioned, although they determine the manner of adjusting the amount payable by the occupant, do not materially affect the nature of his right in the soil, which is that of a tenant, holding, after the expiration of the period for which he may have engaged, at the will of another.

2570. Do you happen to know whether he is generally entitled to hold by the year?—I never heard of anything under a year.

2571. Have they a right similar to that which prevails in England, that they can only be called upon to quit their farm at a known period of the year?—It is generally understood that the interval between the getting in of the last crop of one year, and the ploughing for the next, is the time at which it is settled.

2572. Is there anything similar to notices to quit that prevail in England?—I am not aware of any such form of notice being established. The class I now speak of usually reside in a different village from that to which the land belongs, and settle at the period of cultivation, with the zemindar or his manager, for the ensuing year. They have little or none of the local attachment which facilitates exaction from the fixed occupants; and though it may be expected to become every day more important to provide clearly for the rights of all classes, the necessity has as yet been little felt in the case of these non-resident cultivators. Generally, in regard to them, it may be said that the zemindar is as anxious to have the tenant, as the tenant is to have the land; and the adoption of measures to secure them from injury is not so much required as in the case of the resident cultivators, who have fixed rights.

2573. Do persons of all religious sects hold by the same tenure?—In respect to the nature of the interest enjoyed, the tenure does not appear to be influenced by caste or religious persuation; but frequently the amount of rent is found to vary with the caste of the occupant.

2574. Is it customary for proprietors to cultivate their own estates, or are they usually let?—Before answering that question, I should wish to explain what I mean by the word proprietor. The class I have now been describing may be considered to have no fixed right of occupancy; but the more general tenure in Bengal is that of cultivators possessing a fixed right of occupancy in the fields cultivated by them, or at their charge and risk, whom I should call proprietors of the fields to which the right attaches.

2575. Describe the nature of their right?—They may be generally described as cultivators possessing a fixed hereditary right of occupancy in the fields cultivated by them, or at their risk and charge; their tenure being independent of any known contract, originating probably in the mere act of settlement and tillage; and the engagements between them and the zemindar, or (in the absence of a middle-man) the government officer, serving, when any formal engagements are interchanged, not to create the holding, but to define the amount to be paid on account of it. They cannot justly be ousted so long as they pay the amount or value demandable from them; that being determined according to local usage, sometimes by fixed money rates or rates varying with the quality of the land or the nature of the crop grown, sometimes by the actual delivery of a fixed share of the grain produce, sometimes by an estimate and valuation of the same, sometimes by other rules; and what they so pay is in all cases distinctly regarded as the government revenue or rent, whether assigned to an individual or not, in none depending on the mere will and pleasure of another. There are varieties of right and obligation which one could fully explain only by a reference to individual cases; but this is my general conception of the rights of the class whom I should consider the proprietors of the fields they occupy. In Bengal Proper they are usually called khoodkasht ryots (*i. e.* ryots cultivating their own), and by this class of persons I believe the greatest part of the lands in that province is occupied.

2576. Do those persons still enjoy those rights; are they protected in them?—I am afraid that generally the protection afforded them is very insufficient; but it varies in different districts. In the immediate vicinity of Calcutta, for instance, the old zemindars having been at one time excluded, and the revenue managed by

Holt Mackenzie, Esq.

18 April 1832.

an officer of the Company in the capacity of zemindar, a detailed measurement of the district was made, and a record prepared, specifying the rates at which the rents of the ryots were to be adjusted, with a detail of their holdings: the settlement being in fact ryotwar. The arrangement continued after the restoration of the zemindars, in so far at least as concerned the essential rights of the tenantry, which were maintained notwithstanding the intervention of those persons. The decennial settlement with the zemindars, of which the last year's demand became perpetual, was made upon a measurement, and with specific reference to the rents demandable from the cultivators; and those among them who obtained pottahs from the collector, or were recorded in the rent-roll as khoodkasht ryots, have been maintained, when the proof of the fact was forthcoming, in possession of their tenures, subject to the rent or revenue then settled; the zemindars having only the right of collecting what was so settled, and the tenure of those rights having in many cases become a property of considerable value.

2577. What is the extent of the district over which this system has prevailed?—The district of the 24 Pergunnahs yields to government about 100,000 *l.* Its extent is, I think, about 6,000 square miles; but I cannot say what proportion is held by tenants of the description in question. In other places too, for instance in the district of Dinagepoor, though no detailed settlement preceded the decennial leases, I have understood that the rates payable for the different descriptions of land were adjusted upon such a principle as to leave the ryot a tenure of value, and that those rates have been maintained. Elsewhere in general, though the right be the same, the enforcement of it is difficult, and its value is uncertain, for want of sufficient records; and I am not able to say how far practically the rates demandable are such as to leave the tenants a valuable tenure or not. In the majority of cases I should say the demand is so great as to leave it of little or no value.

2578. And in those cases the ordinary rent appears to press heavily upon the tenant?—Yes; and this in cases even where the arbitrary demands of the zemindar are apparently prevented by fixed rates, to which the ryot may appeal; for these being fixed without a measurement by the government officers, to ascertain the precise extent of the lands occupied by the cultivators, are frequently excessive when applied to the actual area, though the rent adjusted according to them upon the quantity of land supposed to be so occupied may have been moderate; the land actually held often exceeding the nominal extent.

2579. Can you give the Committee any idea of the prevalent size of those zemindaries?—The extent of zemindaries varies extremely; the zemindar of Burdwan, for instance, pays the government several hundred thousand pounds; in other cases zemindars pay a few rupees. Nothing is so indefinite as the term zemindary in Bengal; almost every man with whom a settlement was made was called a zemindar, whatever the extent of his tenure might be.

2580. In what manner was the revenue assessed by the government on each estate, and upon what principles?—Generally it was assessed in Bengal with reference to what the government had received in the preceding year. In a very few cases only was there anything like an accurate ascertainment of the assets, or of the amount justly demandable from the subordinate tenantry.

2581. Has not that necessarily led to very great irregularity?—It led to the greatest possible inequality, and left everything in a state of utter darkness and confusion.

2582. Is it known at all upon what principle the zemindars regulate the rate of rent paid by the tenants, in those cases in which the ryots do not hold at known fixed rates?—The course pursued when fixed rates are not observed, nor the rule of dividing the grain produce applied, is so irregular and arbitrary, that one can scarcely say any principle is adhered to, excepting that they are more or less guided by usage and by the rates paid for similar lands. Generally they take what they can get, without any very distinct understanding of the grounds of their demand.

2583. Do they receive their rents generally in money, or in produce, or in labour?—In Bengal generally in money. Indeed throughout the country money rents are most prevalent.

2584. Is it known in what portions it is paid; is it paid half-yearly or quarterly?—It is generally paid by 10 instalments, which are well known; but the number and proportionate amount vary according to the crops and to local usage.

Holt Mackenzie, Esq.

18 April 1832.

2585. In what currency is the rent paid?—Generally in the sicca rupee, in which the government revenue is paid; but in some districts old rupees are still current, and a portion of the ryots' rents paid in them.

2586. Are there different rupees known and recognized in Bengal?—Various sorts of rupees used to circulate; and until the year 1773 the rupees coined by our government bore different impressions, and varied in value according to the time they had been in circulation. In that year it was resolved that all rupees coined in future should have the same impression, purporting to be struck in the 19th year of the reign of Shah Alum.

2587. From that time has the currency been fixed at the current rate?—From that time the sicca rupee has been the standard of value in Bengal; but its exclusive currency was not finally provided for until the rules specified in Regulation 35 of 1793 were passed. In Benares and the Western Provinces the Furruckabad rupee is the current coin: but on the subject of the currency I beg to refer to the evidence already given in the Finance department.

2588. Would it be practicable to make treaties with the native princes to desist from coining, so that the same currency, though British, might be established throughout India?—The point has been discussed in Bengal, but the impression was, they would be exceedingly averse to such a measure, great importance being attached to the privilege of coining.

2589. In the case of rents falling into arrear, what means are adopted by government for realizing them?—In the permanently settled districts the general practice, when arrears are due from proprietors, is merely to give notice of sale.

2590. Is the person of the proprietor liable to be arrested?—Not in the permanently settled districts, until after the sale, and a failure to realize the rent, which rarely if ever occurs.

2591. May notice of sale be given if the rent has been in arrear for one month?—Yes.

2592. When the permanent settlement was first adopted, were not the powers of government, in recovering rent from the zemindar, far greater than the zemindar possessed in recovering rent of the ryot?—Yes; the powers of government appear to have been much more effectual than those possessed by the zemindars, till the passing of Regulation 7, 1799.

2593. What was the effect of the difference of power possessed by the one and the other?—The general effect was that large sums remained due to the zemindars by their tenantry, and very extensive sales took place in consequence of their failing to make good the amount of the government demand upon them.

2594. What alteration was made with respect to the power of the zemindar in enforcing his rent?—By Regulation 35, of 1795, he was enabled to enforce his demand against the property of his tenant, notwithstanding the latter might sue to contest it; and by Regulation 7, of 1799, he obtained a more summary power of distraint and process against the persons of alleged defaulters.

2595. What has been the effect of that summary power in the hands of the zemindar; has it been found to be oppressive to the ryots?—Yes; it has generally been so stated, and it has been in some respects modified by Regulation 5, of 1812.

2596. Has it been much complained of by the culivators?—I believe it has.

2597. Is there reason to believe that the rajah of Burdwan, who pays the large sum you have stated in a former answer as rent, was ever imprisoned as a defaulter?—I am not aware of the fact, and I do not think it likely to have happened after the permanent settlement: at least, since 1794 defaulting proprietors in Bengal have been liable to confinement only after sale of their estate.

2598. It has been stated to the Committee that estates have been advertised for sale to a much greater extent than sales have actually been effected; can you inform the Committee what is the real proportion between the one and the other?—I cannot speak to the point from memory; but the Committee can readily obtain the reports which are annually furnished, showing the revenue of the estates advertised and that of those sold. The actual sales bear a very small proportion to the advertisements. In several districts, owing to repeated advertisements, it will appear as if every estate had been advertised for sale, while very few are actually sold. In the district of Midnapoor, for instance, I think it has sometimes happened that the revenue of estates advertised for sale has been stated at nearly 60 lacs of rupees, the whole revenue being only about 15, while the revenue of the estates actually sold has been only a few thousand rupees.

Holt Mackenzie, Esq.

18 April 1832.

2599. Is the number of estates actually sold of late years much less than those sold in the early years of the permanent settlement?—Yes; they are now comparatively rare.

2600. Have the goodness to look at that account [*handing a paper to the witness*]; is that a correct account?—I have no doubt it is.

2601. What number of estates appear to have been put up for sale in Bengal of late years?—This statement I imagine includes the whole of the presidency, and is not confined to Bengal; but the greatest number of estates sold are in the permanently settled districts, the government having of late years prohibited sales in the other districts without express sanction, and they are now very few.

2602. Does it appear in 1824–25 the number of estates actually sold was 276?—Yes.

2603. And in 1821–22, 396?—Yes; and in 1822–23, only 197.

2604. Can you recollect the proportion those bear to the number of estates sold at the beginning of this century?—No, I cannot.

2605. In the event of land being sold for the arrears of the revenue, in what way does the collector proceed to bring it to sale?—At the time appointed he holds an auction.

2606. Do you know what period of indulgence is given to defaulters before a sales takes place?—There is always a month after the advertisement.

2607. Is it known what previous warning he has before the sale is advertised; how long the arrear must exist before he has notice that the land will be sold on account of it?—It depends in some degree upon the discretion of the collector; but generally the notice is issued immediately the arrear accrues.

2608. Is it known what class of persons generally become the purchasers?—No; but I believe that it is not confined to any particular class.

2609. Do the revenue officers purchase estates now, or are they prohibited purchasing?—They are prohibited; but how far the prohibition is effectual it is difficult to say.

2610. Is there reason to believe that the sales are conducted properly, and that there is no view to the private advantage of the persons connected with the sale?—I believe they are now generally conducted with fairness; but there were at one time great abuses in the Western Provinces.

2611. Previously to the regulation to which you have alluded, by which persons connected with the collection of the revenue are prohibited purchasing lands, was not there reason to believe collusive sales were sometimes effected?—I am not aware whether such was the case; for the prohibition has existed in Bengal certainly since 1793, and I believe previously, being extended to the other provinces with the first regulations that authorized sales. The difficulty is to ascertain how far the prohibition has been effectual; for, notwithstanding the law, many estates appear at one time to have been abusively purchased by the native officers in the Western Provinces, who took advantage of the ignorance of the people.

2612. What is known of the value of land by the year's purchase in Bengal or Benares, where the permanent settlement exists, as far as can be judged of by sales that take place?—The sale statements are good for nothing as evidence of the proportion between the rent and the purchase-money, because the only thing stated in them, in regard to the property sold, is the amount of revenue payable to government, to which the net rental bears no regular proportion.

2613. Is the amount of the net rental a thing that can hardly be ascertained?—It can only be ascertained by attaching the estate, and making the collection upon the ryotwar system; or by getting, what are seldom obtained, the real accounts. But I can furnish the Committee with a statement, exhibiting, in respect to a certain number of estates, taken indiscriminately from those under the Court of Wards, the rent obtained from farmers on account of the proprietors, contrasted with the government revenue, which shows that the former was more than double the latter.

2614. In what district was that?—The estates belonged to various districts of Bengal.

2615. Is it known to what extent the zemindars are in the habit of farming out their estates to middle-men?—Not I apprehend with any accuracy; there is no restriction in this respect.

2616. Is it known for what length of time they let leases to middle-men?—I do not know that we have any certain means of information on that point.

2617. Do leases for lives or for years prevail?—Generally for a term of years. There was at one time a rule that leases should not be granted for a period exceeding 10 years; but that restriction has been removed in the permanently settled districts.

2618. Is there any reason to believe that those sub-tenants are more severe upon the cultivators than the zemindars?—I do not think we have any sufficient proof of that. I ought to mention a tenure which now prevails, especially in the estates of the Burdwan rajah, and is denominated a patnee talook; it is a perpetual heritable and transferable lease, granted at a fixed rent, subject to conditions nearly similar to those under which the zemindar holds of government; the reserved rent being however considerably in excess of the government revenue. Under this tenure the rajah is understood to have disposed of almost his entire estate, and the lessees, who are called patneedars, have sublet to others called dur patneedars, who hold parcels of the original talook, with an advance of rent, but otherwise on the same conditions; these again similarly sublet the lands held by them, or rather the rent thereof; and so, through several successive gradations, to the renter of a single village or less. The same system has extended to other zemindaries, and has been made the subject of a distinct Regulation, viz. 8, of 1819.

2619. Do those persons who successively derive a profit-rent reside on the land, or do they reside in the towns or in Calcutta?—The lowest class, who actually collect from the cultivators, generally, I believe, reside upon the land: the superior tenures are held by various classes; some I have known living in Calcutta and in other towns.

2620. Have the powers of the collectors, in enforcing the collection of the revenue, or in deciding disputed cases respecting it, been increased since the original establishment in 1793?—In respect to the collection of the revenue the following changes have been made since 1793: collectors are now authorized (subject to the orders of the Board of Commissioners) to sell for arrears on any instalment within the year; whereas originally, excepting when specially ordered by government, sales were only made for arrears remaining due at the close of the year, and then with the sanction of government. Sales might be stopped on the suit of a defaulter contesting the demand; now the sale proceeds at the discretion of the revenue authorities, the zemindar having his remedy by a suit to set it aside if illegal. On the other hand, process against the person of a zemindar in Bengal has ceased. The powers of the collectors in deciding cases have been considerably increased: in all the districts to which the regulations extend they are now authorized to decide summary suits regarding rents, when referred to them by the courts, whereas they formerly only reported on such cases, the decision resting with the judge. In making settlements of estates not permanently assessed, they are empowered (subject to a regular suit in court) to decide all cases arising between the government engagers and those holding under them, and generally disputes regarding the possession of land and the rents of it: and it is competent to the Governor-general (by a special order in council) to vest any collector with similar powers within such limits as may be judged proper. They have also obtained enlarged powers of inquiry and decision in regard to rent-free lands, and touching forfeitures for illicit dealings in spirituous liquors and intoxicating drugs.

2621. What class of cases come before them; are they cases between the ryots and the zemindars?—Generally disputes between the cultivators and the zemindars.

2622. As the collector can only demand of the zemindar a fixed sum, it would not appear that the government has any direct interest whatever in the dispute, which is at variance with the object of seeing the cultivator placed in as good a situation as possible. Does it appear there is any objection to the entrusting the collector with those powers, on account of the duty he has in collecting the revenue?—That is certainly true in the permanently settled districts; and in the unsettled districts there are stronger reasons, I think, for giving the decision of such cases to the revenue authorities, who shall decide what the government demand shall be.

2623. Have the collectors the power of acting as magistrates in the district?—They had magisterial powers in several districts when I was in India, and since then I understand that the two offices have been more extensively united.

2624. Are those powers recently granted?—Yes. The system has been gradually introduced into Bengal, from the necessity of relieving the judges. The judicial duty in the permanently settled districts is very heavy; the collector's comparatively light; so that when the latter was a good man, and not fully occupied with revenue business, it appeared advantageous that he should undertake the magisterial duty.

2625. Has much benefit been found to result from it?—I am not able to say with certainty; I do not think that the plan has been sufficiently tried.

2626. Do you think that the condition of the cultivators has improved, in your recollection, in the country over which the permanent settlement prevails?—I have not been sufficiently in the interior to speak with confidence on that point.

2627. Is the cultivation of the land supposed to have improved since the permanent settlement?—I should say rather extended than improved; it has very greatly extended. I am not aware of any essential improvement, but I believe in some cases there has been improvement.

2628. Are there any documents that would show the rent of the zemindar in 1793, when the permanent settlement was made, and what it is now?—No, none.

2629. Do you think, the government have been losers by the establishment of the permanent settlement: do you think, if, instead of adopting that mode, they had had an accurate survey and valuation of the land, and had collected it either upon the village system or the ryotwar system, that the amount of rent would have been greater than it is?—I should imagine that the amount of government rent might have been double what it is now, under a good system of temporary but long leases.

2630. Do you think that the cultivators would have been in equally as good a condition as now?—I should think, if the settlement had been made upon good principles, they would have been in a better state than they are now.

2631. The only difference is, the persons now living upon profit-rent would not have existed; do they exercise a beneficial influence in Bengal, or otherwise?—I think very little. Indeed I am not aware of their being of any use; and although it is of use there should be persons in all countries who accumulate money, I am disposed to think that the aggregate accumulation might have been greater than it is, and that the mass of the people would have been happier.

2632. Are they a class of persons who assist to uphold the government, or do they embarrass the government?—I am not aware of their doing anything directly to uphold the government; the indirect effect of a large body interested in maintaining the existing state of things may be considerable. But they still generally, I fear, dislike and fear us; and they certainly embarrass the government whenever they think their own interests are likely to be affected by its acts. Thus they are very much averse to any inquisitions into their collections from their tenants, and set themselves to baffle the government in all attempts made to discover the actual condition and rights of the great body of the people, though such attempts be professedly and actually directed to the better administration of justice. They appear to have been very successful in their resistance to all such measures, and so far have been, I think, very mischievous.

2633. They stand between the government and the people, so as to prevent the government coming in actual contact with the real cultivators of the land?—Yes.

2634. And that to the disadvantage of the community at large?—Yes, I think so; and even to their own disadvantage. But of course, in speaking of the state of things that would have existed had there been no permanent settlement, I suppose good management, and especially moderation, on the part of government. It is a separate question whether the government might not have been tempted to have been more severe than the zemindars have been.

2635. Do the lands sold for arrears for the most part produce the amount of revenue claimed by the government; do they generally fetch their full value, as far as their value can be known?—There are very few instances in which permanently settled estates do not sell for more than the arrear, excepting occasionally land that has suffered from diluvion or some accident of that kind, and a few estates that may have been originally over-assessed; but such cases are quite exceptions to the general rule. Ordinarily the value of the estates is far beyond the government demand; and I have no reason to believe that in the Lower Provinces the people do not get their value at the public sales.

2636. Where the khoodkasht ryots exist, and where their rights are protected, are there any instances of their accumulating capital to any extent?—I cannot say that I know of any such instances; but I have always understood that in the vicinity of Calcutta the khoodkasht ryots, who are protected, are in better circumstances than the general body of their class, and have the appearance of comfort as if they had accumulated stock. In Behar and Benares, too, the petty zemindars, who

Holt Mackenzie, Esq.

18 April 1832.

who might be called khoodkasht cultivators, are said to have frequently considerable substance.

2637. What provision was made in the permanent settlement with regard to lands not brought into cultivation; were they supposed to belong to the zemindaries in which they were included, or did the government retain the right to demand the rent?—All that were included within the limits of any zemindary were given up to the zemindar, or person who contracted for the government rent.

2638. Was there reason to believe that any considerable portion of concealed land existed, which in reality was held free of any charge whatever?—Yes; there are lands to a great extent held by persons claiming the free enjoyment of the government revenue, under charters of special exemption or assignment, of which no complete record has ever been made: there is also much land held by zemindars in excess of what appears in the records of the settlement, in some cases many entire villages; but as the statements then prepared of the extent of zemindaries was professedly quite inaccurate, one cannot say with precision whether such excess was concealed or not.

2639. Was an attempt made in 1828 to obtain rent from the rent-free lands?—There was then a regulation (Reg. 3, 1828) passed with a view of prosecuting the investigation of the titles of persons claiming rent-free lands, and the resumption and assessment of such as were held under invalid tenures, more successfully than had been previously done: but the same tenures had been the subject of several preceding laws, and the object was to enforce, though by a different agency, rights that were understood to belong and had been reserved to the government under the rules of 1793.

2640. Was the attempt successful?—I believe the amount of revenue obtained has not been very large; but before I left India a good many cases had been decided, some for government and some against it; statements were regularly furnished, which will be found upon the public records.

2641. Was it resisted by the zemindars?—It was petitioned against; I am not aware of its being otherwise resisted.

2642. Do you happen to recollect what was the detailed provision of the regulation; in what way the collector was directed to set about accomplishing the object?—The chief provision of the regulation of 1828 was the establishing of special commissioners in lieu of the ordinary courts. The proceedings of collectors had been previously the subject of successive regulations, which it may be right I should briefly notice. By the rules of 1793 they were required to proceed by suit in court, as plaintiffs, against any person supposed to hold rent-free land without a valid tenure. In 1811 (Reg. 8), collectors in the Ceded and Conquered Provinces were authorized, with the sanction of the revenue board, to resume and assess such lands, leaving parties aggrieved to contest the resumption by a suit in court: the same rule was subsequently extended to Cuttack in 1813 (Reg. 5), and to Benares and Behar and several of the Bengal districts in 1817 (Regs. 11 & 21.) In 1819 a regulation (2) was passed, providing rules for the conduct of the collectors' proceedings, with the view of giving them judicial precision, and authorizing the revenue boards to decide in regard to rent-free lands, in all the provinces, their liability to assessment or otherwise; with this provision in cases in which the board decided for resumption, that if the party gave security for the payment of the revenue eventually demandable, he might not only contest the judgment of the board by a suit in court, but stay the resumption until the suit was decided. By the rules of 1828, on the other hand, the collectors of districts in which special commissioners were substituted for the courts, were authorized to give effect to their decisions when they might declare lands liable to assessment; the commissioners having the power of confirming or reversing or altering the order of the collector in cases appealed to them, and of staying the execution of it.

2643. Is not the Company exposed to considerable risk of loss under the permanent settlement; in the case of lands being overflowed by rivers, or injured by accident, does not the loss necessarily fall on the government; would not a deduction take place on that account from the charge made on the zemindar?—There have been abatements given in some cases, but they are only given when it is supposed that the zemindar's loss has been so great as to render him unable to pay the assessment; so long as he continues able to pay it, he has no claim to an abatement, taking indeed the estate for better or worse. The cases that have occurred are chiefly, I imagine, on the banks of the great rivers, which frequently destroy and create extensive tracts; but so long as the loss does not incapacitate the

Holt Mackenzie, Esq.

18 April 1832.

zemindar for paying the fixed revenue of his estate, or cause him to ask for a new settlement, no abatement is made, and the amount of revenue lost by such causes has not been considerable.

2644. It appears upon the accounts that there has been an increase in the revenue produced under the permanent settlement, between 1790–1 and 1801–2; is it known in what way that increase had arisen?—The particulars are all minutely detailed in the statements that are annually furnished to government by the revenue accountant, and transmitted home; by an examination of the records every alteration in the government rent-roll might be ascertained. The causes of increase that immediately occur to me are, first, the progressive increase that was in some cases demanded in the decennial settlement, which ended in 1800; secondly, the re-settlement of lands held in farm; thirdly, the assessment of estates held rent-free under invalid or temporary tenures. In Behar especially, extensive jaghires, which are life tenures, have fallen in, and everywhere the same thing has happened; or rent-free lands, held without a valid title, have been resumed either under decrees of court, or in later times by an order of the revenue authorities, or subsequently to 1828 by a judgment of the special commission. In some cases, too, as in the Sunderbuns to the south of Calcutta, waste lands, not included within any zemindaries, have been assessed and added to the public rent-roll.

2645. Are many of the zemindaries now, in consequence of the descent of property from father to sons, held jointly?—I believe a great many.

2646. Does that circumstance produce inconvenience to the government, or difficulty in the collection of the revenue, or does it lead to sales?—It sometimes leads to sales, and there are cases of considerable individual hardship; but the process for recovering arrears being the sale of the estate, which is not barred by any private disputes, it cannot be said to occasion inconvenience to the government.

2647. Supposing that of the different persons holding in joint-tenancy, one wishes to take advantage of the others, and to bring about a sale in which he may perhaps be able to purchase the other lots, is he able, by letting his own portion run in arrear, to force such a sale, or would only his own portion be sold?—It is competent to any co-sharer to apply for separate possession and assessment of the portion belonging to him, and after such application to save himself from the consequences of an arrear on the joint estate, by paying a proportionate revenue; but so long as the estate is held jointly, and there has been no application for a separation, the government looks to the whole as responsible for the aggregate demand, without any reference to the parties to whom it may belong; and in such circumstances one parcener might force a sale unless the others made good the amount due from him.

2648. Was this mode of subdividing zemindaries known in India previous to the permanent settlement?—I believe that there was no such regular system of separation previously to the permanent settlement. In some cases a zemindaree seems to have been regarded as an office, generally of little value. In others there appears to have prevailed a special custom of primogeniture; and although the general system was to recognize the property as hereditary and divisible, yet under short leases divisions could scarcely be made pending a settlement.

2649. Are there many districts in which the right of primogeniture is supposed to prevail?—I believe it prevailed in regard to some estates in all the provinces, but is now confined to certain extensive zemindaries on the Western frontier of Bengal and Behar, where the zemindars are the descendants of old rajahs, who were never wholly subdued by the governments that preceded us. In cases in which it had been adopted from considerations merely of financial convenience, the custom was abolished by the rules of 1793.

2650. According to the regulations, upon each transfer or each subdivision of the zemindary, are not the different owners required by the regulations to register their separate possessions, so that the name of each proprietor shall be known and recorded?—Yes.

2651. Is there reason to believe that that regulation is not obeyed?—Subdivisions, with a separate allotment of the government demand, must be recorded, otherwise successions often take place without registry; and the people frequently use fictitious names. In Bengal, indeed, we inquire very little into the actual state of possession, looking merely to the estate as our security.

2652. What object have they in concealing the names?—It does not occur to me that there is now any sufficient motive.

2653. Does

Holt Mackenzie, Esq.

18 April 1832.

2653. Does it obstruct the process of sale?—No, it does not.

2654. You would not know whom to give notice to?—We give notice upon the spot, in the name of the person who stands recorded upon our books. But the concealment of their names may enable them to escape some responsibility for offences against the police, or for failure to afford the aid required in the march of troops. It is however probably to be ascribed to habits of old date, and cannot altogether be accounted for now on any reasonable ground.

2655. Is there not a portion of the Ceded and Conquered Provinces in which a temporary settlement, resembling in its details the operation of the permanent settlement, though made only for three years, has been established?—Many estates in the Western Provinces have been settled upon the zemindary system; that is to say, with middle-men contracting for the revenue of large tracts, with tenantry under them, being owners of the land cultivated by them.

2656. What districts do you allude to?—There are hardly any of the Regulation districts entirely free of it, except Bundlecund, in which it is understood that the whole of the land was held by communities of village zemindars, themselves cultivating their fields, and accounting to government through their head-men; and even there, from the effect of our sales, (many villages having been sold for the default of the head-men,) there are many cases in which the contractors for the revenue now claim a zemindary interest in the sense of the Bengal code. In all the other Regulation districts there were when we got the country, and now are, certain portions held of government by tenures resembling closely the zemindaree of Bengal: but in the Western Provinces the holder of such a tenure is often called a talookdar, and there prevail extensively communities of village zemindars or yeomen cultivating the land, which they own either in severalty or in joint-tenancy; such communities sometimes paying their revenue to government through a head-man or representative, and sometimes through a superior zemindar or talookdar. In the Delhi territory the system of settlement with the village communities through their head-men has generally prevailed, and there there have been no sales for arrears of revenue.

2657. The Committee are informed, in the districts about Bareilly, and the neighbouring districts, leases for three years were granted to persons called zemindars, and instances occurred of rent running in arrear in that short period, and of sales having taken place of some beneficial interest that the zemindar under those circumstances was supposed to possess; are you aware of it?—Such sales took place extensively in many of the districts; and in all, more or less, in which the printed regulations were in force. The tenure sold was sometimes the same with that of the Bengal zemindars. In other cases the persons recorded as responsible for the government revenue clearly stood forward as the mere representatives of a community. In some, though standing in that relation originally, they contrived to secure for themselves exclusively the profit arising out of the settlement with government; and generally, though there might be some co-parceners, the two or three who came forward had their names recorded by our collectors, and stood upon the government books as if they were the only zemindars, while they were merely members of a large community, having equal rights.

2658. Whenever they fell in arrear, you sold them all?—Nobody can tell what was sold in such cases. It is a puzzle to this day to say what was sold.

2659. What state of things has been produced by those proceedings?—Great confusion has resulted; the purchasers generally claiming to have acquired a complete property in the villages sold, according to the Bengal rules relative to joint estates; and I am afraid that the same thing has occurred in Behar, and still more in Benares, where there are many village communities of whom the persons who appeared upon our books were the mere representatives. Mr. Duncan, indeed, prepared special rules for Benares that ought to have preserved the inferior holders; but unhappily his system was confounded very much with the Bengal system; and I believe that the courts have ruled that the sale of a village for government arrears due by one recorded as a proprietor, absolutely conveyed to the purchaser all the rights of property in that village.

2660. What has been the effect of this?—Infinite mischief. Greater injustice indeed no government ever inflicted upon a country.

2661. Are any measures now in operation to remedy that evil?—It has long been an object with the revenue authorities to remedy the evil, as far as could be done by arrangements within their competence. The process of sale has nearly been abandoned in the Western Provinces; and in 1821 a special commission was appointed,

Holt Mackenzie, Esq.

18 April 1832.

appointed, with large powers, to enable them to set aside the sales that had occurred, and to define the rights of all persons and classes in the villages sold. Latterly the same power has been extended to the revenue commissioners; and it was intended to form a settlement that should proceed upon a detailed census, specifying the name of every person in each village, with the rights possessed or claimed by him; to be followed by a field measurement, and the allotment to each person, with a separate assessment, of the several fields belonging to him. The arrangement, in short, was designed to define the rights of all, as well as to adjust and fix on fair principles the rent payable to the government. The commissioners were authorized to set aside sales in all cases of hardship, giving due compensation to *bonâ fide* purchasers for what they had bought; and in cases of illegal or fraudulent sales, of which there were many, the purchasers being government officers, they were empowered to set them aside without compensation. I believe extensive relief has been afforded by the operation of that law.

2662. Has care been taken not to put any person in the situation of zemindar, by which those evils may recur?—It was specifically provided that the rights of all should be ascertained, and that the parties now admitted to engagements should be recorded in their real characters, so that the precise nature and extent of the interest belonging to them should appear. This may, I trust, without any great difficulty, though with much labour, be done, where the government assessment is still variable: and the great objection to the permanent settlement is its tendency to perpetuate uncertainty as to the rights attaching to the land, which can only, I conceive, be clearly ascertained and recorded by a measurement and inquiry as to property, conducted field by field.

2663. Were there not some newly-acquired territories on the coast to the south of Chittagong, and those provinces acquired from the Burman empire, brought under the dominion of the Company?—The whole of Arracan has been brought under the dominion of the Company.

2664. Was not there an attempt made to introduce the permanent settlement into those newly-acquired territories?—Not a permanent settlement. There was, however, an extraordinary attempt made by the local commissioners to establish the zemindary tenure and Bengal system; but the moment the government learned it, they gave directions to annul the whole arrangement.

2665. In what way did that attempt arise?—It arose I believe chiefly from the circumstance of the principle officer employed having been secretary to the board of revenue, and being full of fancies without knowledge.

2666. Has not a system been resorted to recently, with a view to remedy some of the inconveniences that have been found to result from the permanent settlement, of purchasing the zemindaries that have been offered to sale by the government? —The Court of Directors have desired that it should be done, but I am not aware that in the permanently settled districts of Bengal it has been done to any extent worth mentioning. There have been a few cases in which the government have bought estatês after they had been sold to individuals, with the view of restoring and making a settlement with the original owners; the immediate object being to afford relief from a great hardship, and to repress disorder. But while I was in India I do not remember any purchase having been made on the principle stated in the question. Probably more peremptory orders have reached India since I left it, but I am not acquainted with their operation.

2667. Do you know upon what footing the collection of the revenue has been placed in those zemindaries that have been purchased by the government?—The estates I referred to were in the province of Benares, which were purchased by the government from the persons who had themselves acquired them at public sales, in order to make a settlement with the village zemindars.

2668. Do you distinguish between the village zemindars and any other zemindars?—The term village zemindars is generally used to distinguish a very numerous class of persons in the Western Provinces, often associated in large communities, forming, so to speak, the yeomanry of the country; who ordinarily own and cultivate a large portion of the land belonging to the villages in which they reside, and also claim a right, corporate or several, in all lands not appropriated to the use of others, comprised within the limits of the village territory.

2669. In the districts in which the ryotwar system has been established has land anything than can be called a saleable value; have the ryots any interest in it of so beneficial a nature that they could sell it?—I am not aware of any ryotwar settlement in Bengal, properly so speaking. I have already mentioned the case of the

Holt Mackenzie, Esq.

18 April 1832.

the ryots in the 24 Pergunnahs and in the Western Provinces; where the cultivating zemindars have had the benefit of a settlement with government, there are many cases in which the property of the individuals is of value. The precise value of course depends upon the amount of the government assessment.

2670. Does it depend also upon the degree in which the government assessment has been less than the amount which they might have obtained if they had not granted a permanent interest to the zemindar, and if they had taken all that the cultivators could have spared, leaving the zemindar only the tenth supposed to be assigned to him?—The assignment of a tenth is in a great degree nominal, even in the case of contractors for the government revenue; and in the case of a joint settlement with the village zemindars, as the whole amount of the government demand is distributed among them, there is, properly speaking, no such allowance given to any one, each paying the quota revenue and expenses chargeable on his own fields. The usual process is for the village managers to collect the rents payable by the contract cultivators, and to apply the amount to the liquidation of the government demand, as far as it will go; and then the remainder of the government demand, and of the village expenses, is distributed among the cultivating zemindars, usually in proportion to the extent of land owned or cultivated by each, calculated either by the beegahs it contains or the ploughs it requires to till it; sometimes in proportion to the estimated value of the crops grown, and sometimes in other ways established by the old custom of the place. It frequently happens that the amount payable by the village zemindars in this way is less than that demanded from contract cultivators, and that they have consequently a valuable property in their fields; but under our temporary settlements I do not imagine they are saleable. In the permanently settled districts of Behar and Benares, in cases in which the communities of village zemindars prevail, the individual owners are I believe often able to sell their property for a considerable sum, or to let it for a rent much beyond the amount paid by them to government; and as such persons stand very much in the place of those who in Bengal have been called khoodkasht ryots, a system which secures them in their several holdings might in so far be termed ryotwar. In fact, the distinction between the khoodkasht ryots of Bengal and many of the village zemindars of the West may perhaps be mainly attributed to this, that the latter belong to communities sufficiently strong to maintain the aggregate demand of government upon their several villages as the basis of individual assessment, and to establish a right of property in the lands, their villages, corporate or separate, independently of cultivation; whereas in Bengal, partly from the physical circumstances of the country, and partly from the want of vigour in the people, the property of the khoodkasht ryots is limited to individual fields, and each remains separately responsible for the full government revenue, notwithstanding the limitation of its demand upon the persons who have entered into immediate engagements with it. Where, consequently, the amount demandable by the latter has been left unsettled, the ryots of the Lower Provinces are left just as if the permanent settlement had never taken place, if not in a worse condition.

2671. What steps could be taken that would have the effect of restoring to the cultivators in Bengal the rights and advantages they appear in many cases to have lost, in consequence of the permanent settlement in Bengal?—It is very difficult to say what can be done; my own persuasion is that nothing will answer the purpose short of a ryotwar assessment, to be made by officers of government on behalf of the zemindars; and besides the practical difficulties of executing the work, there is some difficulty as to the principle to be followed. In cases in which it may appear that the legal demand of the zemindar is such as to leave a valuable property to the ryot, the object will be accomplished by the full ascertainment and due record of the fact; but in other, probably in the majority of cases, I am afraid it may be found that in strictness the legal demand of the zemindar is such as, if actually enforced, would leave the ryots' rights of occupancy of no value; for the rates nominally existing will often be found excessive if applied to the land accurately measured; and in the absence of established money rates, the ordinary measure of the government revenue is stated at one half of the gross produce, which I apprehend would generally swallow up all rent. Now, subject to certain conditions, the contract of the government with the zemindar assigns to him the right of levying the full demand that it could itself have justly collected, and without any such obligation as attaches to the government of considering the general good, and as makes it our duty to restrict our demand within the legal limit, so as to be consistent with the existence of private property and the improved comfort of the people.

Holt Mackenzie, Esq.

18 April 1832.

people. Thus, the rule authorizing the exchequer to take as revenue one half of the produce, which in the hands of government is in a great manner nominal, (for in the unsettled districts we do not, I believe, on an average get more than one fourth), becomes in the hands of its assignees, the zemindars or revenue contractors, a real measure of demand: and those persons, in a great part of the permanently settled districts, have therefore the power of destroying the property of the inferior, just as in the unsettled districts government may, and sometimes does, destroy the property of the cultivating zemindars by an excessive demand. For I conceive that, taking the general average of the country, if more than a third be taken by government, there can be no private property in the land; that is to say, no rent.

2672. So that in that case the zemindar would have no beneficial interest?—Nothing beyond the profits of tillage, excepting parties who might have some special allowances assigned to them, and the owners of particular estates who might be favoured. Of course different lands will bear very different proportions, but speaking generally, I should infer that the legal demand of one half does in fact entitle the government (as far as a government can have a title inconsistent with the general good), and it also therefore entitles the government assignee, to destroy all private property.

2673. Would you found upon that state of things a right to interfere between the zemindar and the ryot?—The right of interference is clear, and has indeed been specifically reserved; and in many cases, I doubt not, the rules against arbitrary enhancement of rent would enable us, in making a settlement with the ryots, unquestionably to restrict the zemindar's demand within such bounds as would leave the former a property of value in their fields. But in other cases the question will arise how far, the government having assigned to the zemindars a right which if strictly enforced will swallow up the property of the inferior tenantry, we can now come and proceed on general principles to limit that right. If done without their consent, we must, I apprehend, interfere by a new law, and be prepared to give the zemindars compensation, or allow a reduction of revenue. The difficulties of the case appear abundantly to evince the inexpediency of assigning to individuals such rights as belong to government over the landed property of the country, previously to a settlement, without seeing clearly what they are and by whom to be enjoyed: and were there no difficulties of principle, still the practical difficulty of adjusting the relation of the zemindar and ryot, after an assignment to the former of all that he can gain by destroying the property of the latter, must be of the most serious nature.

2674. What is the value of land by year's purchase in Bengal, estimated by the zemindar's net profit, and what is it in the Western Districts?—In Bengal I believe generally it varies from 16 to 20 years' purchase upon the net income.

2675. Is it easy to ascertain what the zemindar's net income has been, when the lands are put up to sale?—No, there is no information on that point obtained when estates are sold for arrears. The rate at which lands are purchased can only be ascertained from the general information the natives give as to what they consider a good return for their money, or from the sale of estates of which the collections may have been made directly by government officers from the cultivators, or in regard to which particular circumstances may have afforded the means of making a tolerably near estimate of the amount of the gross rental, and consequently of the net rent, after deducting the government quit-rent.

2676. Can you institute any comparison between the quit-rent and the net income, in the old provinces of Bengal and in the Western Districts?—No, I cannot with any pretence to precision; but in the Western Provinces I believe the net rent left to individuals to be much less than in Bengal. In some places little if any thing is left; in other cases, as has appeared, particularly in regard to some of the estates which have been restored to the old proprietors under the operation of Regulation No. 1 of 1821, there has remained a considerable rental after providing for the government revenue. The prices paid at public or private sales form no just criterion of the net rental; for these must be comparatively trifling so long as the settlements are for short periods.

2677. Is there anything in the circumstances of the land revenue in Bengal, which holds out a reasonable expectation of its increasing in any way?—Taking the whole country, there still remains a great deal of land to be brought into cultivation;

Holt Mackenzie, Esq.

18 April 1832.

cultivation; and other things being favourable, an increase may be expected from that source.

2678. Is that land all included within known zemindaries?—In general it is so, and in the permanently settled districts the increase must go to the zemindars; but there are also considerable tracts not included within the limits of any zemindaree: for instance, in the near vicinity of Calcutta there is the tract of country called the Sunderbuns, which may ultimately prove productive, and which is at the disposal of the government. There is also much land held free of assessment, under titles stated to rest upon special grants; and if the government could resume all the land so illegally held, a considerable addition might be made to the revenue. In the Western Provinces, though there has been a great extension of cultivation since we acquired them, there still remains much land to be brought into cultivation, the whole of which may be assessed, if cultivated, on any fresh settlement of the country.

2679. Is there such an increase of population in the country as to make it likely that large tracts will be brought into cultivation?—The progress of cultivation since 1803 in the unsettled districts has been very great, and population I have no doubt has kept pace with it. Between Allahabad and Cawnpore, for instance, most men who traversed the country before the cession, speak of the existence of extensive jungle or forest where the country is now in a beautiful state of cultivation, and so throughout most of the Dewab. In the district of Gorukpoor, too, the progress of cultivation has been equally extensive; but that country having been ruined by the Oude governments before we got it, there was a still wider field for improvement, and there there is a good deal of land still to be brought into cultivation, as there is in the northern part of Rohelcund and in the Upper Doab below the hills.

2680. Is there not great room for improvement in the implements of husbandry?—Yes, I should think so, and still more by additional irrigation. In many places now cultivated with dry crops either wells may be dug or watercourses led, and an immediate change made from very poor to very valuable produce. A considerable tract of country on the east and west of the river Jumna is traversed by canals, which the government have recently opened, and which run for about 120 miles. The land on both sides, to a considerable extent, will be brought into fine cultivation, and on the whole, as population increases, tillage may be expected to extend, and the government rent to increase. But, on the other hand, there has been a tendency in prices to fall of late years; and in so far as that has arisen from a diminished supply of silver, which has been complained of, I am not able to say whether it is likely to be permanent or temporary. If permanent, it must necessarily affect the money amount of the government revenue in the unsettled districts at least.

2681. Do you think that the great apparent fall in prices that has taken place throughout the whole of the East is to be attributed to the want of silver?—I think, in our Western Provinces, the fall of prices is probably owing to a diminished supply of silver, because they had been gradually rising till of late years; and I do not see immediately any other cause of the change. In our more recent acquisitions the fall of prices is probably in a great measure occasioned by a temporary glut, which seems generally to have followed the activity of agricultural industry, outstripping the accumulation of commercial capital and the demand of the growing population.

2682. Do you conceive that the fall in prices can have been in any degree the effect of a change in the course of trade between India and Europe, by the diminished export of Indian produce and manufactures, and a corresponding diminution of the import of the precious metals into that country?—The balance of trade has considerably altered, and the net import of the precious metals into India has been less of late years than it was, while at the same time the transactions requiring their use have probably been enlarged. I should think, therefore, that prices in India must have been affected by the course of trade, though we still import silver to a large amount, taking the whole world over.

Lunæ, 7° *die Maii*, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

III.
REVENUE.

Henry Newnham, Esq.
7 May 1832.

Henry Newnham, Esq., called in; and Examined.

2683. HAVE you ever held the situation of collector in India?—Three times I have been employed as acting collector of Allyghur, of Cawnpoor, and of Furruckabad, at intervals of several years; secretary to the Board of Commissioners; and a member of the Board of Revenue, Western Provinces; and one of the commissioners under the new system. I arrived in India in September 1803, and left it in January 1831.

2684. Were you employed in those provinces when they were first ceded?—No; very soon afterwards. In 1808 I went into the Ceded and Conquered Provinces.

2685. What were the steps that were taken for the collection of the land revenues in those provinces?—The appointment of collectors and commissioned tehsildars in the first instance; regulations were subsequently published, I believe. I was not employed in any distinct office there until 1810.

2686. On what footing was the collection of the revenues in those provinces in 1810?—They were collected by tehsildars, upon salary and not upon commission; the same system as regards the revenue, only that the officers were differently paid.

2687. Did the tehsildars collect the revenues in detail from the ryots, or was there any intermediate person between them?—There were the sudder malgoozars, such as the zemindars and farmers of revenue, and other intermediate persons.

2688. What class of persons do you allude to in using the word farmer?—Farmer is a substitute for the zemindar.

2689. Does he contract to farm the revenue?—He contracts with government to farm the revenue.

2690. And to collect it in the same way as the zemindar usually does?—Yes; himself taking as his profit the difference between what he pays the government and what is paid to him.

2691. Were they left entirely to the exercise of their own discretion in collecting the revenue from the ryots. Did they decide for themselves what portion they would take, and from what land it should be taken?—I fancy they took the utmost that the ryot would consent to give; but then comes the great question, whether they were not bound to assess the tax or the revenue according to specific conditions and terms.

2692. Were there rights and privileges possessed by the different cultivators in the villages, which the farmer in the collection of the revenue was bound to recognize and to uphold?—I should think certainly so, according to the custom of the country.

2693. Do you entertain any doubt that those rights did exist, and were recognized under the native powers before the provinces were ceded to us?—They were fully recognized, but that they were adhered to in practice by the officers of the native government was not probably always the case; they were often invaded, and that led to the abuses by the farmers of revenue under the native government.

2694. Were the native cultivators on the same footing with regard to the payment of land revenue when under the Mussulman government, as they were previous to the Mussulman conquest, and when they were under their original native princes?—No; I should think they were placed in a different situation, that they had a greater latitude and freedom under their own government than they had under the Mussulman government, and that the Mussulmans took as much as they could (that is in the best times of the Mussulman government) consistently with the welfare of the people. But when you come to taking a half of the produce, the question is, a half of what? it is only a half of the corn produce, not of what is supposed the general produce of the country; and in the corn produce, I fancy it is more than a half; because the cultivator is liable not only to the demand of government, Henry Newnham, Esq.

7 May 1832.

ment, but he is also liable to what you may call the parish-rate, or the village expenses incurred in collection and management.

2695. Do you mean that he is now liable?—He is now liable. The way the accounts of the village collection are kept shows that there is one head for the demand of the State; then next comes the expenses of the village; and then there are the expenses of the putwarry, or the clerk of the village.

2696. What has come to your knowledge respecting the situation in which the cultivators were under their native princes; is there any tradition upon that subject?—There is a great deal of tradition, and no great deal of historical writing upon the matter; there has been so much discussion and debate upon it, that it is very difficult to elicit what is exactly correct and clear; but looking at the old established and populous villages, one finds men who have come down by general acknowledgment and their own, from time immemorial, generation after generation, who have stood in times of difficulty firm to the village, whilst the zemindars have been in a state of perpetual change; and their being so constantly resident, their digging wells and watercourses, planting trees, and cultivating the same fields from father to son, shows that they have a claim upon the soil, stronger probably than any other claim that exists in the country; and as far as I know, from the general opinion of the agricultural population, I believe that the right of the ryot is the greatest right in the country; but it is an untransferable right; I do not believe that the ryot himself can transfer it, or that the government can transfer it; which gives the ryot the advantage, that in case of his being pressed beyond justice, he leaves his lands uncultivated, and at whatever time he pleases he can go back and reclaim the lands, and ryots holding them will always resign those lands to him at whatever time he may return. This right never seems to die.

2697. Have instances of that kind come to your knowledge in your experience?—Certainly; the right has been admitted by all ryots; they themselves maintain, that directly the heir of an absconded ryot or the absconded ryot himself returns, all he has to do is to come to a compromise for the crop on the ground, and the land is restored to him immediately.

2698. Did there exist local knowledge as to the extent of the land possessed by each ryot, and were there recorded surveys of it and valuations of the land?—Yes, in the village books in which the engagements or pottahs are recorded; and these books exhibit the extent of lands cultivated by each ryot, the amount of revenue demanded, the actual payments, and indeed all particulars of the year's transactions.

2699. What description of pottahs do you allude to; by whom were they granted?—Granted or rather adjusted by the men collecting the revenue, whether zemindar or farmer.

2700. For what length of time were they usually granted?—Generally by the year, and sometimes for more, what they call Mooqururee, and go on from year to year.

2701. Do you think that the rights of the cultivators are less secure and less efficiently preserved to them now than they were under their native princes?—They have never been acknowledged by the British, and the law does not recognize them; and I believe most gentlemen of the service hardly admit that they have any rights.

2702. Do you think that the natives themselves regard the zemindar in the same position that we do and have done in our management of those provinces; do the natives consider that he is entitled to the rights and privileges, and is bound to discharge the duties which we expect of him?—I do not know that in regard to the zemeendaree, there is such a thing as an unreserved right, for under the Mussulman government the tenure seems to have been in reservation to the power of the monarch, or held of him. But the word zemindar is applied to such a variety of persons that it is very difficult indeed to answer that question. The village zemindar, who possesses what they call the Beswah, or the twentieth part, certainly comes very near to the proprietor; but even this right is with reservation to the right of the hereditary ryot; he cannot oust the ryot from his possession, and, speaking more generally on the zemeendaree, I think it is something more than a duty and something less than a right of property; you may call it a hereditary interest, for he certainly has during his lease a very direct claim upon the waste and on whatever may not be included in the engagement of government or alienated b grant. The tree, for instance, that grows upon the waste becomes his, as lord of the manor.

2703. Have

Henry Newnham, Esq.

7 May 1832.

2703. Have the village zemindars you are now describing any land allotted to them in right of their office, in addition to the share which they take as the revenue collectors?—That is more a matter in the present time, I think, of arrangement than of any specific acknowledgment, for the English officer, in forming the settlement, will give a deduction in money; the village zemindar, on the contrary, in forming his own settlement with the ryots, finds his profit or convenience by his own land being either made liable to a very small tax or being altogether free from tax.

2704. In the collection of the land revenue in the Ceded Provinces, when they first came into our hands, by what rule did the collectors ascertain the amount of the claim which they were to make in the different districts; was there an accurate survey or valuation?—There was no survey of any kind in the first commencement of the British rule. The first measure of the British collectors was an adjustment of accounts with the officers of the Nuwab of Lucnow, which exhibited in detail the estates or villages; and their demands on the country, corroborated by the records of the canongoes, formed, I believe, the basis of the first triennial settlement which was made for the country.

2705. Did they grant leases for three years?—Yes.

2706. In granting those leases did they create any new rights in the persons to whom they were granted?—I should think not by the lease. A proclamation of government was issued, recognizing as proprietors the zemindars.

2707. In each district was there a zemindar at the time of those leases being granted?—Those who came forward as zemindars were recognized as zemindars; and in the villages in which zemindars had not been forthcoming, or withheld from engagement, agreements were made with farmers who had power of collection.

2708. What inducement could any person who was a zemindar have for not coming forward?—Because he had the responsibility of a revenue without any profit, where the assessment was too high.

2709. In the provinces which were ceded to us, was the assessment generally too high, or was it fair and moderate?—I should think throughout the territory of Ulmas Alla Khan it was as high as it well could be with any sort of justice; he was a skilful but greedy officer of revenue; and our great mistake was, that when we entered we levied an increase upon his settlements.

2710. To what extent did we attempt to levy an increase?—I do not immediately recollect, but there was a considerable increase.

2711. Has any reduction since taken place?—No. I fancy the gross demand has been on the increase generally; but the component fluctuations are so great, that it is very difficult to answer that question.

2712. Is the assessment an even one, or is it unequal in the different provinces?—I should think very unequal, even at this present time, and always has been.

2713. Under the leases that you have described, what means are taken to enforce the payment, if a lessee falls in arrear?—There is, first, a process against the person, a process against personal property, and a process of sale against the defaulter's land.

2714. Where the leases are of so short a duration as three years, what interest can a lessee have which is of a saleable character?—The priority of engagement is given to the zemindar; and the purchaser of even a losing village has profited on a revision of the engagement. The sale by regulation transferred the immediate property of the lessee (if zemindar), such as his orchard, as well as the lease or right of collection.

2715. Have many sales taken place?—I believe nearly the whole country has been sold, or a very great proportion of it.

2716. Of the Ceded Districts?—Yes.

2717. Will you have the goodness to state what proportion has been actually sold, distinguishing between such properties as have been sold, and those which have been put up to sale only?—It will be impossible to give an accurate reply to that question from memory.

2718. Have you made any approximation to a correct answer?—No; the quantum of lands actually sold in each district varies considerably.

2719. Has the half been sold, or a third, or what portion?—In some cases the lands have fallen back again into the hands of the original proprietors, particularly when the purchase was made by government, so that it would be hardly possible to answer; but I think that in Cawnpoor there has been one half.

2720. To what class of persons have they been sold?—Chiefly the native officers of government became purchasers, or the persons who were acting for the native officers of government. The rajah of Benare purchased very largely in Allahabad, where his representatives or agents were employed as tehsildars or native officers.

2721. Have those purchases been interfered with, or have they been confirmed?—I believe they have chiefly been upset by the commission appointed under Regulation 1, of 1821.

2722. Are the sales thought to have been imperfect and incorrect?—Yes, fraudulent sales, in most cases.

2723. In cases in which portions of those districts have been actually sold, have the rights of the ryots been interfered with?—I do not believe that we have upheld the rights of the ryots in any part; we have hardly yet acknowledged that they have any rights; and the purchasers of lands have, throughout the country, left the ryots without profits, and often forced them from the lands.

2724. Was there not a promise understood to have been made on the part of the government, that the permanent settlement should be established in those districts on the same footing that it was established upon at Bengal?—Yes.

2725. What, in your opinion, would be the effect of confirming that promise; would it be advantageous to the ryots, or advantageous to the zemindars, or to any class of persons whatever?—In estates of considerable profit, by leaving the demand upon the ryot unlimited, the zemindar would profit very largely.

2726. What would be the effect in districts in which the assessment was so high that it could scarcely be realized?—In those villages where the rent was too high, the people would be very glad of the promise not having been maintained.

2727. Are the Committee to conclude that the only persons that could benefit by the confirmation of this promise would be the zemindars in those districts in which the assessment was modelled and could be collected; but that even in those districts the cultivators generally would not be gainers by the confirmation of this promise?—Not gainers under the general regulations. The ryots would be so far gainers, that necessity not pressing on a zemindar, he would have no ostensible reason for pressing too hard upon his ryots. In some of the villages there is a very great feeling between an hereditary village zemindar and his ryots, so that I believe a great number of the zemindars would apportion their demand upon the ryots according to the terms demanded from them by government. In all other cases the zemindars would alone be benefited.

2728. What is the actual condition of the ryots in those countries; have they sufficient capital to cultivate their own lands, or are they forced to borrow it?—I fear that borrowed capital is the general character of the ryot; but where he is in full possession of his rights and privileges, and has security, there you will find that capital in his possession, and it is shown both in his own comforts and in the goodness of his farming stock: for instance, there is a material difference between a man ploughing with a pair of half-starved, inferior sized bullocks, which are probably not worth eight rupees the pair, and another man ploughing with a pair of fine bullocks, for which he gives from 20 to 25 rupees each.

2729. Does the system prevail in that district which has been alluded to before the Committee under the name of Tuccavy, an advance of money on the part of the government out of the collector's chest, in maintenance of the cultivation of the ryot?—That has lately been put a stop to by the government.

2730. Was it liable to much abuse?—I think it was liable to some abuse; but of course where there is distress by season and assessment, it is an aid that may be absolutely necessary for government to afford, and if it is not done where there is distress, the village must become deserted.

2731. Is the produce of land from season and other causes much more uncertain and variable in those districts than it is in Europe?—I could not say with reference to Europe, for I know very little about it; but in a village that is well managed, and has its proper agricultural stock, the year of less production throughout the country is considered the year of profit to the cultivator. In the years of abundant crops and cheapness, the revenue is often tardily discharged.

2732. Can that be so, except an allowance is made to the ryot in proportion to the deficiency of the crop?—I suppose the price compensates. In the deficiency of the crop below an average one, the price increases in a ratio beyond the proportion of the deficiency of crop.

2733. Does the value of land vary so considerably that it would be safe for a cultivator to undertake for a period of 20 years to pay a fixed money rent, except he was sure that deductions would be made to him, if very great deficiency of produce should occur?—Yes, if the demand was fixed according to his own fair valuation and estimate of the ability of the fields under him, and at the same time an estimate that other people would consider fair on the part of the government, and made upon some intelligible basis.

2734. Under the native powers, do you think that there was generally an adjustment from year to year?—The rates were generally fixed on crops and soils, and that on villages crops varied from year to year; in some years a greater proportion of revenue was collected by an estimate of the crop, or by a division of the crop, than in others.

2735. Since the provinces to which you have alluded came under the government of the Company, has the general condition of the ryots, and the general cultivation of the country, improved?—I should say, that the cultivation had very greatly improved; but I am not satisfied that the condition of the ryot, as far as his own homestead or farming stock, is much improved.

2736. When ceded to us, had not the country been desolated by wars?—It had been desolated by wars, and it was very generally thrown out of cultivation. There were many causes probably which led to that state; one cannot say that one cause operated more than another.

2737. Has the zemindar any such property in land as ever induces him to invest capital in the improvement of it. Are there any instances of a zemindar building houses for the ryots, or advancing money for irrigation or fencing?—Many persons advocate the zemindary cause by alleging outlay of capital, but it is seldom more than a mere current loan, repayable at a very high interest, or, which is worse, the repayment in commodity at a very much lower price than the market price; but as for any permanent outlay of capital in digging wells and making tanks, I fear that there are very few instances of the zemindars laying out capital in that way; the great improvements in the country take place from the junction of the ryots in different labours, at least I have seen them making bunds across rivers, sinking wells, making watercourses from tanks, or collections of water, and undertaking many important works of that kind.

2738. Do you entertain any doubt that if the assessment was moderate, and the ryot was secure in the possession of his land, provided only that he paid a fair and moderate assessment charged upon it, improvements such as you have described would be carried to a considerable extant, far greater than they are at present?—I consider myself the security of the ryot to be indispensable to the general prosperity of the country.

2739. What steps could be taken, in your view, in the Ceded and Conquered Provinces, which would tend to increase the security of the ryot?—The granting of pottahs by government to each hereditary ryot, and giving him a fair assessment.

2740. How would you ascertain the value of his land, so as to enable persons on the part of the government to know that the assessment was a fair one for both parties?—That depends a great deal upon what the government will be content with. While the government are urgent for increase of revenue, and apparently exciting their officers to assist in the augmentation of their resources, the collector probably has not that latitude that he might have; but an assessment made with reference to the established rates of the country, or to some of the rules which the ryots recognize, and secured to them by pottah, would, I think, lead to an immense increase of production; for when the ryots are secured in their possession, most trivial things induce a greater produce: for instance, in the hot weather we are liable to occasional north-westers, and to showers of rain; the ryot being secured in the possession of his lands, and knowing that he holds on a fixed money-rate, he ploughs his land, and the benefit resulting from one ploughing at that time is thought to be equal to one coat of manure. Now if he is not secured in his possession, as the engagement usually does not commence till the period of the rainy season, he will not plough his field at that time when it is so important.

2741. What steps do you think most desirable to be taken for advancing the general interest of the community in the Ceded and Conquered Provinces, as far as the collection of the land revenue is concerned?—Supposing the tenure of the ryot as to his hereditary possession, to be admitted, then a pottah granted upon the rates considered equitable or proved to have been long established, would meet the object intended in the question.

2742. What steps would you take for ascertaining the quantity and quality of the land occupied by each ryot, so as to enable you to charge him with a fair rent? —That should be the business of the collectors, who have the assistance of native officers of different capacities. The accounts of former years are a guide to the

quantity

Henry Newnham, Esq.
7 May 1832.

quantity and quality of soil, and when both parties, the government officer and ryot, are disposed to an equitable agreement, the adjustment of a fair rent of the field is not a subject of so much perplexity and difficulty as generally represented, from the extreme minuteness of the detail.

2743. Would a new and general survey of the land be necessary?—If you want the whole country surveyed and mapped; the measurements otherwise, according to the native mode, is quite sufficient. The dealing of the government with the ryot should be upon the principle of liberality, and not too strict an inquiry into the minutiæ of his returns and fields.

2744. Should the pottah or lease to be granted to the ryot emanate from the collector on the part of government, or would it be safe to permit it to originate with the zemindar or farmer?—I think it is not very material, so that the pottah is recognized by government and is maintained by the officers of government; probably there would be a feeling of greater respectability if the pottah were executed by the officer of government; however, I am not altogether very clear about that, for the great security for the ryot was in times past the accounts of the putwarry, in which the operations of the village were recorded; and the pottahs inserted in that record were quite a sufficient guarantee, in former days, of the ryots against the oppression of the zemindar, when the government held a strong hand over all classes.

2745. If the system were adopted, do you think it would have a tendency to impede the introduction of more valuable crops, if any such could be found. Would the cultivation of indigo, or the cultivation of sugar, be checked by it?—No; on the contrary, such cultivation would be advanced, for you have only to insure a profit to the cultivator, whatever may be the crop, and the cultivation will be undertaken; for instance, that of the potato, in which, extraordinary as it may appear, the first experiments by the Europeans failed, but those by the natives were successful. The cultivation of the potato has been carried, or is now in the district of Furruckabad carried, to an extent that is scarcely to be believed. I may state, as an example in proof, that the fine class of cultivators alluded to grow on the same land a crop of indigo, which they cut early in the rains, and then prepare the lands for potatoes, and that the two crops will give a return of about 87 rupees per common beegah of the country; but that the rent which they can afford from such a produce is not more than four rupees, or four rupees eight annas a beegah; the produce of indigo and potatoes being pressed by an expensive cultivation, whether as regards labour, or the manure employed. I think the men I now allude to would do anything possible in respect to cultivation; they are a particular class of people. They will give any price for the manure from the stable; it is with the greatest difficulty that people in the town keep manure from them. As another instance, I might mention in the pergunnah of Jelaysir in Allyghur, on the ryots being satisfied of their security, by the execution of pottahs on the part of government, they had resolved to introduce and were introducing the cultivation of sugar-cane, although the general opinion was, that sugar-cane had never been cultivated in the pergunnah previously, in consequence of the great disposition of the soil to produce the white ant, which is very destructive to the sugar-cane.

Jovis, 10° *die Maii,* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

Henry Newnham, Esq., called in; and further Examined.

Henry Newnham, Esq.
10 May 1832.

2746. FROM your knowledge of the state of the Ceded and Conquered Provinces, do you think it likely that the amount of land revenue collected will increase or decrease under the present system of management?—The present management, I conclude, alludes to the settlement now in progress, which is a settlement by a very detailed inquiry into the state of the ryots, and the various dealings and rights in the villages. From the results which have already appeared in the proceedings of the collectors, I should be disposed to think that there will be considerable increase and considerable decrease in the assessments of the several villages; but upon the whole revenue of the country some small increase may appear; and this result will ensue from raising the rates of land in villages held in joint-tenancy throughout the country.

2747. Do you apprehend that there has been much land, the existence of which was concealed from the collectors, and which will be brought to charge by the inquiries that are now making. Is that one of the sources from which an increase of revenue will take place?—I am inclined to believe that the quantity of suppressed villages is altogether over estimated; but when inquiry into the lands of the villages which already stand upon the rent-roll may be extensively effected, the excess of land which may be found by measurement will not produce that increase of revenue which is anticipated. The ryot, in paying the fixed rates of the Mahomedan government, particularly on inferior soils, frequently evaded any over-demand by diminishing the numerical amount of beegahs in his possession; and in such case, although an excess of land by measurement may appear, an equal increase of revenue will not be obtained. In endeavouring to obtain an additional revenue in such cases, and particularly on inferior soils, the ryots are alarmed, and often great injury is done by a forced demand of revenue from bad land. I have often had reason to think that it would be politic not to assess the poor soils, upon which return is uncertain.

2748. Do you think that any increase of revenue, to a considerable extent, will arise from fresh lands being brought into cultivation?—The general character of the lands now remaining waste is, I think, of a sterile nature; and not having been cultivated in time past, it is probable that the cultivation will not be effected in time to come. The quantity of land absolutely sterile, though recorded in the accounts as waste, is in a proportion that probably is not understood by those who at a distance have to overlook and judge on the proceedings of collectors.

2749. What proportion in the Ceded and Conquered Provinces does the sterile and unimprovable land bear to that which is cultivated?—In some of the finest villages there are no improvable uncultivated lands remaining, but in other villages whole tracts of land (under the denomination of Oosur, Shoor, Bullooa, Pauper, and other terms), some producing probably a little grass for the cattle during the rains, are entirely unfitted for all agricultural purposes, or even for the growth of wood; nothing grows on others. These tracts intersect the cultivated land.

2750. Does that arise from the sterility of the soil, or from want of water?—From the sterility of the soil; there are many sterile soils. There is the pauper, which is a small coat of soil above a substratum of sand; bullooa is a yellow sand; oosur is a soil which seems not to have the power of absorbing water; shoor is a soil combined with some salt, which is prejudicial to vegetation. There is another soil, called Scijjee, in which soda effloresces, and renders the whole surface white; and there are many other soils, the names of which I can hardly recollect. There is one, Teekoor, which is a clay soil, and which, when the sun acts upon it after rain, becomes like so many tiles.

2751. Have you anything to add with respect to concealed land?—With respect to the concealment of whole villages, or parts of villages, in the Ceded and Conquered Districts, I am inclined to suppose that abuses ought not to exist, and do not to any extent exist; for the records of the Canoongo-office are in the Western Provinces nearly complete. And although by the alterations which have occurred in the boundaries of one village with another, the total of lands in each village, as stated in those records, may not exactly tally with the present quantity of land by measurement in such village, yet the total lands and total of villages in each pergunnah will be found, on future inquiry, stated with tolerable correctness, or with that degree of correctness which may be sufficient to government in the general protection of its interests.

2752. Have the persons who raise the revenue for the government shown any great averseness to having the exact state of their villages known?—Much so, when the avowed object of the collector's inquiry has been increase of revenue; but when the people are satisfied that the inquiry is to lead to a fair and general adjustment of all interests and rights connected with the land, the aversion is not maintained. Although opposition might be in the first instance evinced, after a time, when satisfied as to the collector's object, the people would rather have the investigation than otherwise.

2753. Does an accurate examination into the quantity of land, and into its value, tend to put all parties connected with the payment of the revenue in a better situation, as well those who farm the revenue, as those who cultivate the land?—With the

Henry Newnham, Esq.

10 May 1832.

the reservation that the settlement is intended to be a fair one, it certainly does; but then there is also ascertainment and record of the rights of all the people who have land, which is excluded from the assessment of government, and the people enjoying those rights are generally influential persons, from religion or from service to the village. That is a very considerable portion of land.

2754. Be so good as to explain to the Committee the nature and extent of those rights?—It is usual in the revenue accounts of the former government to find the revenue or jumma, and the ruckbah or lands, stated in totals; and the detail of money and land is to be found in the village accounts. Lands given by the government, as maaffee lands given to priests, devotees and temples, by the proprietors or zemindars, with the sanction of the local officers of government, denominated Milkeu; the mango orchards planted by the inhabitants; lands held in service, such as the barber, the blacksmith, the watchman; places of burial and burning, the site of the houses, and several other spots, all come under the head of deductions, and are excluded from the assessment of government and control of the zemindar.

2755. Are the rights of those persons invariably preserved under all the different systems that have been adopted for the collection of the revenue; or have they in any case been infringed upon by auction-sales?—I fear they have been frequently infringed; but they maintain themselves, in spite of every thing, in a great degree.

2756. If trees are planted in the land, in whom is the right of the trees?—In the planter; but as soon as the tree is removed, then the land reverts to the zemindar.

2757. In cases where sales by auction have taken place on account of the default of payment of the revenue, when the land is sold, is the right of the planter in the tree preserved, or have they been known to lose it?—Where the planter of the tree was in no way connected with the management of the village, the sale did not lead to any interference with the tree; but where the tree belonged to the defaulter, although situated within his own mango orchard, the sale for arrears of revenue was considered to transfer property in the tree.

2758. Have any instances come to your knowledge in which two sets of accounts were kept by the persons employed in collecting the revenue, and in which private accounts of their own were known to differ from those produced to the government?—The practice of showing false accounts to the collectors is very general, and has arisen from the British having considered the village accountant to be the servant of the zemindar or farmer, and not the public servant of the village and government; but the false accounts are easily, by inquiry on the spot, distinguished from the true ones, by any one acquainted with the several checks. No landholder is ever imposed on by false accounts.

2759. When lands are put up to public sale, is the sale always fairly conducted, or have you ever known secret arrangements which have enabled particular individuals to become purchasers?—I cannot say that I ever witnessed any, for I never sold but one village during my whole residence. I have heard of numerous collusive sales of the nature indicated.

2760. Is the sale of one of those districts always productive of very great inconvenience and injury to the persons residing within the district?—No one, in my opinion, can at all comprehend the numerous evils that arise from sales; it upsets every relation in the village, and by disturbing all interests and the course of dealings, is probably one of the great causes which have induced that quantity of litigation which has been considered to attach rather to the character of the people than to arise from the regulations by which we have ruled them.

2761. What mode do you think could safely be resorted to for compelling the payment of rent suffered to be run in arrear, if the sales were discontinued or less frequently resorted to?—In the Western Provinces, where the collectors are allowed a native establishment for the purpose of realizing the revenue, the demand of government is so contemporaneous with the collection in the village, that embezzlement is usually prevented. Under the permanent settlement, where there is no establishment allowed, sales of land are the only means of enforcing arrears; generally speaking, during the last six or seven years sales have fallen into disuse in the Western Provinces, and in cases of arrear, the circumstances of the default, if originating from over-assessment or calamity, have been reported, and correspondent relief given by government in remission; and in some cases, the defaulter's lands have been farmed.

Henry Newnham, Esq.

10 May 1832.

2762. Is the government sufficiently informed with respect to the extent and the value of the land within those districts, to make it safe to grant leases for such long periods as 12 years?—Where the revised settlement has been conducted by officers of competent ability. However, the great evil is, that too much is demanded rather than too little, and wherever too much is demanded, there a failure must ensue.

2763. Are the rents paid by the cultivators to the farmers in money or in kind?—There are two principal distinctions in crops, one called Zubtee, such as sugar-cane, carrots, tobacco, and several other articles, which have always been and can only be liable to a money-rate; and the other, Umlee, on crops such as wheat, barley, Indian corn, &c., although in these money-rates are usually prevalent. A portion of them in each village is still collected by estimate and division; but the tendency of the periodical settlements is to introduce money-rates to a greater extent than they before have existed.

2764. Is the government rent ultimately paid by the farmer to the collector in money?—Always in money.

2765. In what way does the farmer convert the produce that he receives into money?—One of the servants of the village is the weighman, and through his instrumentality the farmer easily effects the sale of the corn, which is made over to him, to the Bunneeah or the neighbouring merchant.

2766. Are the districts into which the country is divided for the purpose of the collection of the revenue, conveniently arranged; are they of even size, or do they differ much in size?—Upon the principle of extending the European agency, the districts as first established at the cession have been divided into smaller portions; but in consequence of the difficulty of forming the detailed settlement directed by government, the lesser jurisdictions appear to have had little other effect upon the country than insuring in some degree a more punctual realization of the revenue; but it is apprehended that by the multiplying establishments the increase of expense to government has been very considerable; however, in saying that punctual realization of the revenue has resulted from multiplying offices superintended by English gentlemen, I must except the state of Bundlecund, which probably exemplifies the absolute necessity of fixing an equitable demand upon the country. The settlement formed by Mr. Wauchope in 1809 and 1810, though at a very considerable increase, was punctually realized, and the cultivation was considered to be progressive. A further settlement was made, on the revocation of permanency, by Mr. Waring, which, founded upon the basis of the utmost which speculators would give, has ultimately tended to throw this fine province, in which the better kind of cotton is grown, into a state of confusion and decay. It has within a few years been subdivided into two collectorships, and portions of each of those collectorships have been committed to subordinate officers; but it seems, as far as my information goes, that the injury of over-demand has been so great, that the deterioration has continued, although every means by remissions of revenue have been taken by government to prevent further injury. It would be possibly unfair to exclusively ascribe this to the personal conduct of the officers; for it must be recollected that the settlement was made when the idea in India was that cotton could be so cheaply grown as to undersell America. The result of this speculation has been that there is not, with the exception of the Honourable Company's factory at Calpee, a single screw of the European merchants occupied within the provinces, and a decrease in the price of cotton from 18 to 10 rupees a maund must of course have influenced in a great degree the ability of the ryots to make good the demand against them. In the same way the indigo trade throughout the Upper Provinces has fluctuated; and two such articles as indigo and cotton suffering a great depreciation in price, must have a wide and direct effect upon the state of the cultivators.

2767. It has been stated by Mr. Mill and by other persons who have been examined, who were acquainted with the proceedings of the Company, that directions have been given and the utmost anxiety been expressed on the part of the Company, that a moderate assessment of land revenue should prevail, and that in every case in which over-assessment was found to exist, or even supposed to exist, liberal abatement should be made, and this under a conviction that nothing tended so much to diminish the revenue to be collected for the Company as over-assessment; and that on that account, as well as from a sincere wish that the cultivating ryots should always be in a comfortable position and be kindly treated in every case, a moderate demand should be made. Will you have the goodness to explain to the Committee how it is, that if that is the rule which prevails and which is laid down, *Henry Newnham*, Esq.

10 May 1832.

down, and generally understood to be insisted upon on the part of the Company, such instances can occur as those which you have described to exist?—The settlements I alluded to in Bundlecund were, I think, previous to the declarations of the Court, above noticed; but even with those declarations of the Court, it is extremely difficult for the local European officers to be themselves satisfied of the sincerity of these intentions, and much more so to create confidence in the minds of the natives. I am disposed to think that these views of the Court have not been followed up in the most strenuous manner by the government of India; for I would point the attention of the Committee to a Statement, denominated (A), which government requires every collector to prepare, as explanatory of the propriety of the assessment formed by him; and I think the inquiry which is directed into the produce of the different kinds of cultivation, would, if practicable, convey to every mind the idea that the government itself, instead of desiring moderation, is rather cautiously looking towards the conduct of their officers, in respect to their obtaining as much revenue as possible, or if not, giving the superintending authorities the opportunity of detecting any remissness.

2768. Be so good as to describe the statement?—It is a statement that was sent up by the authority of government, and according to it the revenue officers were to report the detailed settlement which has been in progress for about ten years.

2769. Is it contained in any regulation?—It is contained in the orders of government; it is not in any regulation; it is a lithographic paper.

2770. What is the date of it?—About five years ago.

2771. Was it possible to obtain the information required by the paper to which you have alluded, to the extent in which it was asked for?—I should say not, by no means.

2772. What was supposed by the collectors themselves, as well as by the persons from whom the land-rent was collected, to be the object of this inquiry?—To collect the utmost revenue, was the general impression upon us all.

2773. Has it been found practically to have an injurious effect upon the cultivation of the country?—As it was found totally impracticable to prepare the statement on any authentic data, the impression on the country of course has been but small, as a knowledge of this statement is confined to the collectors' offices.

2774. Does the unsettled state of property, which you have described to be produced by the sale of land in consequence of the revenue running into arrear, tend to increase crime?—In my opinion, materially so. As commissioner of revenue, I became judge of circuit, and a very great proportion of the crimes, particularly murder and affrays, were directly traceable to the want of proper ascertainment and recognition and security to the several tenures and rights within the villages. I would instance a case of a watchman of the village: he had, by consent of the inhabitants, gone to Bundlecund, and after remaining there for two years, returned and reclaimed his hereditary office; this being refused him, he took the opportunity of revenging himself by murdering in open day, and before the inhabitants, several of the children of the village while collected at play. Animosity, originating from disputes regarding lands, descends through generations.

2775. Has decoity or gang-robbery been increased, in consequence of the system that we have resorted to for the collection of the revenue?—So far as the sales have unhinged the combination of society, it has decreased the combination of the people in their own defence.

2776. Would it in your own opinion be desirable, in case of establishing a good system of revenue collection, to leave the whole regulation of the village entirely to some individual, either farmer or other person, who should stand between the government and the cultivating ryots, and to abstain altogether from any investigation into the actual condition of the ryots on the land that they occupied; or are you of opinion, that in order to secure the welfare of the occupying ryots, it is necessary for the government to have, through their own agents, direct communication with them?—I should say, decidedly, that the hand of government must be active in the protection of the cultivating classes, arguing from the mode of government of the Mussulmans; and that at one time was very effectual.

2777. Have you anything to add to what you have already stated?—In my last examination, in speaking of the effect of season on prices, I alluded to the season generally prevalent, and not to particular calamity, such as a hail storm and rust, Henry Newnham, Esq.

10 May 1832.

or other of a limited nature; for in such calamity the ryot will often require to be supported by tuccavy from government, as under such a confined visitation one or two villages may suffer the entire loss of crop, while the surrounding country is entirely secured from any injury.

Malcolm Lewin, Esq., called in; and Examined.

Malcolm Lewin, Esq.

2778. IN what part of India have you resided?—In Malabar and Canara, and a short time in other parts.

2779. In the Revenue department?—In the Revenue department; and I have also been in the Judicial department.

2780. In what way is the land revenue collected in those provinces?—In Malabar and Canara the system is ryotwar.

2781. What system had prevailed previous to the introduction of the ryotwar system?—I believe that in Malabar and Canara they have never had any other system than ryotwar, at least we know of no other. That system was handed down by Tippoo, and I believe it is the original system.

2782. Is it a system precisely similar in its detailed operation to that which Sir Thomas Munro endeavoured to establish, or does it partake at all of a village character. No, it is quite opposed to a village system. Sir Thomas Munro was collector of Canara in 1800, and he carried on the system in Canara and confirmed it there. That was the original plan, and he took great pains with it there.

2783. Do the native officers exist in that district, and are they employed?—In some parts; but the hereditary officers have become generally obsolete.

2784. Have there been intentionally other persons appointed to do their duties, in order to get rid of them?—I think it is rather accidental than otherwise. I do not imagine that there was any particular intention of destroying the hereditary claim to office; I should rather imagine that the different collectors supposed that they could introduce more efficient officers, and this on experience they found to be the case, and in consequence most of them have disappeared.

2785. Into what subdivisions is a district in Malabar and Canara divided?—In Malabar, into amshums and hoblies; and in Canara, into talooks, moganies and gaums or villages; they are called villages; but they do not answer to the term "village," as applied in this country; they are scattered houses.

2786. What do you know by the name "talook?"—Talook is a portion of a province which is placed under the hands of a tehsildar; under his management, he has the revenue and the magisterial jurisdiction of it.

2787. Is the extent and the quality of lands in those districts correctly known?—In Canara the quality of land is understood pretty well in some parts, but not in other parts. In some parts the quality of land is ascertained by actually sowing the seed, and the produce being watched and gathered by government officers, but that is extremely partial; it has been done more by way of experiment than on a large scale.

2788. Is the quantity accurately ascertained?—The quantity in those cases has been, I should imagine, accurately ascertained.

2789. Generally?—Only where the experiment has been made.

2790. If the quantity and the quality are not known, how is the land assessed?—Every field is supposed to produce a certain quantity; it is a sort of system in that country that land has been rated at; so much produce and so much seed. The difficulty is, not knowing the extent of each estate, and the annexation to estates of fields which belonged to other estates.

2791. If the quantity sown upon a given surface is nearly uniform, and the quantity of seed habitually sown upon a given land is ascertained, does not that, in point of fact, amount to a measurement, and is not that a mode by which the quantity is ascertained?—It is generally known what quantity of seed is required to sow each field, and in that way the extent of it is ascertained with sufficient accuracy to enable the government to assess the land-tax. The ancient accounts which have come into our possession rate the land in that way, as a field sowing so much and gathering so much; but these accounts do not sufficiently describe entire estates, and are frequently not to be depended on.

2792. Has any detailed survey been carried into effect, or been suggested in those cases?—I have been less acquainted with Malabar than Canara. I served for the last few years in Canara. Malabar has been surveyed a good deal, and Canara has been surveyed in some degree.

Malcolm Lewin, Esq.

10 May 1832.

2793. Is a general survey in progress?—I understand that a general survey is in progress. During the time of my residence in Canara it was frequently recommended; in fact, it was the opinion, I believe, of every public officer resident in Canara, that it was perfectly impossible to arrive at an assessment which was at all just on each estate, without a survey taking place; and I believe those opinions have been expressed by every officer in the district.

2794. And in consequence a survey is in progress?—I cannot state certainly that a survey is in progress, but I believe it is.

2795. Is the assessment of the land higher or lower than it was when it first came into our possession?—I believe that in Malabar it has remained the same, but in Canara it has undoubtedly remained the same. It has been reduced in a few cases where the assessment has been found obviously too high; and in the year 1820, I think, or 1821, Sir Thomas Munro allowed a very partial change of assessment to take place, formed on an average of past collections, commencing with the period of our getting the rule of Canara; the assessment was formed on an average of 17 years past collections; but that average was not carried to the full extent, it was checked where the average would have been below the shist. The ancient system is called shist and shamul. Shamul means merely an addition; and where the average assessment did not go below the shist, it was allowed to take place; but where it would have invaded the shist, it was not allowed to take place.

2796. Has there been any marked fall in the prices of agricultural produce in the districts of Malabar and Canara of late years?—Very considerable indeed.

2797. Has that produced great difficulty in the collection of the revenue, or have abatements been made?—Abatements have been made from year to year, and abatements are expected by the board of revenue and government every year. In fact, in the annual report on the assessment report, there is a column into which the amount recommended for abatement is to be inserted. It has produced great difficulty in realizing the assessment.

2798. What has been the amount of the fall in prices, speaking on the average, of short periods?—Not less than 50 per cent., I should think.

2799. To what causes do you attribute that; are they permanent or temporary?—I should think they are permanent. I have expressed that opinion in a report I wrote: they have been declining gradually; and I think that the fluctuation has not been to that extent lately, to admit of the probability that they will rise again.

2800. Are there not some districts that lie to the northward that were supplied with corn from Malabar and Canara?—They are at the present time; but the supply of those northern countries has of late diminished, in consequence, it was supposed, of those countries which formerly received a supply from us having now supplied themselves from a cultivation.

2801. Do you allude to Guzerat and Cutch?—Yes.

2802. In the report you have alluded to, have you stated that, in your opinion, the present assessment has become too high?—Yes; that has been stated by the officers in the district.

2803. What instructions have been issued in consequence of that?—I believe at the time I left India no instructions had been issued.

2804. How long were you in charge of those districts?—I was not in charge of them; I was sub-collector in Canara for five years. I had charge of the northern division of the district.

2805. Had the fall in prices produced a very injurious effect upon the state of the cultivators?—It produced a very extreme condition of poverty, and that rendered necessary unusual advances, called tuccavy, on the part of government, to enable them to carry on that cultivation. Those advances have latterly increased to such an extent as to almost give an appearance of the government laying out money by way of investment.

2806. Was interest paid upon them?—I am not quite sure whether interest was demanded or not; but I think not till the period had expired for repayment, if it was not then paid.

2807. What are the principal products of the two provinces of Canara and Malabar?—Rice, cocoa-nuts, cardamoms, pepper, sandal-wood and beetle-nut in large quantities.

2808. Are all those commodities productive of land revenue upon the sale of them?—Cardamoms have been considered from time immemorial a royalty; I am speaking of Malabar. In Canara they are the property of the ryot, and are cultivated

Malcolm Lewin, Esq.

10 May 1832.

vated in common with other garden produce. They are an indigenous mountain produce in Malabar, where, I believe, the only care bestowed on them is burning the trees round them. The government now derive a revenue on cardamoms in Malabar, through a farmer who engages for the whole produce, paying the mountain proprietor his share of one-half in money, at the price at which he farms the produce from government. The farmer takes the farm in the aggregate, paying for it at a certain rate per caudy, according to the amount of produce he calculates on being able to realize. He sells the produce to the export merchant on the coast. The other commodities mentioned in the question are subject to a duty on exportation, whether by land or sea; and those produced in Balaghaut, to a high halut duty on a high tariff valuation.

2809. Is this the system that we found adopted?—Yes, in part; but it is conducted by us with more rigour than formerly.

2810. What is your opinion of that system; is it a good one or a bad one?—I am not prepared to give an opinion about the system in Malabar. It appears to me in Canara to be like the other part of the system there; it has been found to check production. In the northern part of Canara, above the Ghauts, a disposition has been manifested to abandon garden cultivation.

2811. Have you any means of knowing what advantages the government derive from their monopoly of cardamoms?—It is beneficial, no doubt, but not to any great degree, from the quantity produced not being very large; they get about 50 per cent. from it.

2812. Is the cultivation of tobacco a monopoly in either of those provinces?—There is no tobacco grown in either one or the other. Canara is supplied almost entirely from Mysore, deriving occasional assistance from the province of Coimbatoor, which supplies Malabar.

2813. Is it a monopoly in Coimbatoor?—I believe it is not a monopoly, except in one kind, namely, in that which is supplied to Malabar.

2814. In what way is the contract for the tobacco grown in Coimbatoor, and sold in Malabar and Canara, disposed of; is it put up to public sale?—It is put up to public sale in Canara; but Malabar is supplied through the collector of Coimbatoor.

2815. Is it by public bidding or tender?—By tender. A proclamation is stuck up about the collector's cutchery, notifying that tenders will be received for the supply of so much tobacco as is supposed to be requisite for the consumption of the season.

2816. Who decides, when the sale has taken place, which of the bidders shall have it?—The collector decides in the first instance, subject to the ultimate decision of the Board of Revenue; and the government considers itself to have the right of rejecting a tender, without stating the grounds on which it acts.

2817. Does it go to the highest bidder?—I cannot speak to that; I am not aware of any person having been rejected.

2818. Is there any cotton grown in Malabar and Canara?—It is in very small quantities indeed; but I believe it is wild, almost entirely.

2819. Is the cultivation prohibited?—No, not at all.

2820. Is the country unfavourable to the growth of cotton?—I should imagine that the country is unfavourable to the growth of cotton; that which grows wild is a species useless for purposes of manufacture.

2821. From whence is it supplied with cotton?—From Tinnevelly, Coimbatoor and Mysore, I should imagine; but as there are no manufactures to any extent in either Malabar or Canara, the quantity imported must be small.

2822. Is it free, or is it placed under any regulations?—It is free, but subject to a transit duty of five per cent.

2823. May any person who wishes purchase cotton in Coimbatoor, and sell it in Malabar and Canara?—I fancy so; I am not aware of any obstruction.

2824. In what way are Canara and Malabar supplied with salt?—It is a monopoly. Malabar is supplied by Bombay entirely, it has no manufacture of it; Canara supplies itself, and manufactures the salt by solar evaporation.

2825. Is similar manufacture by solar evaporation prohibited in Malabar?—It is prohibited.

2826. Effectually prohibited?—It is prohibited by the rules of government, but it does take place, illegally, no doubt; persons supply themselves, notwithstanding the punishments which are held out.

2827. With what duty is it charged?—There is no duty upon it: it is brought chiefly as a ballast in the merchant vessels, and the Company purchase it at Malabar from

Malcolm Lewin, Esq.

10 May 1832.

from 20 to 24 rupees per garce, and they now sell it at 105 rupees per garce; the price has lately been raised from 70 to 105 rupees, that is the monopoly price. Canara manufactures its own salt, and it is manufactured by the ryots in their own lands.

2828. Is there any duty charged upon that?—Government purchase it from them at a given price, which averages, I think, 12 or 13 rupees. The price there is very much reduced, in consequence of the land-tax which was on the lands which formed the pans having been lately taken off.

2829. What regulations are established for the sale of salt in Malabar and Canara?—The same regulation applies to both in the sale of salt.

2830. Do the government sell it openly and in small quantities, or in large?—They sell it in any quantity; the smallest quantity is a marekal, that is a four-hundredth part of a garce.

2831. What proportion does that bear to a bushel?—I should think about a fourth of a bushel.

2832. Is the price much enhanced before it comes to the consumer?—I do not conceive that the price of salt is much enhanced before it comes to the consumer on the coast.

2833. Is it much adulterated before it comes to the consumer?—I should think there is no doubt about that, especially in the inland part of the district.

2834. Is the price of salt considered to be enormous?—Very enormous; it must be, because it leads people, in order to get it without payment, to all sorts of offences; the offences are innumerable which are committed against that regulation.

2835. All connected with smuggling of some sort?—The illicit making of it.

2836. Are the punishments for the offences very numerous?—The punishment for offences against the regulation is by way of a civil suit. Suit is filed for the recovery of three times the amount of the value of the salt found, and if the party cannot pay that, imprisonment at the discretion of the judge; they are liable to that; but there is always a fixed period of imprisonment.

2837. Are there very many actions depending in the courts arising out of offences of this description?—Not many actions are brought before the court, because they very frequently happen at so great a distance from the court itself, that the punishment of sending a man there would be considerably more than the offence would warrant; so that the law in nine cases out of ten is quite inoperative; I may say, 99 out of 100. I myself omitted in numberless cases of tobacco and salt, in consequence of the distance; I should have had to send a party 150 or 200 miles, in order to get the fine of half a rupee imposed upon him; there was no immediate jurisdiction.

2838. Has the evil been much increased in consequence of the augmentation of the upset price of salt?—It is felt in the usual way of deteriorating the condition of the poor.

2839. Are you prepared to say what improvements could take place in the supply of salt?—By allowing the manufacture to take place under an excise duty, or allowing it to be imported under a customs' duty.

2840. Not letting the government interfere in the sale?—Not allowing the government to interfere in the sale. The government, by adopting either of those plans, or both conjointly, would certainly save a great expense in the establishment they are obliged to keep up of goolahs where the salt is stored, and a large establishment to protect the manufacture; and although they might lose in one case, which is entirely a suppositious case, they would yet gain sufficient to make up the incidental loss. But I imagine that the salt monopoly is not felt so much in that part of Malabar and Canara which is on the coast, as the tobacco monopoly is felt, which provides a dear and frequently a bad article. The salt monopoly is felt very much in the inland part of the district, where the expense of carriage increases the value so greatly. It requires to carry 105 rupees worth of salt, at the very least, 50 or 60 bullocks; when that is stated, the augmentation of price is evident at once.

2841. Would it not be more advantageous to the government, and certainly so to the cultivators of land, to do away altogether with the prohibitory monopoly of tobacco, and to permit any cultivator who wished to grow tobacco, provided only that he made known his intention to the collector, and that his lands were assessed with an additional rent corresponding with the additional value of the crop?—I think that mode would be in every respect unobjectionable, and quite consistent with the system of assessment which has prevailed. Were a cultivator now cultivating paddy land

Malcolm Lewin, Esq.

10 May 1832.

to apply to the collector for a given assessment on a piece of land which he contemplated converting into a garden, there would be no difficulty whatever in fixing at once an assessment; cowl would be granted him until the trees which he proposed to plant had begun to bear, and lastly had arrived at maturity, and his assessment would increase gradually until the trees were in full bearing. The same system would answer for tobacco, which is an expensive cultivation.

2842. Has this system ever been under the consideration of the government?—I am not aware that it has in Malabar.

2843. Can one individual sell salt to another in those provinces, or must they buy at the bazaar of the district?—They must buy in the first instance from the Company.

2844. Can no individual retail it?—Not unless he has first purchased it from the Company. The owner of the salt-pan who manufactures it would be liable to be punished for touching the salt which he manufactures in his own pan.

2845. Have any disturbances taken place in either of those provinces of late years?—Canara about a year ago was in a state of open insurrection.

2846. From what cause?—From low prices, combined with the monopolies of salt and tobacco.

2847. What steps were taken in order to quell those disturbances?—The collector was changed, inquiries were instituted, and large remissions were made.

2848. Has tranquillity been restored?—I understand so.

2849. Are the people now in a satisfactory state, or are larger remissions still required?—I am not aware what remissions are now required since the reductions which have been made.

2850. Is the collection of the revenue under the ryotwar system very expensive in detail?—No, I think not; very cheap, I should imagine; I believe it is calculated at five per cent., or not even so much; but it would be extremely difficult to make a correct calculation, because the revenue officers and the police officers perform the same duty.

2851. From the experience that you had of collecting the revenue under the system which prevails in Malabar and Canara, do you think it is the best that is in practice?—It seems to be a system peculiarly adapted to that country, which is subject to the influence of seasons more than any other, heavy rains and other causes.

2852. Is there any annual valuation made?—No annual valuation is made throughout the district; the ryot receives a pottah, and he knows what he has to pay according to that pottah, and the government knows what each land is to pay; but on sufficient cause shown he may obtain, at the annual settlement of his rents, a deduction in the government demand.

2853. Is there any concealed land?—There is in every part of India, I should imagine; but to a very small extent in Canara.

2854. Are there extra cesses?—There are professional taxes; none other that I am aware of.

Martis, 22° die Maii, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS,
IN THE CHAIR.

Lieut.-Colonel *William Colebrooke*, Royal Artillery, called in; and Examined.

Lieut.-Colonel *Wm. Colebrooke*.

22 May 1832.

2855. THE Committee understand that you have served as a Commissioner of Inquiry in the island of Ceylon?—I have served for nearly two years, engaged in inquiries in the island of Ceylon, as one of His Majesty's Commissioners.

2856. Was your attention directed principally to the collection of revenue for the island of Ceylon?—My instructions required me to enter into the investigation of the whole system of the government of Ceylon in all its departments, civil, military, judicial, revenual and commercial.

2857. Have you at any period of your life been conversant with the territories of the East Indies which belong to the East India Company?—I was employed in different parts of India between the year 1809 and 1820.

Lieut.-Colonel *Wm. Colebrooke.*

22 May 1832.

2858. In which presidency have you been employed?—In the different presidencies. I served with the Madras army during the disturbances in 1809; with the Bengal and Madras armies in the expedition to Java in 1811; in Upper India during the Pindaree war in 1817, and with the Bombay troops in Western India in 1818 and 1819.

2859. When were you last in Bengal?—I left Bengal in the year 1820.

2860. What effect has, in your opinion, been produced upon the wealth and comfort of the inhabitants of the Lower Provinces of Bengal by the permanent settlement?—So far as my general observations have gone, I think it has tended to the general prosperity of the province of Bengal, but it has operated prejudicially to the ryots.

2861. When you say it has operated beneficially to the wealth of the inhabitants of Bengal, do you mean principally to that class which is recognized as landowners, the zemindars?—I think, by limiting the demand of the government upon the land, that it has led to the employment of capital, and to the improvement of the resources of the country.

2862. Has cultivation been much extended in the Lower Provinces of Bengal since the permanent settlement?—I believe so; I am speaking generally upon the subject.

2863. Do you think that as large a portion of the value of the produce of the land is extracted from the ryots by the zemindar, as takes place either in Madras or in Ceylon?—I can only answer that question generally, having less detailed information with regard to the condition of the ryots in Bengal than in other parts of India; but I can state that the peasantry in Bengal appear to be very poor, and so are the peasantry under the ryotwar settlement at Madras. Although the Cingalese have suffered from the government monopolies, from the restrictions on trade, and the forced labour exacted from them, I believe that there are no peasantry throughout the territories of the East India Company who are so much at their ease as are the peasantry of Ceylon, where no zemindary or ryotwarry settlements have been made. I can only attribute this to the circumstance, that the demands of the government upon the land have been more limited in Ceylon than in any parts of the continent of India, rarely exceeding a tithe of the produce, and sometimes less. I would add, that the general appearance of the peasantry in some native states of Central India that I visited in 1818, indicated that they possessed more comforts, and were altogether in a better condition than the peasantry generally in the Company's territories. I allude to some parts of Bundelcund. Where the native states are not upheld by the British authority, the governments are weak, and the people resist their extortions: under the East India Company, the people cannot resist or evade the assessments, which are often exorbitantly high.

2864. Is there any reason to believe that the zemindars treat the cultivating ryots with more kindness and more leniency than they are treated in other districts in which they are more immediately dependent on the officers of government?—In those parts of India where the peasantry are in direct relation with the officers of government, their connexion must be more with the native than with the European officers; and I should certainly consider that the relation subsisting between any class of native landholders and the peasantry of the country, if not more advantageous to the peasantry, would at least be more congenial than their relation with the native functionaries, who are ordinarily employed in collecting the revenue. From my experience of the class of native officers employed in Ceylon and India in putting in force a strict system of revenue, I should think they are not calculated to make our system popular with the people.

2865. Before the permanent settlement was established in 1793, were the ryots possessed of any rights similar to those which exist in other Hindoo societies, which have not been effectually preserved to them under the regulations of that settlement?—Having no direct information upon the nature of the tenures that subsisted previous to the permanent settlement in Bengal, I could only refer to those works in which I may have taken up the opinions I have formed on that subject. I have understood that a settlement of the lands about Calcutta had been made previous to 1793 upon better principles. My reason for thinking that the ryots suffered under the permanent settlement was, that in other parts of India, where the ancient institutions of the country have been better preserved than in Bengal, the ryots had rights which were as well defined and established as those of the zemindars, and that the settlement had the effect of divesting the ryots of their rights, which the government afterwards interposed to protect. In some parts of India, where the permanent settlement has not been introduced, the lands are either cultivated in common by the ryots, or possessed by them singly, or by zemindars under various tenures, such as we find them in Ceylon. The lands in the Kandyan provinces of Ceylon, when not freehold, are either tributary to the lord, or to the sovereign, or to the temples. There are many ancient grants, and a title may be now acquired by 10 years' undisturbed possession; it was formerly 30 years. The people clear and cultivate lands, and being willing to place themselves under protection, they hold a sort of fealty to some authority, to whom they render certain contributions and services. From the prevailing disposition to dedicate their lands to temples, there is a regulation to prevent it without the sanction of the government. I consider that the ryots are owners of the land, holding under certain chiefs or authorities, and that their rights are therefore the first to claim protection. The Kandyans dispose of these lands by will, and the tenants of the sovereign acquired hereditary titles, on any transfer of his rights of service, or of contribution from the land.

2866. Is not salt produced by the operation of natural causes in the northern parts of Ceylon?—It is on the northern and eastern parts of Ceylon.

2867. Is it of such a quality, and can it be obtained at such a cost, as to make it likely that a profitable export could be made of it to Bengal?—Most unquestionably.

2868. Has at any time such an export taken place?—My impression is, that before the Dutch monopoly was established, the eastern coast of Ceylon must have supplied Bengal with salt. The largest formations are on the eastern coast, at a place called Hambantotte. The ruins of tanks and other works indicate that the district must have been at one time populous; it is now nearly deserted. This district is called the Mahagampatoo, or Province of the Great Town. The situation is exceedingly favourable for exporting of salt to Bengal, and the supply is abundant, of fine quality, and very cheaply procured; it is produced within a few yards of the sea-shore, in leeways or pits, and in greater abundance than the government has required, or with its monopoly has been able to collect.

2869. Do you happen to know anything of the production of salt on the coast of Coromandel?—I took some evidence on the subject in the course of my inquiries at Ceylon.

2870. Can you inform the Committee whether it differs in quality from that which is produced in Ceylon?—The Coromandel salt is, I understand, of inferior quality, although the climate of the eastern coast of Ceylon is nearly the same as that of Coromandel. I should explain, that the salt formations are occasioned by the prevalence of drying winds during the north-east monsoon. To these winds the eastern coasts are exposed, and the rapid evaporation after rain causes the deposit of salt in greater or less abundance, according to the season. If rain falls after the salt is formed and before it can be gathered, the supply is lost.

2871. Do you believe salt to be formed more abundantly on the coast of Ceylon than at Coromandel?—I believe the salt of the northern and eastern coasts of Ceylon is in greater abundance than the salt of Covolong, which is the best salt procured on the coast of India.

2872. Have you any reason to believe Bengal would be supplied more cheaply from that source than from any other?—From the inquiries I made among commercial people in Ceylon as to the price of salt in India and at Ceylon, it appears that the salt of Ceylon can be exported at two-thirds the price of the coast salt.

2873. From what port do you export it?—It may be exported from several ports; from Jaffna, Trincomalee, Batucalo, Hambantotte and others.

2874. What are the regulations which now obstruct the trade; do they exist in Ceylon or in Bengal, or in both?—The government of Ceylon has allowed salt to be exported on application, but the trade is obstructed by the government of Bengal. There was a correspondence between the governments some years ago. The Ceylon government applied to the Bengal government that a merchant might be permitted to export a cargo of salt from Ceylon to Bengal, he having ascertained that he could undersell the Bengal salt. The cargo was admitted, but the trade was afterwards stopped. General Brownrigg, the Governor of Ceylon, urged it on the ground that Bengal then exported grain to Ceylon, and that the produce of the island ought to be taken in return. A reference of the question was made to England from Bengal. Ceylon at present imports rice from the Coromandel and Malabar coasts. It was clearly shown that the obstruction lay entirely with the Bengal government.

Lieut.-Colonel *Wm. Colebrooke.*

22 May 1832.

2875. Is the supply of salt to the inhabitants of Ceylon a government monopoly?—Entirely; and it is a monopoly which has grown up in a great degree, and has been rendered much more strict under the British Government than it was under the Dutch.

2876. Would it, in your opinion, be possible, if desirable, to give up that monopoly, and to collect a revenue upon it, upon the principle and under regulations similar to those which were established in Great Britain for the purpose of collecting the duty on salt?—I consider it most desirable that the monopoly should be relinquished, and the tax given up, as soon as the revenue can be spared. I think it is practicable, in the mean time, to introduce a better mode of collection. A large revenue is collected in Ceylon upon the consumption of arrack, by means of licenses.

2877. Is not that the case at the presidencies in India also?—I believe the Madras government monopolize the sale of spirits at the presidencies. It is a subject which I am anxious to notice, because there are very injurious restrictions upon the trade between Madras and Ceylon.

2878. Upon what footing does the salt monopoly stand in Ceylon?—The government collects and stores the quantity of salt it requires in the season, and sells it by wholesale at a monopoly price to retail dealers, who dispose of it with a profit to themselves.

2879. Can you form any opinion of the difference between the natural price of salt, and the price at which it is now actually sold to the consumers?—It varies at every place: for example, near the salt pans, where it spontaneously forms, the salt is of no more value than water would be; there is only the trouble of collecting it. In other places the expense of transport must be added. The government have superadded to that a monopoly price, which in some places is stated to be 800 per cent. above the natural price: the consequence of the monopoly, and this great difference between the price at which the government collects, and the price at which it sells the article, has been, that it has induced smuggling to a great extent. In some places people can collect salt at their doors, and they naturally do so. In seasons of drought in which the corn crops fail, they collect and carry it to the interior, where they can exchange it for grain. To remedy this, I have recommended an immediate reduction of the high monopoly price, the free use of salt in the curing of fish, and the free exportation of it.

2880. If a trade between Ceylon and Calcutta in salt could be fairly promoted by such an alteration in the present revenue laws in Ceylon as would remove the obstructions that they now impose, would you recommend that the salt should be exported from Ceylon entirely without duty, or that a duty of any kind should be collected previous to its transport?—I have recommended that it may be exported without any duty whatever.

2881. Would that, in your opinion, lead to frauds and evasions in the duties which you would propose to collect in Ceylon?—I do not think it would; I think it would check the inducement to commit these frauds, by affording a resource to the inhabitants of the salt districts in years of scarcity. It would be exportable from places where there is always an officer who has the charge of the leeways. If it were exported free of duty, it would not be admissible into any of the ports.

2882. Suppose that all the salt consumed in Ceylon was liable to a considerable duty, would it not be easy, under the regulations you recommend, to take a cargo a certain distance out to sea, and then smuggle it into the different ports off the coast of Ceylon, and in that way avoid the duty?—It would not be worth while to do so. Less risk and expense would be incurred in collecting and conveying it inland from the leeways.

2883. Would not that expose them to the cost of inland transport; and might not that be avoided by carrying it out to sea?—There is at present a great deal of smuggling carried on in all ways, and probably this would prevail under any modification of the law. It would not be increased by allowing the export of any quantity duty free from certain ports, and in the registered vessels which navigate to Bengal and the eastward. The government of Ceylon, having encouraged the trade, must be convinced that there is no risk of its interfering with their monopoly within the island.

2884. In establishing a trade in salt between Ceylon and Bengal, would it be necessary to have other alterations in the customs between the two territories?—I think the customs between the two territories should undergo a general revision; they

Lieut-Colonel *Wm. Colebrooke.*

22 May 1832.

they have operated not only injuriously in regard to the trade in salt, but in respect to other branches of commerce. I would instance particularly the trade in Ceylon arrack, and in Ceylon tobacco. Moreover the regulations of the Company's ports appear to me to vary in nearly every one of them; the duties are not the same in all these ports. The inhabitants of Ceylon and the continent are connected in a thousand ways, and might carry on a most profitable intercourse, but they are cramped and restricted in a manner that proves very injurious.

2885. Do you know whether similar complaints exist on the part of the traders in the Company's dominions with respect to the duties levied in Ceylon?—I am not aware of those complaints, but it is very possible they do exist; and I certainly consider that in any arrangement to be made they should be reciprocally advantageous.

2886. Would not you recommend the abolition of all export duties?—I have stated in my report that I recommend a gradual abolition of the export duties in Ceylon, imposing moderate duties on the articles imported. The customs' revenue has very largely increased: it now constitutes three times the amount of the land revenue of Ceylon, even in the present depressed state of the trade, and notwithstanding the monopolies of cinnamon, salt, tobacco and other productions. The customs are a branch of revenue that I think most desirable to encourage; the duties are very cheaply collected, and I would rather that they were more generally collected in the form of an import than an export duty.

2887. Is there an extensive demand in the Madras territories for the arrack of Ceylon?—The Ceylon arrack was in great request during the war, and the naval contracts were entirely supplied from that island. Madras imported a large quantity, but some years ago a very heavy duty was imposed on the arrack, which has operated to its exclusion nearly from the Madras market. I dare say it has led to smuggling. When the Madras government imposed the duty it was protested against by the goverment of Ceylon, but without effect. The Ceylon government diminished the export duty with a view to relieve the owners of cocoa-nut plantations, and it imposed a duty on the consumption of arrack in that island as an equivalent for the loss of revenue from the export duty.

2888. Do you think under any circumstances that any part of the Company's territories would be likely to derive a supply of tobacco from Ceylon?—The Ceylon tobacco is in considerable demand with the inhabitants of the southern part of the peninsula, chiefly in Travancore. I think, in 1808, when the territory was brought under British subjection, the rajah of Travancore was guaranteed in a monopoly of the supply of Ceylon tobacco to the people, from the profits of which monopoly a subsidiary force has been maintained. A long correspondence ensued between the government of Ceylon and the government of Madras, with a view to mitigate the severity of the restrictions upon this trade between the northern parts of Ceylon and the southern parts of the peninsula; but as the monopoly was upheld, the government of Ceylon unwisely established a countervailing monopoly, for which a heavy export duty has since been substituted. It has ruined the inhabitants of the northern parts of Ceylon, and has led to the substitution, in some degree, of Malabar tobacco, grown in the Company's territories, for the tobacco grown in Ceylon, and which has been rather encouraged by the Madras government than otherwise.

2889. Do you know to what extent the export of tobacco from Ceylon to the coast of Madras ever took place?—It has always been exported to a large extent, and a very considerable revenue is still derived by the rajah of Travancore, who is privileged in the exclusive sale of it in his country. He purchases the tobacco from the growers through his agents at a low rate. Formerly it was freely exported, and goods were imported in exchange.

2890. On what footing do you think the trade ought to be placed for the benefit of both countries?—I think that the rajah ought to be facilitated in abandoning the monopoly, by releasing him from the subsidy he pays to the Company out of it, and that the trade should be opened in tobacco. Whatever duties may hereafter be levied on tobacco in any of the ports on the continent should be subject to regulations, and placed on a principle of reciprocity, or any other that would be just and fair to the inhabitants of both countries.

2891. You think that the present system of monopoly should be abandoned, and that the trade should be put on a footing in which any subject should have to pay a regular known moderate duty?—Certainly, and that the Ceylon government should abate in the same manner the heavy export duty levied on Ceylon tobacco exported to Travancore; this abatement I have recommended to be made. The end of all this restriction and heavy taxation has been the ruin of the most industrious, and at one time the most thriving people in the island of Ceylon, and perhaps in India, who depend on that trade for subsistence.

I understood before I left Ceylon, that the Company had withdrawn, or were about to withdraw, their subsidiary force from Travancore, on the plea of which this gratuity or subsidy was paid, and therefore that the opportunity is favourable for remitting the subsidy. I submit to the Committee the evidence of an European merchant* who is resident in Ceylon, who was long engaged in the trade of India, and whose information respecting the salt and tobacco monopolies may be relied on.

In referring back to a question about the land rents, I would observe, that one mode of relieving the country from the effects of a system of taxation which has impoverished the people, would be to allow the gradual redemption of the land rents, instead of making any settlement whatever. In Ceylon the system has been carried on for the last 10 or 12 years with very great effect; the people in some provinces have been allowed to redeem the whole of their rents above one-tenth. It is now proved by returns from those districts where the practice has prevailed, that the revenue has increased rather than diminished, notwithstanding the redemption of the assessment. A tenth is now as productive as a fourth or a third formerly was, probably from new lands brought into cultivation.

LAND RENTS, MADRAS.

THE following statements will show the rates of assessment in two villages of the Southern Provinces under the ryotwar settlement.

FIRST VILLAGE.	Ponts.
Cultivator's expenses - -	15
Village servants - - -	6
Seed grain - - - -	12
Charges - - -	33
For the ryot - - -	17
For the Government - -	50
	100

SECOND VILLAGE.	
Cultivator's expenses, (seed grain included) - - - -	25
Village servants - - -	4½
Charges - - -	29½
Ryot - - - - -	20½
Government - - - -	50
	100

These rates are an average of the wet or paddy cultivation, the cultivator getting about one-fifth of the crop. The assessment of one-half of the gross produce is made by the collector on an average of years. If the ryot object to the assessment, the land is placed in aumonny, and cultivated at the expense of government. If the assessment is not paid by the ryot, the land is put up for sale, and transferred to any one who will engage to pay the rate.

The embankments on which the irrigation of the country depends, in some provinces are maintained by the Company, and a civil engineer is placed under the collector in each district.

The ruin of the tanks in the island of Ceylon has been a principal cause of the depopulation of that island, and its dependence on the continent for supplies. Grain was probably in former times exported from Ceylon.

BOMBAY.

From statements taken in two villages of the Concan, the assessment was one-third of the first crop, and the second crop was untaxed, the rate of assessment on the year's produce being about one-fourth of the two crops, as follows:

Government share - - - - - - - - -	25
Ryot's expenses of himself and family - - - -	35
For expenses of cultivation, seed grain, and surplus to the cultivator - - - - - - - - -	40
	100

TRAVANCORE.

The people in Travancore are more lightly taxed than in the Company's territories to the southward, and although the country is poor, the people are better off than under the Company. In Ceylon the inhabitants are far better off than on the Continent. The contrast in their condition is striking to those who have visited Colombo and the neighbouring coasts of Coromandel and Malabar.

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* *See* Evidence of Captain James Thomas Anderson.

Lieut.-Colonel
Wm. Colebrooke.

22 May 1832.

TOBACCO.

The annual consumption of tobacco in Travancore may be stated as follows:

IMPORTED:

From Jaffna in Ceylon, toonds of 331 lbs. each	2,000
From Tinnevelly	2,500
From Coimbatore	1,500
Total toonds	6,000

Or 1,986,000 lbs., or 4,000 candies of 500 lbs. each.

This proportion varies according to circumstances.

The subsidy paid by the rajah of Travancore to the East India Company is eight lacs of rupees, and the revenue he derives from the monopoly of tobacco exceeds 13 lacs.

As the Jaffna tobacco is much preferred by the people of Travancore, it is probable that were the Ceylon government to repeal the export duty, that a smuggling trade would be carried on with great facility in the ports of that country; the native officers of the rajah being generally corrupt. Tobacco is exported from Ceylon to Acheen in Sumatra, as well as to Cochin and the Malabar coast. At Acheen it is exchanged for Arica nuts and gums. At Cochin, for pepper, rice and money. This is probably smuggled.

I take this opportunity of observing, that I have derived much valuable information in Ceylon from the communications of the native inhabitants who are engaged in trade and agriculture. I received the representations of all classes, and which explain their views and interests intelligently, and convey a perfect knowledge of their habits, circumstances and condition.

Lunæ, 25 *die Junii,* 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS, IN THE CHAIR.

Captain *John Shepherd,* called in; and Examined.

Captain
John Shepherd.

25 June 1832.

2892. HOW long have you been in the Company's service?—Upwards of 20 years.

2893. During any part of your service, have you frequently gone to China?—Yes, I have.

2894. And latterly in command of one of the Company's ships?—Yes.

2895. Have you had opportunities of acquiring information respecting the opium market in China?—Yes, I have.

2896. Have you in your possession a book containing Statements, showing the importation and the consumption of that article, for a good many years back, in China?—Yes, I have, from the year 1816 to the year 1831.

2897. Will you be so good as to put those Statements in?—

[*The Witness delivered in the same, which were read as follow:*]

IMPORTATION of INDIAN OPIUM to *China.*

The annexed Table shows the great increase which has taken place in the importation of Indian opium into China, during the last 15 years; and further that the Malwa has increased in a much greater ratio than the Patna and Benares.

SEASONS.	TO MACAO.		TO WHAMPOA.		TOTAL.	UNSOLD AT END OF SEASON.		
	Patna and Benares.	Malwa.	Patna and Benares.	Malwa.		Patna and Benares.	Malwa.	TOTAL.
1816-17	2,200	350	760	350	3,660	- -	- -	4 to 500 ch.
1817-18	1,950	900	890	450	4,190	- -	- -	4 to 500 –
1818-19	1,820	1,800	1,500	750	5,870	- -	- -	1,270 –
1819-20	1,470	900	930	300	3,600	- -	- -	220 –
1820-21	1,513	930	814	50	3,307	All sold by 13th March.		

At this period the Chinese authorities commenced vigorous measures against the smugglers at Whampoa, and even threatened to search foreign vessels for opium, which was the means of driving the trade outside the port to Lintin.

To Lintin.

SEASONS.	Patna and Benares.	Malwa.	TOTAL.	UNSOLD AT END OF SEASON.		
				Patna and Benares.	Malwa.	TOTAL.
1821–22	2,910	2,518	5,428	300	800	1,100
1822–23	1,222	3,950	5,172	975	750	1,725
1823–24	2,910	5,170	8,080	1,275	1,748	3,023
1824–25	2,655	5,400	8,055	390	1,148	1,538
1825–26	4,700	6,043	10,743	1,645	966	2,611
1826–27	3,092	5,773	8,865	1,017	432	1,449
1827–28	6,359	4,752	11,111	2,242	783	3,025
1828–29	4,317	7,092	11,409	595	704	1,299
1829–30	7,671	7,972	15,643	1,126	1,586	2,712
1830–31	7,477	12,631	20,108	1,943	2,117	4,060

STATEMENT of the Annual Consumption and Value of Indian Opium in *China.*

From 1 April to 31 March. Seasons.	PATNA AND BENARES OPIUM.				
	Chests.	Highest Price.	Lowest Price.	Average.	Value.
		$	$	$	$
1816–17 - -	2,610	1,320	1,080	1,200	3,132,000
1817–18 - -	2,530	1,330	1,200	1,265	3,200,450
1818–19 - -	3,050	1,200	800	1,000	3,050,000
1819–20 - -	2,970	1,320	1,150	1,235	3,667,950
1820–21 - -	3,050	2,500	1,300	1,900	5,795,000
1821–22 - -	2,910	2,500	1,650	2,075	6,038,250
1822–23 - -	1,822	2,550	2,080	1,552	2,828,930
1823–24 - -	2,910	2,500	1,100	1,600	4,656,000
1824–25 - -	2,655	1,450	900	1,175	3,119,625
1825–26 - -	3,442	1,150	800	913	3,141,755
1826–27 - -	3,661	1,250	800	1,002	3,668,565
1827–28 - -	5,134	1,220	815	998	5,125,155
1828–29 - -	5,965	1,100	880	940	5,604,235
1829–30 - -	7,143	1,000	805	860	6,149,577
1830–31 - -	6,660	1,050	790	870	5,790,204

From 1 April to 31 March. Seasons.	MALWA OPIUM.					TOTAL.	
	Chests.	Highest Price.	Lowest Price.	Average.	Value.	Chests.	Value.
		$	$	$	$		$
1816–17 - -	600	950	800	875	5,25,000	3,210	3,657,000
1817–18 - -	1,150	800	600	612	7,03,800	3,680	3,904,250
1818–19 - -	1,530	850	600	725	1,109,250	4,580	4,159,250
1819–20 - -	1,630	1,400	950	1,175	1,915,250	4,600	5,583,200
1820–21 - -	1,720	1,800	1,230	1,515	2,605,800	4,770	8,400,800
1821–22 - -	1,718	1,600	1,050	1,325	2,276,350	4,628	8,314,600
1822–23 - -	4,000	1,500	1,080	1,290	5,160,000	5,822	7,988,930
1823–24 - -	4,172	1,050	800	925	3,859,100	7,082	8,515,100
1824–25 - -	6,000	950	550	750	4,500,000	8,655	7,619,625
1825–26 - -	6,179	850	560	723	4,464,450	9,621	7,608,205
1826–27 - -	6,308	1,060	860	942	5,941,520	9,969	9,610,085
1827–28 - -	4,401	1,420	950	1,204	5,299,920	9,535	10,425,075
1828–29 - -	7,771	1,250	750	968	6,928,880	13,132	12,533,115
1829–30 - -	6,857	1,030	740	862	5,907,580	14,000	12,057,157
1830–31 - -	12,100	760	520	588	7,114,059	18,760	12,904,263

This Table shows the great increase which has taken place in the consumption of India opium in China during the last 15 years, the reduction of price consequent upon that increase, the greater ratio in which the Malwa has increased than the Patna and Benares, and the great fluctuation in value which takes place in the China market, showing in some seasons Malwa bearing an equal and even higher price than Patna and Benares, and in others selling from $ 500 to $ 1,000 per chest under that of Patna and Benares.

2898. In

Captain
John Shepherd.

25 June 1832.

2898. In the year 1816 what was the consumption in China of Patna and Benares opium?—Patna and Benares opium 2,610 chests.

2899. Malwa?—600 chests.

2900. In 1830–31 what was the consumption of Patna and Benares?—6,660 chests.

2901. What was the consumption of Malwa in that year?—12,100 chests.

2902. In what way do you know that those returns are authentic?—I got them from Mr. Fox, a gentleman who has been an agent in Canton, and who lately came to England. They were compiled by a person who was for many years engaged in the opium trade in China, and who kept yearly journals of the importations.

2903. Had he opportunities of obtaining that information?—Yes, he had opportunities, from being resident at Canton.

2904. To your knowledge, is the trade conducted in such a way that it would be possible for anybody to know accurately the number of chests imported?—So far as this, that a person resident in Canton has opportunities of learning the number of chests that are imported every year, and also the number that are cleared from each ship, except perhaps in the American ships, which are principally confined to the importing of Turkey opium. British merchants do not make a secret of the quantity that they import, or of the quantity they sell; the Americans do.

2905. Will you explain in what way the quantity of opium consumed in China is ascertained?—Principally from the different ships that lie at anchor at Lintin. The commanding officers of those vessels receive orders from the agents at Canton for every chest of opium that is sold, consequently they have the power of keeping an account of the quantity from time to time as the ships are cleared; and I have no doubt but that the quantity of opium consumed in China is as correctly known as the quantity of cotton that is imported, excepting that small portion which comes in American ships, and that is chiefly Turkey opium. Of course the extent of the exportations from the different ports in India is known exactly; and as mostly all the opium finds its way to China, excepting a small quantity which is sent to Batavia and the other Eastern islands, this of itself would enable one to estimate pretty accurately the consumption in China.

2906. What is known of the quantity of the Turkish opium imported into China?—It is not so correctly ascertained; sometimes the Americans have stated the amount of their consignments, but we are always in considerable doubt as to the extent of them.

2907. Do you know anything of its price, as compared with Malwa and Patna opium?—It is generally below the price of either; occasionally, if there is very little in the market, it is equal to the Malwa opium. I have known it from 100 to 200 dollars less, and I have known it equal in price.

2908. The opium is taken out of the ships, and paid for at the time in hard dollars, is it not?—It is generally paid for in Canton before the order is given; the smuggler comes down to the ship with the order and receives the opium; the agent receives the cash previous to giving the order. Of late years some of the agents have given credit to the merchants, the most respectable of them; but it is a practice generally avoided by the British merchants there. I have known instances of it, and I have known them faithfully paid; but it is at considerable risk, as you have no hold on them. Opium is sometimes bartered for raw silk and nankeens.

2909. Is there not a certain portion of the sum paid given to the people who smuggle it?—I believe they have a premium out of it; I do not know the amount. The commanding officer of the ship gets a small sum for each chest he delivers.

2910. It appears by the Statement you have delivered in, that the consumption of Indian opium in China has increased greatly since 1816; are you of opinion that this increased consumption will continue and be progressive?—I am of opinion that it will continue to increase, particularly if the price at which it is sold decreases. The practice of smoking opium is a very prevalent vice in China, and when once acquired is seldom abandoned. Many of the higher classes indulge in it, amongst the rest some of the merchants whom I am acquainted with; and I have no doubt that the lower orders of the people would follow their example if the reduced price should be such as to enable them to purchase it.

2911. Is there, in your opinion, any risk that if the smuggling trade in opium should be carried to a much greater extent, the Chinese government may adopt more vigorous measures to put a stop to it?—It is impossible to form an opinion as to what effect a very great increase of the smuggling trade may have in China, we

Captain *John Shepherd.*

25 June 1832.

we are so completely in the dark as to the real motives by which the Chinese government is actuated.

2912. Have they not lately exerted themselves to put it down?—Not more than usual. Occasionally there are fresh orders issued, but they dwindle away again into the old system. With regard to the effect of a very increased opium trade, I am of opinion that if the smuggling trade is carried to a very great extent in China, it may ultimately affect our fair or legal trade in other articles; and that the Chinese, if they value their revenue arising from foreign trade, which some people are of opinion they do, may be driven to extreme measures in order to put it down. I consider the present opium trade in China a proof that the Chinese government do not put much value on the revenue proceeding from foreigners, or they would legalize the importation of opium under a high duty, seeing that they fail in checking its consumption under the existing system.

2913. Is it in their power to put it down?—They have no sufficient marine force by which they can put it down; but then they might say to the English, if you insist on bringing your opium here, and poisoning our people, we will give you no tea.

2914. How far is opium carried to the northward by sea?—I am not aware to what extent it is carried seaward by the Chinese; some few British and other vessels have carried it to the northward and eastward, but not, I believe, in large quantities, or with general success in disposing of it. It finds its way into the interior by canals and river navigation, and in piecemeal; it is generally put into a bag; the chest is broken up, and we see nothing more of it.

2915. Have you any means of knowing how far to the northward the consumption of it extends?—I have not.

2916. Is none of it grown in China?—Not that I am aware of.

2917. As compared with Patna opium, does the price of Malwa bear about the same proportion that it used to do, or do they change their proportions in consequence of their difference of quality?—They fluctuate materially: at one time, the Committee will observe by this Table, the difference of price between the Patna and Benares and the Malwa was equal to 1,000 dollars, or more; that is, Patna bore 1,000 dollars higher price than Malwa; in two or three other seasons the Malwa bore a higher price than the Patna.

2918. Is it a stronger or purer opium?—Yes: it is considered what the Chinese call a higher touch, but not so mellow or so pleasant in flavour.

2919. Will you be so good as to state the purity or the strength of the different kinds of opium, as ascertained by the Chinese?—The Patna and Benares they call 46. to 50. touch, averaging 48; Malwa, 70. to 75. touch, averaging 72 ½; Turkey, 53. to 57. touch, averaging 55.

2920. Those figures or numbers which you have used intimate the relative degrees of strength?—Yes; or what the Chinese call the smokeable extract which each quality contains.

2921. What effect is the smoking of opium found to have upon the persons who practise it?—It has the most demoralizing effects: to a certain extent it destroys their reason and faculties, and shortens life. A confirmed opium smoker is never fit to conduct business, and generally unfit for the social intercourse of his friends or family. You may tell him by his inflamed eyes and haggard countenance.

2922. Have you ever traded in opium on your own account?—By the Company's regulations their commanders are prohibited from taking any opium in their own ships; at the same time they are not prevented from purchasing it at their sales in India, and exporting it in private ships, which I have done frequently.

2923. Has not the Malwa opium of late years risen in the estimation of the Chinese?—The Malwa opium has risen considerably in the estimation of the Chinese of late years, and has been improving in quality, whilst the Patna and Benares have been falling off. By the Statement that I have given in the Patna and Benares bore, in former years, a much higher price in proportion to the Malwa; but in the years 1827–28–29–30, the Chinese complained that the Patna and Benares had become much deteriorated in quality, and Malwa was at that time as high, indeed higher, in price than the Patna. The Patna, it seems, is not likely ever to recover its former ascendancy.

2924. For what reason do you think?—The Chinese have become accustomed to the Malwa, and begin to approve of it more than formerly.

2925. How do you account for the price of opium fluctuating so much in the China market?—There are several causes which influence the price of opium in

Captain *John Shepherd.*

25 June 1832.

China; in the first place, it is a contraband trade, and it is at all times liable to obstructions by any increased vigilance on the part of the mandarines, the revenue officers. I have known the price suddenly reduced 300 dollars per chest by the circumstance of some smugglers being taken, and fresh orders being issued by the hoppo against that class of people. The fall of 300 dollars per chest happened in one day; I was in China at the time. Another reason is, that during one-half of the year, whilst the north-east monsoon prevails, the China sea is in a manner shut up; all arrivals of foreign vessels generally taking place from June to November, during the prevalence of the south-west monsoon. This circumstance places it in the power of capitalists residing all the year at Canton to use great influence on the opium market. Ships that arrive from the different ports in India with opium, have many consignments, some large and many small. The consignees have generally instructions to effect prompt sales, and remit the proceeds by the ships of the season. The consequence is, that for several months a large proportion is thrown into the market, which often finds its way into the hands of capitalists, who hold it till the petty holders sell off, and then they raise and command the market till the commencement of the following season. Of course, as the consumption and importation increases, this monopoly will become more impracticable; even now it does not exist nearly to the extent it did 10 years ago.

2926. Are you aware of the relative quantities of Malwa opium imported into China through Bombay, and through the Portuguese settlements of Demaun?—It is stated in this Table that the importation in 1830, up to the 11th of December, of Company's Malwa opium, was 3,566 chests; of Demaun opium, or what is imported through Demaun, 8,908 chests; of Patna 5,259 chests, and of Benares 1,526 chests.

2927. Do you know whether any vessels, either British, American or Spanish, have carried opium to the northern ports of China?—One season when I was there two vessels went; the Merope was one; and the first voyage I understood was successful, but the second was a complete failure; and I am not aware that it has been attempted again.

Sir *Charles Forbes*, a Member of the Committee, Examined.

Sir *Charles Forbes.*

2928. CAN you give the Committee any information respecting the regulations under which the trade in Malwa opium is conducted at Bombay?—I have in my hand a Proclamation by the Bombay government, dated the 12th of September 1831, containing the rules and regulations under which passes are now granted for the transit and exportation of Malwa opium by the direct route through Bombay, which, with the permission of the Committee, I will put in.

[*The Witness delivered in the same, which was read as follows:*]

" Territorial Department, Revenue—Opium.

" PROCLAMATION:

" 1st. Notice is hereby given, that pursuant to instructions from the Right hon. the Governor General, passes for the free transit of Malwa opium by the direct route to Bombay for exportation by sea will be granted on application to the warehouse-keeper at Bombay, or to the resident and opium agent in Malwa, on payment of Bombay rupees 175 per chest of 140 lbs. weight.

" 2d. For the convenience of importers, passes will be granted for maunds instead of chests, should it be desired; but in no case will a pass be given for less than 50 maunds.

" 3d. Passes obtained at Bombay will not be given open to the persons taking them out, but enclosed in a sealed letter of advice to the opium agent in Malwa, who will countersign each pass before the opium is issued.

" 4th. No duties will be exacted on account of the Honourable Company's government on opium protected by passes; it will however be liable, should occasion require, to examination at the different nakas and chowkees when *in transitu*, and also on its arrival at Bombay, with the view of ascertaining that the quantity corresponds with that specified in the pass; but there will be no detention or obstruction by the officers of government beyond what may be necessary for the diligent prevention of any opium being conveyed into the territories subordinate to this presidency.

" 5th. The owners of the opium will have to make their own arrangements for its transport. The despatches will be accompanied by one or more chuprassies or peons, as the resident and opium agent in Malwa shall consider advisable; but the providing of escorts for the protection of the drug will rest with the owners, and government will not be answerable for any casualties that may befal the same.

"6th. It is left to the option of persons taking out passes, to pay at the rate of Bombay rupees 17 per chest, in commutation of all customs and duties that may be due to the native states between Indore and Tankaria Bunder, through whose territories the opium is conveyed, or to pay those duties themselves.

"7th. Persons residing at Ahmedabad, Baroda, Surat, or other places, desirous of exporting Malwa opium under a pass, will be furnished with the same on application to the British authorities resident at such places.

"8th. The Right honourable the Governor in Council guarantees that the price to be paid for the passes, and in commutation of the duties to native states, shall continue as now fixed to the 1st of June 1832; but the guarantee here given will not debar the government from continuing to grant passes after the expiration of this period, should it think fit to do so, without a further proclamation.

"9th. For the convenience of individuals, deposits of Company's paper will be received on account of sums payable for the passes and duties specified in articles 1st and 6th, interest being payable to government on the same until redeemed, at the rate of five per cent. per annum; and the deposit should be redeemed on or before the arrival of the drug at Bombay, from which period the charge on account of interest will be doubled.

"10th. The holders of passes are to take the opium to Indore, Rutlam, or any other place in Malwa that may suit the wishes and convenience of both parties, to be weighed by persons who will be appointed by the opium agent in Malwa to perform that duty.

"11th. Fifteen days notice must be given to the opium agent in Malwa, or his assistant, by all persons about to make exportations under licences, previously to the production of the opium at the place of weighment, in order that he may be better prepared to receive, weigh and dispatch it.

"12th. Only one despatch will be allowed under a pass or licence, which despatch may, or may not, at the option of the holder of the pass, be to the full quantity mentioned in it; but if a smaller quantity be exported, no drawback or refund from the sum paid for the pass will be allowed on account of such deficiency.

"13th. In weighing the opium, an allowance of (3) three pounds will be made for each chest of 140 pounds, on account of leafage and dustage.

"14th. With the exception contained in Article 8th, the Right honourable the Governor in Council reserves to himself the right to adopt, from time to time, such measures as he may conceive to be necessary to prevent the illicit trade in opium, and to secure the objects of government in sanctioning the present arrangement.

"Published by order of the Right honourable the Governor in Council,

"Bombay Castle, "*C. Norris*,
"12th September 1831. "Chief Secretary to Government."

I have also in my hand a letter from Mottichund Amichund, a Hindoo merchant at Bombay, dated the 27th of January 1832, of which the following is an extract:

"The pass system of opium has been considerably improved this season; the number of chests for which passes have been taken out, up to the 23d instant, amounts to 8,714, yielding a revenue of rupees 15,24,950 to the Company; whereas it did not amount to half of it last year, until the close of the season, 1st June 1831. Some modification in the terms of proclamation, differing from that of the preceding year, as reducing the number of chests in each pass, and allowing refund of duty for exporting less quantity than what is specified in the pass, has encouraged the purchasers to be more extensive in their speculations of opium."

I have a further letter from a Pursee merchant, Hormajee Bhiccajee, dated Bombay, 24 February 1832, in which he says, "The price of Malwa opium here is 1,230 rupees, and it is supposed that 10,000 chests will come to Bombay, and 1,000 to Demaun." I have likewise a letter from Mr. Lewis Grant, of the house of Forbes and Co., at Bombay, dated 25 February 1832, wherein he states that "The prospect for speculators in Malwa opium is not favourable this season, there being an unusually heavy stock of last year's crop remaining in China, and very difficult

Sir *Charles Forbes.*

25 June 1832.

difficult of sale at 660 to 670 Spanish dollars per chest, while the ensuing crop is expected to be little short of 15,000 chests, and will stand the contracting parties about 1,200 rupees per chest by the time it is brought down to Bombay and the duty paid."

From the information I have thus laid before the Committee, it appears that the pass system for Malwa opium now in operation at Bombay fully answers the object intended, inasmuch as the quantity going through Demaun the present season, compared with that carried through Bombay, is only as one to ten; whereas two years ago the proportions were two-thirds through Demaun and one-third through Bombay. It seems probable that by the end of the season, or the setting in of the south-west monsoons in the beginning of this month, the Company will have drawn a revenue of upwards of 20 lacs of rupees from this source.

Jovis, 28° die Junii, 1832.

THE RIGHT HON. THOMAS FRANKLAND LEWIS, IN THE CHAIR.

Holt Mackenzie, Esq., called in; and Examined.

Holt Mackenzie, Esq.

28 June 1832.

2929. CAN you furnish the Committee with any information as to the rent paid by the farmers, and the profits accruing to the wards, on any estates in Bengal which have been managed by the Court of Wards on account of minors or other disqualified zemindars?—I submit the accompanying Statement, relative to various estates under the charge of the Court of Wards, which shows the amount of the government demand, the rent paid by the farmers to whom the zemindar's interest was let, and the profit accruing to the estate while under the charge of the court. This Statement, in so far as concerns the three first columns of figures, was prepared in Bengal from a detailed list of individual estates which I obtained from the Board of Revenue; and the facts mentioned under the column of "Remarks" are taken from a Statement prepared from lists of the Record Committee at that Presidency.

STATEMENT showing the Aggregate Government demand on various Estates within the under-mentioned Districts of Bengal, farmed by the Court of Wards, on account of Minor and other disqualified Zemindars, the Rent paid by the Farmer, and the Profit accruing to the Ward.

DISTRICTS.	Government Revenue.	Farmer's Rent.	Zemindar's Profit.	REMARKS.	
	Sicca Rupees.	*Lacs.*	*Lacs.*	This district comprises	*Rs.*
Beerbhoom' - -	14,508	23,871	9,363	458 estates, paying about	6,92,000
Bhaugulpore - -	9,958	14,820	4,862	519 - - -	6,50,000
Burdwan - - -	27,360	34,652	7,297	2,559 - - -	28,46,000
Dacca - - -	2,248	3,225	977	8,322 - - -	4,08,000
Dinagepore - -	66,562	1,10,041	43,479	688 - - -	17,56,000
Jessore - - -	1,10,224	2,25,037	1,14,813	3,958 - - -	11,82,000
Jungle Mohals - -	3,654	19,677	16,023	86 - - -	4,38,000
Midnapore - -	5,045	12,906	7,861	1,701 - - -	15,16,000
Moorshedabad - -	1,01,882	1,89,631	87,749	2,605 - - -	11,95,000
Mymensing - -	1,15,941	3,16,732	2,00,791	5,317 - - -	7,56,000
Nuddeah - - -	23,823	43,204	19,381	757 - - -	10,29,000
24 Pergunnahs - -	6,625	8,601	1,976	686 - - -	9,09,000
Rajeshge - - -	40,474	84,263	43,789	2,378 - - -	14,64,000
Rungpore - -	25,656	57,587	31,931	318 - - -	11,25,000
Tippera - - -	20,464	31,828	10,664	1,950 - - -	8,10,100
	5,74,424	11,75,375	6,00,951		

2930. In

Holt Mackenzie, Esq.

28 June 1832.

2930. In that return, what appears to be the greatest amount received on account of the zemindars, as compared with the amount received by the government?—The largest proportionate profit appears in the district of the Jungle Mohals, in which, upon a government revenue of 3,654 rupees, there is a profit of 16,023.

2931. Do you know to what circumstances it has been owing that the income accruing to the zemindar so greatly exceeds that due to the government, in that particular instance; is it from improvements in the land?—In the district of Jungle Mohals many of the estates are held by native chiefs in a comparatively wild country; the government demand is a light tribute or quit-rent, rather than an assessed revenue; and at the time of the permanent settlement the country was extensively waste.

2932. Is it to improved cultivation since 1793 that this increase is owing?—I imagine principally to improved cultivation. In former times that part of the country was frequently disturbed.

2933. Can you form any conjecture as to the source from which the capital employed in the improvement of that district has been employed; has it been capital saved from the surplus of the preceding year, or derived from rents paid to the zemindars?—I believe it is chiefly to be ascribed to the labour of the cultivators, and without any assistance from the zemindars.

2934. You have pointed out to the Committee an instance in which the profit is the largest in proportion, and as compared with the rent received by the government; have the goodness now to point out the instances in which the profit of the zemindar is smallest, as compared with the government revenue?—It appears to be in the 24 Pergunnahs, the government revenues of the state comprised in the Statement being 6,625 rupees, and the profits of the zemindar 1,976.

2935. To what circumstance is it owing that the profit of the zemindar in that district has been so much smaller than the one you have first alluded to?—I should imagine it arises from two causes; the one is that the settlement of the 24 Pergunnahs was made on a detailed measurement, and the real value of the estates was more accurately ascertained than elsewhere; the other is that the ryots who occupied land at the period of the settlement, and who were recorded as the resident cultivators, have been generally maintained in the possession of their tenures, subject to the amount which was specified in the rent-roll formed by the collector, the zemindars not being allowed to raise their rents in proportion to the increasing value of the land; and as an illustration of this I may mention, that when land was purchased by the government for the road between Calcutta and Barrackpoor, the ordinary proportion of the purchase-money which went to the ryot was three-fourths, and one-fourth to the zemindar.

2936. It appears by the account, that in the district of Mymensing the government revenue was 1,15,941 rupees, and the profit is 2,00,791; can you state to what circumstance that great increase in the rent is owing?—I believe in a great measure to the improvement of the country.

2937. Do not some of the cases stated in that paper prove great improvement in the condition of the people?—I do not think any inference can be drawn that the condition of the people has improved, but that cultivation has much extended.

2938. The Committee are anxious to put some questions to you respecting the salt monopoly of the East India Company, on which they are desirous of obtaining further information. The Committee have by several of the witnesses been informed that what they call a sub-monopoly exists to a very considerable extent, and the Committee have also observed, in various publications on this subject, the same sub-monopoly alluded to; will you have the goodness to state to the Committee what your experience has enabled you to know on the subject either as to the existence of such a monopoly on any particular occasion, or with reference to its permanent existence?—My impression is, that there does not exist any sub-monopoly, properly so called.

2939. Do you think that the price at which the persons who are purchasers of salt from the government actually rated it to the consumers is very much higher than it would be under a more open system of trade; are their profits considerably greater, do you think, than the ordinary profit of persons engaged in open trades in Bengal?—I believe not ordinarily. All trade in India is in some sense a monopoly; native merchants do not readily change from one to another; but it does not appear to me that, in so far as concerns the dealings of the individual merchants, there is anything to distinguish the salt trade essentially from the grain trade. I believe merchants who purchase at the government sales are so numerous, and so

Holt Mackenzie, Esq.

28 June 1832.

little bound together, that there cannot properly be said to be a monopoly in regard to that more than a monopoly in regard to grain.

2940. Does there exist a competition among them?—That there is a very strong competition at our sales we know; the prices paid, rising uniformly with every limitation of supply, appears sufficiently to prove this. As to the arrangements of the purchasers with the retail dealers we know less; but everything I do know leads me to suppose that there is nothing that properly can be called monopoly, although the trade is, as most other trades in India are, very much in the hands of a particular class of men.

2941. About what numbers are there, merely on a rough estimate, of these purchasers of salt at the sales?—I cannot immediately say, but they are numerous. On the occasions of the sales a large room is crowded with people, and the names on the books are numerous.

2942. Do you happen to know whether new people frequently engage in the trade?—I believe not; but that, I think, is very much the case with all the trades in India. Indeed, in all countries the established traders have an advantage, but still more in India, where everything goes so much by custom.

2943. Is there anything connected with caste that influences this trade?—Not that I am aware of. Persons of various castes embark in it, and I believe that any caste may do so; but men of the highest respectability rather shun trading in the necessaries of life. It may be right that I should mention that there was at one time an attempt made by a wealthy native, of the name of Ram Rattun Mullik, to establish a monopoly by purchasing a large proportion of the salt that was sold; this was, I think, in the year 1822. But the consequence was, that the competition of the other merchants against him run up the government price so far beyond the ordinary rate, that he was not able to sell without a loss, and was compelled, with other merchants who had purchased, to apply to government for relief.

2944. Was the government able to afford him any relief?—The government determined to allow him to relinquish his purchase, paying a penalty of one rupee for every maund of salt that he had purchased. On that occasion I had communication with a multitude of salt merchants, both the purchasers at government sales, and those who had bought from them. The latter took a very lively interest in the decision which the government might pass on the subject, showing the loss they would sustain if, by receiving a remission, the purchasers at the government sales should be enabled to undersell them; and on the whole, the impression on my mind, from what I saw on that occasion, was decidedly against the notion that there was anything like combination among them that in any degree approached to a sub-monopoly.

2945. Is it observed the persons who are the customary buyers of salt of the government that they grow rich faster than other traders, or less so?—For many years past my belief is that they have by no means been accumulating money, but rather the reverse; and I know they trade to a large extent on borrowed capital. There are indeed one or two families who are known to have made large fortunes in former times in the salt trade; but the general belief is, that they owe a great deal of it to being engaged in smuggling, which at one time was extensively carried on by the purchasers, under cover of the passes they obtained for salt they bought of the government, and in collusion with the government officers.

2946. Do you believe that has been put a stop to?—I believe almost entirely.

2947. Is there anything connected with the government regulations which prevents persons of small or moderate capital from entering into the salt trade; is the quantity put up from time to time such as of itself to put a difficulty in the way of persons of small capital entering into the salt trade?—I should think not; the trade being considered a wholesale trade, and the quantity sold in a lot being now 500 maunds. The salt has generally to be conveyed in boats to a considerable distance, and I conceive that no one can profitably undertake to have the necessary establishment, and to give the necessary superintendence for the conveyance and disposal of so small a quantity as 500 maunds between the government warehouses and the retailers. If indeed government were to open its warehouses immediately at Calcutta, it might establish a retail trade at the presidency and in the immediate vicinity; but I have no conception the provinces could be supplied by merchants dealing in less quantities than is now disposed of.

2948. Where would be the objection to selling in smaller quantities, and at more frequent times, if any good was likely to arise from it?—I see no objection, except on the score of convenience.

2949. It

Holt Mackenzie, Esq.

28 June 1832.

2949. It has been suggested to the Committee that one of the modes by which the sub-monopoly, which is so frequently alluded to, has been maintained, is, that the regulation under which the Company's sales of salt take place enable the purchasers at the last auction to put up as small a quantity as it may suit their interest to offer for sale in the intermediate time, and as they should desire; the statement is, that the government regulate the quantity of salt which they put up for sale by the quantity remaining on hand in the possession of the merchants at the last sale. If that is so, is it not evident that the merchants, by withholding a part of the last sales, might discourage the government from offering a sufficient quantity to supply the market, and might they not so starve the market as to insure to themselves a higher rate of price than would be necessary to repay the government tax and the original cost of the salt. Are the government regulations such as to enable them to carry that operation into effect?—I think not in any essential degree. The quantity of salt uncleared is indeed always one of the items which is considered by the Board in determining the quantity to be brought to sale in each year; but at the same time they always refer very particularly to the retail price in the different markets throughout the country, of which they get reports from the local officers; and they are by no means guided by the single circumstance that salt has been accumulating; on the contrary, if the retail price in the interior were so high as to prove the existence of a sub-monopoly, the government would certainly increase the quantity to be sold. In attending so much as they do to the accumulation of uncleared salt, they act upon the belief that there is in fact no sub-monopoly, and the persuasion that when the merchants retain salt in our warehouses for which they have paid, it is because they cannot find a market at prices yielding a fair profit upon the rates which they have paid at the public sales.

2950. It has been said or written, that 18 months is frequently allowed to merchants for clearing out of the warehouses the salt they have purchased, and that they are not required to pay the purchase-money in a less time than that; if that statement has been made, is it a correct one?—Certainly not.

2951. State what the fact is?—The Committee can best ascertain the fact by a reference to the advertisements which are printed in the Government Gazette. To the best of my recollection, three months is the longest period allowed to the salt merchants to complete their payments; and I imagine the statement in question must refer to the time for which they were allowed to keep their salt in the government warehouses without a charge for warehouse rent, and even that has now been fixed, I believe, at three months, after which such a warehouse rent is required (the precise rate I cannot immediately carry in mind) as may induce the merchants to carry their salt away, if not otherwise disposed to do so. The statement regarding the 18 months must, I imagine, refer to some order about the absolute clearance of the salt, and not to the payment of the purchase-money. At particular times, indeed, of financial pressure, some allowance may have been made beyond the ordinary term; but that must have been of rare occurrence, and the indulgence was certainly never carried to anything like the extent of 18 months.

2952. The salt which is on hand, and which the government take into their consideration in their sales, is only that which has not been paid for; it is not that which has remained for the longer time in the warehouses, is it?—Yes; it is the whole.

2953. Have you had any opportunity of knowing what is the usual time, in practice, which they require to take the salt out of the warehouses; do they usually take it out in three months, or what?—I cannot speak to that point; the time I believe to be very various.

2954. Is the high price of salt in the Lower Provinces of Bengal much matter of complaint amongst the inhabitants; is it a grievance severely felt?—I was not perhaps the person most likely to hear complaints, although I have frequently made inquiry. My belief is that it is not ordinarily a subject of complaint; but when Ram Rattun Mullik, the person I have already mentioned, attempted to establish a sub-monopoly, and the price rose consequently in the market, I recollect well that every native I spoke to, including my own servants, were loud in their complaints. I have not heard complaints at other times. It was then the sudden rise in price of which they complained, and they certainly complained lustily on that occasion, and expressed satisfaction at the penalty imposed on Ram Rattun. At other times, though I have often spoken freely about the supply of the market with salt, I have not met with any similar complaints; and I see no sufficient reason to think

Holt Mackenzie, Esq.

28 June 1832.

think that the people would not have complained if they had felt a grievance. Of course they would be well pleased to get salt and all things else cheaper.

2955. Does a fair competition exist in the province of Benares in the salt trade; and are the two salts, the one from the westwards and the other from Bengal, permitted to enter the market in open competition with each other, or is there a point at which the one is prohibited and the salt of the monopoly favoured?—The western salt is absolutely excluded from Behar and Bengal. In Benares and the Western Provinces it is subject merely to a transit duty, and has usually been much cheaper than the monopoly salt.

2956. Are the circumstances of the country such as to enable the Company to enforce that prohibition; can the smuggling be stopped?—There is now an establishment for the purpose on the frontier of Behar, within 16 miles of which western salt is not allowed to be lodged in any large quantity, and heavy penalties are prescribed; so that I believe smuggling does not now prevail to any great extent, although it is impossible to say that it does not at all prevail. The price of salt in the Behar districts, compared with that of the adjoining districts of Benares and Gorukpore, appears to show that the prohibition has been successfully enforced, and that Behar derives its main supply from our Calcutta sales, and not from Benares.

2957. Upon the admission of salt into the Company's dominions, is the highest rate of duty taken which it is possible to collect and to enforce; or if a higher rate was attempted, would it occasion smuggling?—It is difficult to answer that question with confidence. The object of government in regulating the duty upon western salt has been two-fold: first, to avoid any sudden and large increase of price; and secondly, not to make such an increase as would encourage smuggling. And the duty has been considerably raised by a late regulation, of which, however, the effect is not known to me. Upon the salt of Lahore, and that from the lakes of Rajpootana, a duty of one rupee and a half per maund is charged, the other descriptions of salt paying one rupee on import into or transit through any part of the Ceded or Conquered Provinces. When brought to the frontier of Benares for import into that province, an additional rupee per maund is charged, which makes a total duty on the better kinds of salt of two rupees and a half, and on the inferior salts two rupees the maund.

2958. At some point does a prohibition arise?—Yes; salt from the west is not permitted to pass the boundary of Benares or Gorukpore into Behar.

2959. If there were no regulations whatever respecting salt in any part of the Indian territories; if the trading in it was as free as it is possible to imagine it to be, and that there was neither import duty nor export duty, nor regulations of any kind; from what source do you believe the Lower Provinces of Bengal would derive their supply of salt; would it be from Madras, Ceylon, from Sunderbuns, or from England?—I should think a large quantity would still be manufactured in Bengal. The Hidjalee and the Tumlook salt would probably stand the competition of the imported salt in the general market, at least to a considerable extent; and elsewhere there would be a manufacture for local supply.

2960. Would it be so cheaply made in the district of Hidjalee as to enable it to undersell the coast salt from Madras, or that which might be brought from the coast of Ceylon?—I should think so; but the question turns chiefly on the calculation of freight, which I am not immediately prepared to make. My impression is that there would be considerable manufacture of salt in all the government agencies excepting the Twenty-four Pergunnahs and Jessore. I think the Chittagong coast would have a manufacture for the supply of the eastern part of Bengal.

2961. Is the salt manufactured at Chittagong consumed in the neighbourhood, or brought to Calcutta?—It is chiefly, I believe, consumed in the country to the east of the Magna River.

2962. Is there much of local consumption around the different agencies; for instance, is the salt that is manufactured at so considerable a cost at Bullooah, a cost that appears to be double the price that it costs at Hidjalee, is that consumed in the neighbourhood of Bullooah?—I suppose it is chiefly intended for the supply of the populous country immediately to the north of Bullooah, Tipperah and Sylhet, and other tracts to the east of the Magna. The different agencies present, of course, different facilities for the supply of particular markets.

2963. Where is Tumlook situated?—It is on the west of the Hooghly, to the north of Hidjalee.

Holt Mackenzie, Esq.

28 June 1832.

2964. The Twenty-four Pergunnahs, is that more to the east?—The agency of the Twenty-four Pergunnahs lies to the east of the Hooghly, some of the works being in the Sunderbuns.

2965. When you state that the manufactory of salt would be continued in the district of Hidjalee and Tumlook if the trade was perfectly free, do you bear in mind the low charge at which salt can be obtained on the coast of Coromandel?—Yes, I calculated upon that.

2966. Does not the government in Bengal allow 72 rupees per garee?—Seventy-two rupees for 100 maunds, of which 120, I think, is equal to a garee.

2967. Do you know what proportion of that is to cover the freight?—About 40 rupees.

2968. Of those 72 rupees, do you believe that any part is a duty retained by the Madras government?—Yes, the Madras government, which now sells the salt to the exporting merchant for 30 rupees the garee, has a profit, the precise amount of which I do not recollect at this moment.

2969. If that trade was entirely opened, do you think that the freight of salt would be very much reduced; could it not be brought to Madras at a very much less cost than 72 rupees the 100 maunds?—I think it probable that a considerable quantity might be brought at a lower rate than 72 rupees, but I am not sufficiently acquainted with the coast trade to speak with precision to the point; much depends on the demand on the coast for grain. If, as I apprehend, the Madras territories are likely ordinarily to furnish the grain required for their consumption as cheap or cheaper than it could be supplied from Bengal, even 72 rupees would probably be insufficient to insure a large importation of salt. With a return cargo of grain, or for vessels otherwise passing up the bay with spare tonnage, the price would be ample.

2970. If the ports of Bengal were opened for the importation of salt upon a fixed duty, and the utmost facility were given for merchants to embark in that trade; if it should be found necessary, in order to encourage that, or to give free play to that trade, to prohibit the manufacturing of salt in the Lower Provinces of Bengal, could, in your opinion, such a prohibition be enforced: is there anything in the nature of the country that would make it difficult?—Much must depend on the amount of duty. If the duty were equal to that now collected, I should apprehend it would be impossible to prevent a considerable manufacture.

2971. Suppose that an import duty of two rupees and a half per maund was imposed, would that duty make it impossible to keep down the manufactory of salt on the sea coast?—I should apprehend there would be a large manufacture, in spite of the government; at least, unless an extensive establishment were maintained.

2972. Is not the manufactory carried on invariably by boiling salt and the use of fire, and in that instance would not the manufactory be easily detected?—Yes; the salt of the Bengal presidency is all made by boiling brine, excepting in the southern part of Cuttack, where there is a manufacture by solar evaporation.

2973. Is it not such an evident manufactory, that it might be discovered and put down?—With establishment enough it might probably be put down, but not, I think, without a very large establishment. The tract of country is very extensive, and in many places inaccessible. Pots are easily made, and fires easily kindled, sufficient for a considerable manufacture. But doubtless the manufacture might be very much checked, and there would be nothing like a supply of illicit salt equal to the demand of the country.

2974. Could a full supply be relied on over sea?—My impression is, that it could, but at what price I am really not able at present to say.

2975. Suppose that the utmost facility was given to persons to import salt over sea, subject to a fixed duty, that duty being to be paid when the salt was taken out of the golah for consumption, in what way do you think that it would be necessary for the Company to regulate the manufactory of salt within the Bengal provinces, in such a way as to secure to them the collection of the greatest revenue that could fairly be raised on salt?—I am disposed to think that it would still be advisable to continue the present agency system, considering the great difficulties that India presents to anything like an excise.

2676. What are those difficulties?—The fewness of Europeans, the strangeness of our government, the ignorance of the people, the extent and difficulty of access of the country, and the want of great capitalists. Even supposing it possible to compel individuals to conduct the manufacture as the government officers now do,

I have

Holt Mackenzie, Esq.

28 June 1832.

I have no doubt that the circumstance of the manufacturers being considered in the government employ, has a great tendency to prevent illicit dealing, and makes it more easy to control them than if they were the servants of private agents, checked by a separate establishment.

2977. If private merchants were to be permitted to import salt, setting up a fixed duty, and if the rate of that duty should be as nearly as possible the rate of tax which the government practically collects through the means of its public sales, would the mixed system of private trade and monopoly trade be one on which it would be possible to act; would the persons who now purchase of the government continue to purchase if they were exposed to the competition of individuals importing, subject to a fixed duty, or could private merchants trade in the face of the merchants purchasing under the government monopoly?—I should apprehend that the purchasers at our sales would not give such a price as to cover the tax. I do not think that, without some advantage, they could safely bind themselves to the speculation of a large public sale, in the face of others who were at liberty to speculate or not in the produce of foreign countries.

2978. Supposing that those others were always forced to pay a fixed duty, equal to the average amount of the government monopoly profit, would that introduce an equal competition?—Does the question imply a varying duty?

2979. No; supposing that the average monopoly profit of the Company has been found to have been pretty steadily of late years 275 rupees per 100 maunds, would a tax of that amount enable the traders in the different classes of salt, the fine salt and the Company's salt, to enter into a fair competition with one another?—I should apprehend that the purchasers at the Company's sales would have to lower their prices if exposed to competition on such terms, and so reduce the profit on what they buy below the fixed rate of duty.

2980. The merchants would of course go wherever they could get their salt cheapest, and if you laid on a moderate fixed duty on the salt imported, the effect of that would be, would it not, to oblige the government to lower the price of their salt to the same price at which the salt could be imported, together with the duty; would not that be so?—Certainly; the Company must forego any excess of price to compensate excess in the cost of manufacture; that, however, is not an objection to the plan; and I assumed equality of cost and quality. But even on such an assumption I think the purchasers at the public sales could not venture in the face of a free market to bid up to a price that would cover the duty.

2981. But would not the purchasers give as high a price for the government salt as they would for that which was imported, and would not the two sell at the same price in the market?—I do not think they would give so much at public sales. If the government adopted the plan of private sales, leaving merchants to purchase when the state of the market allowed them to do so profitably, they would be on an equality with the importer; but that is not the question at present.

2982. Do you see any objection to levying a fixed duty on the importation of salt, and the government also selling the salt of their own manufacture in an ordinary manner, at such a price as to compete with foreign salt, not at sales, but according to the manner of ordinary merchants?—None, if a sufficient stock be in hand, excepting that I should apprehend a present loss of revenue.

2983. Then would not that depend on the amount of duty, supposing a high fixed duty was laid on importation of foreign salt; in that case you would keep up the same amount of revenue, would you not, by taking into account both the import duty and the profit of the monopoly?—For that purpose it seems to me that the duty must exceed the average of the net profit of the past sales; and my answer was given on the supposition of its being laid down as a principle that the average of the past should regulate the duty.

2984. But do you think if such a duty was laid on as upon the whole to return the same revenue to government which they have at present, do you think that under those circumstances the price of salt in the market would be higher than it is at the present, the public having the benefit of the free trade and the choice of the two markets, the foreign and the home market?—It is very likely that the ultimate effect would be beneficial to the revenue; for I have little doubt that cheaper salt would produce a more extensive consumption. But the immediate effect of substituting private for public sales, the price and duty remaining the same, would, I think, probably be diminution of the revenue; and if public sales of the government salt are to continue, the existing system is practically very much what the question seems to imply, for salt may now be imported, subject to a duty of three rupees

Holt Mackenzie, Esq.

28 June 1832.

rupees the maund, and that is not payable until the salt is removed from the warehouses, it being optional with the importer to retain it there for one twelvemonth; and I consider the three rupees duty as no more than sufficient to maintain the average of the past sales. I do not consider the rule that requires the duty to be paid at the end of the year to be a very important limitation.

2985. The Committee have been informed, that if the salt does not fetch a certain price, that it is by an existing Regulation ordered to be destroyed, and the Committee have been led to believe that the sale must take place immediately on the salt being imported; is that so?—No. The rule is, that the salt may, at the option of the importers, be lodged in the government warehouse without payment of duty, to remain there for one year, during which it may be removed by them for sale, on the duty being paid. At the end of the twelvemonth, if not previously removed, the salt is exposed to sale, for the recovery of the duty. The particulars may be found in the printed Regulation XV. of 1817.

2986. Is the Regulation a short one?—It is a short one. The three first sections specify the amount of duty, and provide that it is to be levied like other custom duties, (subject to the provision contained in the fourth section), and that a breach of the rules shall infer a forfeiture. The fourth section is in the following words: "The proprietor or proprietors of salt imported as aforesaid may, if he or they be so disposed, instead of landing the salt so imported at the custom-house, and paying the duty due and payable thereon in the manner prescribed generally for the payment of the duties denominated government customs on goods or merchandize imported by sea, deliver it on shore at the Company's golahs or warehouse, or such other secure place as shall be approved by the Governor General in Council, and secure and lodge it therein without payment of duty in the first instance; provided, however, that salt so warehoused shall not be removed until the duty imposed by this Regulation shall be duly paid." And the fifth and last section is as follows: "The importers, proprietors or consignees of salt which shall have been lodged or secured as aforesaid, shall within twelve calendar months, to be computed from the date of the production of the manifest at the custom-house, clear and take from and out of such warehouses or places all such salt, and shall pay the full duty imposed by this Regulation; and in case any such importers, proprietors or consignees shall fail or neglect so to do, it shall be lawful for the Governor General in Council, or such officer as may be duly empowered by him on this behalf, to cause all such salt to be publicly sold or exposed to sale; and after such sale, the produce thereof shall first be applied to the payment of the duty imposed by this Regulation; and the overplus, if any, shall be paid to the proprietor or other person authorized to receive the same; provided that no such salt shall be sold unless a price can be obtained for the same equal at least to the full amount of the duty aforesaid; but if such price cannot be obtained, then all such salt shall be effectually destroyed by and in the presence of such officer as the Governor General shall appoint."

2987. In the case of an arrangement being made to admit of the free import of salt into Bengal, subject to a fixed duty, would it, in your view, be advisable that the government should be forced to purchase all the salt at the market price, or would it be better to permit the merchants to sell it on their own account, and to carry it into trade in the usual manner, without letting the salt pass into the hands of the government?—My notion is, that if any change be made, the first step should be to allow and encourage the import by individuals, without interfering with the existing system of realizing the revenue. I see no reason why the government should not purchase the salt imported if they can get it in any degree cheaper than that which itself manufactures, quality and convenience for the market to be supplied being considered; and if the result should prove that salt can be imported and conveyed to the place of consumption cheaper, and of a better or as good a quality as that which government manufacture, gradually the government manufacture might be limited, or altogether cease. Thus, without interfering with the system of realizing the revenue, you might have an import sufficiently free and extensive to settle the question of cost and supply, leaving for future consideration the further question whether you would allow a free sale.

2988. You do not consider that experiment has yet been tried, inasmuch as the duty on the importation has been greater than the monopoly?—I do not think it has. Of the Madras salt there has indeed been imported as much as was required to supply the deficiency of the Bengal agencies, and more, I believe, than could be sold without a loss of net profit; but other sources of supply have not been much considered, nor arrangements discussed, by which importers might be assured of the

Holt Mackenzie, Esq.

28 June 1832.

the purchase of what they might bring. I may observe again, that in comparing prices, advertence must be had, not only to the quality of the article, but to the convenience of supplying the different markets, which are now supplied from the several agencies.

2989. Would it not be a safe mode for government to ascertain to what extent the chief supply of salt could be obtained over sea, for them to offer to take all salt that could be imported within a limited time, say 12 months or two years, at the rate of 65 rupees per 100 maunds? would it be prudent to offer as large a sum as that?—I should not apprehend any excess of supply at that rate, supposing the quality required not to be inferior to that of the Bengal agency salt: but the quality is a point of much importance, since a worseness of 10 per cent., which on the cost would only be 6½ rupees, might in the sale price make a difference of more than 40 rupees. And so of charges for interest, insurance and waste on conveyance to a distant market, we must look not to the original cost, but to the amount advanced by the dealer. There is also a question of convenience, viz. whether there be warehouses to receive the salt in the immediate vicinity of the river into which it is to be imported; and although, with restriction as to quality, I should not apprehend that at the above-mentioned rate there would be any excess of salt offered, it would, I conceive, be preferable, as the first step, to receive private tenders for a given quantity, to be regulated by the government, according to all the circumstances which must influence their convenience and the prosperity of the revenue.

2990. If the cost at which government could be supplied by import was less than they give at those agencies at which the price is the highest, would it not be a wise measure for them to discontinue the manufacture of salt at those agencies, and to manufacture it only at the places in which they could obtain it cheapest; such, for instance, as Hidjalee?—I have already remarked that the convenience of supplying the various markets must be adverted to, of which the best index seems to be the prices paid by the dealers. But looking merely to the question of cost, it is probable that the government might manufacture at all the agencies a considerable quantity at a cost below the present average rate, since the price of fuel, which is an essential item, would probably fall if the manufacture were reduced.

James Mill, Esq., called in; and Examined.

James Mill, Esq.

2991. HAS the situation which you have held in the India House made it necessary for you to turn your attention at all to the great monopolies established in India, one of salt and the other of opium?—It has.

2992. Do you believe, from what you know of the subject, that the inhabitants of the Lower Provinces of Bengal pay a much higher price generally for their salt than is necessary to cover the cost of manufacture and the amount of the revenue or monopoly profit which the government derives by the sale of salt?—The Committee have been informed by various persons, and have seen it stated in various publications, that the regulations of the Company are such as to enable the purchasers from the Company to establish what is called a sub-monopoly, and thereby to extort a far greater price from the consumers than is necessary, in order to collect the tax which the Company obtain; is it consistent with your knowledge that such is the case?—I am aware that such an opinion is very generally entertained, but I confess I have always had strong doubts of the correctness of it. The mode in which the sales of the Company are conducted is by open competition; auction. The matter of fact is, that the purchases at these auctions are made by a small number of persons of large capital, and also that from these large purchasers the smaller dealers are supplied. From this it is inferred, that these large capitalists, few in number, erect a monopoly; but I am strongly inclined to think that this is rather a speculative opinion than a matter of fact; and I go on this ground, that if the profit made by this small number of persons who resort to sales, it being open to every body to resort to them, was in reality a monopoly profit, more capital would be drawn into it, since there is no want of large capital at Calcutta for that or any other promising speculation. On that ground, I doubt exceedingly whether there is any such thing as a sub-monopoly.

2993. It has been stated, that the want of sufficient frequency in the sales, and not less than 500 maunds of salt being the least quantity sold, has a tendency to keep persons of small capital out of the trade; do you believe that to be so?—The sales I think are as numerous as one every month. I therefore cannot imagine that from the want of frequency there can be any inconvenience or tendency to the supposed

James Mill, Esq.

28 June 1832.

supposed monopoly; and 500 maunds for the wholesale dealer I should not think an exorbitant quantity.

2994. It has been stated, that in regulating the quantity which the Company from time to time put up for sale, they are guided solely by the amount remaining on hand unsold by the purchasers at the preceding sales; if that was the case, it would appear that the preceding purchasers would have it in their power in some degree to regulate the quantity which the Company should bring to market, and in that way to limit the supply, so as to raise the price to an unnatural height; do you believe that the Company have any such rule, or that any such effect does take place?—I think that the quantity on hand is of course taken into the account in fixing the amount which they deem it advisable to put up; that is to say, they are guided in estimating the quantity the market is likely to take off by the knowledge of what is taken off at a previous sale; but I should say, that the quantity on hand is only one of the elements of calculation. They take into account all the circumstances that can tend to guide them in estimating the quantity which the market will take off at such a price as they wish to obtain.

2995. Have you ever had reason to believe that the purchasers of salt at the government sales grow rich faster than other traders in Bengal; are there any evident proofs of their success in establishing a second monopoly?—I have never heard of any such thing. I recollect one instance to which suspicion was attached; an occasion on which very large purchases were made, and great losses the consequence. I speak with imperfect recollection; but it was suspected that these unusual purchases were made with a view to establish a sub-monopoly. They ended in loss, not profit; and I believe that no monopoly exists, because I have never heard that there are any extraordinary profits made by this class of merchants, nor do I believe that it is practicable to make them.

2996. And if it did appear they had made extraordinary profit, might not that have arisen from smuggling, and been attributed improperly to a sub-monopoly?—The idea of a sub-monopoly has arisen from the circumstance that a small number of purchasers appear at the Company's sales and get, of course, the whole of the salt into their hands. They, by combining, might fix the price at their own pleasure, and undoubtedly would do so if the market was not open to others who would unquestionably be attracted to it if greater profit was made there than elsewhere.

2997. But supposing it had been observed that persons had grown rich more rapidly than others, might it not have arisen from smuggling?—The great purchasers do not smuggle; whatever smuggling there is, is not performed by the merchants.

2998. If the export from Madras and from Ceylon and England were unencumbered and free from regulations, and if the imports into the Ganges were without duty or examination of any kind, and that the whole trade in salt was as free as imagination could fancy; under those circumstances, in what way do you think Bengal would be supplied; would it be by import or the manufacture of salt in the district?—I have very little doubt it would be by import; the facts which have more particularly come under my consideration are those of the manufacture on the Coromandel coast; I believe that salt might be imported into the Bengal river from the coast cheaper than it can be manufactured in the Bengal districts.

2999. Does not Bombay supply a large quantity of salt?—It is capable of supplying any quantity. With so warm a sun, so extensive a coast, and a dry atmosphere, during a part at least of the year, I should imagine that salt might be manufactured, and very cheaply, to any extent.

3000. If you are right in that supposition, is it not evident that the Bengal government do not at present obtain the salt from the cheapest source of supply?—I have long thought they did not, and have very often been surprised at the disinclination they seemed to have to enlarge their orders from the coast; they have always been urged by the Madras government to do so, the salt affording a return cargo to the vessels that went to Bengal for corn.

3001. Assuming that it must continue to be an object with the government in Bengal to raise as large a revenue as they fairly can on salt, even if it should be desirable for the purpose of obtaining the cheapest supply in the first instance to encourage an import of salt; is it not evident the imposition of a duty on salt when imported would act as a protecting duty on the manufacture of salt within the province of Bengal itself?—To the extent of it, certainly.

3002. In what way would it be possible to levy a countervailing duty, if the present

James Mill, Esq.
28 June 1832.

present monopoly system was given up; do you believe the state of the country is such as to enable you to collect an excise duty?—I am afraid there would be very great difficulty, great expense, great scope for abuse, and smuggling. The safest mode in trying the importation of foreign salt would be, to import it on account of government; to confine the dealings of the merchants to the government as sole purchaser: some difficulties would be found in the way. There must be something like a certainty as to the annual supply. The government has to regulate the thing pretty exactly, to be sure, on the one hand, of having an adequate supply, and on the other, of not having too much. I do not know any other mode that it would be safe to begin with but that of advertising for a certain quantity and receiving tenders.

3003. Could you, in that case, throw the trade open to persons willing to import either from Madras or Bombay, from Ceylon or from England; or would that overwhelm you with salt?—I think government must limit the quantity; it must publish its intention to purchase only so much. The merchant in that case would deal only by tender. Nobody would bring salt to Bengal under a possibility that government would be fully supplied, and he would have to take it away again. If government advertised for tenders, merchants would engage with them for so much, and then it might come from any part of the world.

3004. If that was so, they could then discontinue a part of their manufacture in Bengal?—It would be their obvious interest in that case to supply themselves from the cheapest source, whatever it was, and discontinue their own manufacture if they found the salt could not be yielded from it so cheap as they could purchase it elsewhere.

3005. Would this enable them to feel their way, so as to ascertain whether they could ultimately discontinue either the whole or the greater part of their manufacture in Bengal, and whether they could suppress a clandestine manufacture, if they were desirous of doing so?—I think that would be the course for it.

3006. And by those means, do you think you might prepare the way for a free trade of salt at a duty?—In this way the government would ascertain from what part of the world they could obtain salt cheapest, and they would also ascertain exactly whether they could obtain it with certainty in the quantity they wanted; and if they found they could obtain it at a lower price with certainty, they might discontinue their own manufacture wholly.

3007. And suppress it wholly?—Yes; though an objection, which has appeared of weight to some persons, arises from the risk attending a supply from foreign parts on account of the obstructions of war. If, however, the supply were mostly from Ceylon, the operations of war could give little obstruction so long as we are masters at sea. The expense of the manufacture is enhanced by the quantity required; but I have no doubt that they would always be able to produce a certain quantity in Bengal as cheap as it could be had anywhere else.

3008. Would it be possible to adopt an arrangement of this description: to permit the import of salt into Bengal on account of private merchants, charging it with a fixed duty, assuming that that duty should be equal to the average profits which the Company derive on the sale of salt, which is stated to be about two rupees and a half per maund, in order to enable private merchants to trade with the same sort of confidence in competition with the Company; would it be possible that the Company should adopt this rule, their salt should be sold at a fixed price in moderate quantities, and at all times, and that that price should be calculated upon this basis; that the duty should be estimated at the same rate as the import duty, say two rupees and a half per maund, and that they should charge in addition only the cost of manufacture, with the average profit on it?—Two questions I think have been proposed: one as to the mode of conducting the sale on account of government; the other, whether salt imported under a countervailing duty could still come into competition with the government, salt with safety to the revenue on the one side and the traders on the other. I will take the latter question first; and what occurs to me on it is this; that if it was perfectly open to every body to import salt under a fixed duty, there would be great uncertainty as to the quantity supplied in one year as compared with another; government would never know beforehand what quantity might arrive, and thence would act under a constant uncertainty of the quantity which it would be necessary for them to provide. The merchants would be subject to equal uncertainty. If salt was imported under a high duty, it could not be sold by them under a high price. Their fortune would, therefore, be entirely in the hands of the government, which, by increasing the quantity offered at its sales, *James Mill*, Esq.

28 June 1832.

might reduce the price so much as to ruin the merchants; there would be constant room for dispute, constant collision, not to speak of other sorts of confusion. With respect to the other question, that relating to the modes of sale, whether sale at fixed prices to all purchasers, or sale by auction at fixed times, be the best, I may observe, that the practice of selling at a fixed price is that which is followed at Madras, but it is found attended with very considerable inconvenience; gross abuses attend the distribution of it in small quantities from the golahs. The government, the people and the merchants are all defrauded. It does appear to me that the best mode of getting clear of those abuses is to employ public sales as at Calcutta. I never could imagine any inconvenience arising from these public sales, except on the supposition of a sub-monopoly, which I think is chimerical.

3009. If it was thought desirable altogether to abandon a duty on salt in the East India Company's dominions, and at the same time to raise an equal amount of revenue, could you point out any mode of raising it which would be less inconvenient or less onerous to the people?—I know of no substitute for the tax on salt which would be so little onerous to the people.

3010. Why could not the same agencies which prevent smuggling, now prevent it under the excise system, and why might not an excise duty be collected?—At present the extent of agency is reduced by the limited space of the salt districts; a line of custom-houses goes round the salt districts, and by taking care that no salt gets without that line, you have done every thing; the salt passes every where without any further inquiry or obstruction. I do not see how an excise duty could be levied with these advantages.

3011. Under an excise duty any person would be allowed to manufacture salt, on paying the duty?—Yes.

3012. Might you not have it more or less restricted?—Yes.

3013. Might you not allow other persons to do it on paying duties; and though that would require an increase of establishment, it would do so only in proportion as the increase of manufacture and the consumption of salt took place, would it not?—The manufacture in the case supposed would be more distributed, and would often be carried on by individuals with small capital in a great number of little places, every one of which would have to be looked after. At present the concentration of the agencies is as great as possible; and I do not see how, if the manufacture was allowed to distribute and disperse itself *ad libitum*, it would not become a much more difficult thing to protect the revenue.

3014. Supposing you oblige the manufacturers to concentrate themselves within some space within which the government manufacture is now carried on, there probably would be danger of combination and monopoly among them?—Monopoly, I think, would not be the greatest danger; but there would be great temptation to use all sorts of expedients to get the article furtively through the line of protection. The manufacturers themselves would have an interest in smuggling, and having a command of capital, would be more enabled to do it than the mere workmen employed by government. Capital is very essential to smuggling; besides I do not see any advantage to be derived from private manufacture; I can think but of one good objection to the government's manufacturing for itself, namely, that it manufactures at a great expense. If private manufacturers could bring salt to market at a less cost of production than government, that would be so far an advantage; but I am not sure that such would be the case; for I believe the government management in this matter is brought to great perfection; and it is certain that it has great advantages.

3015. With respect to the opium monopoly, there appears to be two great questions: one is as to the possibility of maintaining the monopoly profit which the Company at present obtain from it; the other is as to the mode in which the profit or duty should be realized. It appears that the government of Bengal cannot command either the supply of the opium, or the market of consumption; that from that circumstance the monopoly profit that they have hitherto obtained is exposed to very great hazard; have you had such information on the subject as enables you to form any opinion, or to give the Committee any information as to the probability either of the extent with respect to time, or with respect to profit, that there is a prospect of continuing in the advantage of this monopoly?—There is no doubt that the opium revenue is at present in a precarious state. Some years ago it was threatened by the increasing production in Malwa. So long as the country between Malwa and the coast was in the hands of the Mahrattas, and the transport of valuable commodities was insecure, only a small quantity reached the coast. When the country came into our possession, and carriage was safe, it was seen that a large supply might go to the China market and lower the price. To obviate this evil, we entered into treaties with the chieftains in whose territory the opium is grown, and obtained their consent, for a pecuniary consideration, to limit the quantity grown in their territories, and to sell the whole of it to us. Under that arrangement we were able to preserve the monopoly price; for though it was found that a very considerable quantity of opium smuggled from Malwa reached the coast, it did so by such a length of circuitous road as forced a heavy cost of carriage, so that it could not be sold at Demaun but at a very high price, so high as still to afford a great profit to our government, both on the opium obtained from Malwa and also on the Bengal opium. These treaties it has been since thought expedient to give up, on account of a supposed harshness in their operation, a supposition in which I never was able to concur. The present system is to charge a duty on the transit through our own territory. A high duty has been charged; whether it will be possible to keep it up remains to be seen; it is obvious that it never can go beyond the expense of carrying the commodity round our territory to the sea.

3016. Do you happen to know whether it goes freely out of the port of Demaun, or is there a duty charged there?—There is a duty; and I think we might make an arrangement with the Portuguese that it should be a high duty.

3017. The present high duty is much less, is it not, than the monopoly profit of that which is manufactured in Bengal?—The monopoly profit on that manufactured at Bengal is higher on this account, that the prime cost is higher in Malwa than in Bengal. Opium is grown in Malwa under a high assessment of the land; that however may be reduced, and probably will, when the chieftains better know their own interest. In that case, I know nothing which should hinder opium from being grown as cheap in Malwa as in Bengal.

3018. Is the climate equally good?—It is said to be equally good, and the land equally productive.

3019. Do you happen to know what the cost of growing opium in Malwa exceeds the cost of growing it in Bengal?—My recollection, from the official statements, is that it exceeds by about 400 rupees per chest. A Member of the Committee, whose information I have no doubt is accurate, states that the cost in Bengal is about one-fourth of that in Malwa.

3020. Has any calculation been made which would enable you to judge what extent of supply thrown into the China market would reduce the cost of opium to the cost of bringing it there, leaving no monopoly profit or export duty whatever? —I think nothing beyond a vague conjecture can be formed on that subject; for we know hardly anything of the China market, but that it has taken so much, and at such prices. Our experience of the past is, in this case, little of a guide for the future. We see that an increasing quantity has gone to China, and that this has gone off at a high price. The late reduction of price may have been produced by the competition of the merchants, who have been able to supply themselves more cheaply.

3021. If the Committee assume then, that the price in China continues nearly the same as it is, that the expense of growing opium in Malwa continues as much greater than the expense of growing it in Bengal, and that it is also loaded with transit duties to a considerable amount, in competition with the opium brought to the market under such circumstances; what do you think would be the monopoly or selling price of the Bengal opium; would it be very much less than it has been lately or is at present?—Several of the duties alluded to in the question remain very uncertain. We cannot tell what the cost production of Malwa opium will be reduced to; my own notion is, it must be very much reduced; it will certainly be very much reduced if the governments there are wise enough to lower the assessment. The amount of the transit duty will depend on the cost of carriage to Demaun; what that may be reduced to can also be but vaguely conjectured. Whatever price, however, can be imposed on the Malwa or other opium, beyond the prime cost of the article in Bengal, may always be insured as profit to the government on the Bengal produce; and if its hopes are realized that it can increase the quantity in Bengal very much, and come into competition in the Chinese market to a large extent with even the cheap Malwa opium, then a very considerable revenue may still be realized.

3022. Do you believe, in order to maintain the revenue which the Bengal government obtains from opium, it is necessary that they should increase the quantity grown in Patna and Benares?—If the rate of profit is very much reduced, they must sell a greater quantity to realize the same amount.

3023. Is there any mode by which the Company can raise the largest amount of duty which can fairly be levied on opium in a way less objectionable than that which they now have recourse to. It has been suggested to the Committee, that either by an increase of the land revenue on the land on which the poppy is grown, or by an excise duty similar to that which is levied on hops in England, or by an export duty levied at the port of shipment, that by either of those three modes a duty might be levied less objectionable than the present; do you believe that all or either of those are to be preferred to the present?—In reality I see no objection to the present mode at all; I think it is exceedingly clear of all ground of objection. The only question as to the mode of raising the revenue from opium is how it can be done cheapest; because I conceive that in the mode in which it is now raised there is no injury or hardship to any class of persons, and I do not see that there is any other mode which could be resorted to in which the business could be done at so little cost as in the present mode.

3024. Is not the present duty levied entirely on the foreign consumer?—Entirely on the foreign consumer. There is a duty levied on the home consumer, but in a different way.

3025. Is not the home trade in opium very inconsiderable?—Very inconsiderable.

3026. Do the Hindoos consume it?—To no great extent. The monopoly operates as a tax merely on the foreign consumer.

3027. Has the present monopoly an injurious effect on the persons employed in producing the opium; is there any reason to believe the cultivators of the poppy are in a better condition than the other cultivating ryots of the Company's territory?—I think they are. It is perfectly optional with them to grow opium or not; and then the Company's payment is always sure.

3028. If the Company abandon the opium monopoly, and abandon all attempts to raise a duty on it, would the ryots be benefited, or would the course be that the zemindars would put into their own pocket, in the shape of an increased rent, all the difference between the present allowance for cultivating opium and the sale prices at the high rate of profit which the China market creates?—I think neither would be benefited for any length of time, because the quantity grown would reduce the price to the level of other things grown on similar soils.

3029. In the intermediate time, would not the profit go into the pocket of the zemindar?—Most certainly.

3030. If a ryotwar settlement existed, would not the profit be collected by the government in the shape of an increased land revenue on the poppy lands?—A higher assessment might be imposed, as is now done in Malwa: a higher rent is demanded for the land on which the poppy grows.

3031. Is the Committee right in collecting from you generally that where the zemindary settlement prevailed, the profits of the opium rents, as long as kept up, would go to the zemindar?—Yes.

3032. But where the ryotwar settlement prevailed, it might, and probably would, go to the government?—Yes.

3033. In neither case it would go to the cultivating ryot?—It would not.

3034. Would it be possible to collect a higher rate of duty, or as great an increase of land rent as is at present obtained under the monopoly, on the cultivation of the poppy; or would it be just to the zemindar?—I think no injustice whatever would be done to the zemindar. The increase of assessment would be something distinct from what he could derive from the land in other circumstances; but I think the doing so would be a source of heart-burning. I think it would be difficult to make the zemindar believe that every thing in the shape of assessment on the land did not belong to him.

3035. Do you know how much the cultivating ryot is allowed for poppy juice?—I cannot speak to the exact allowance.

3036. Is it not three and a half rupees?—Yes, I believe it is.

3037. Supposing the cultivation and manufacture were left in private hands, would it be possible in any way to levy upon the cultivators of those lands, or conductors of those manufactures in the early stage, a duty or a rent equal to 14 times the prime cost?—I think it would be impossible. The difficulty of preventing smuggling in the case of an article, the price of which is raised artificially so much beyond the real cost of it, particularly if a great value is included in a small bulk, would be altogether insuperable were the growth of it general.

James Mill, Esq.
28 June 1832.

3038. Could an equal duty by possibility be raised by an export duty, or by a transit duty of any kind?—That implies the same difficulty of general growth; and I do not see, if the growth is general, that you could by any means secure the collection of a high tax on it.

3039. And if the growth was confined as it is at present to the district of Behar and Benares, could a private duty then be levied equal to the present amount of the profit?—The difficulty would be reduced in proportion to the reduction of the limits; but I do not see what advantage could be derived from the change.

3040. Would it not be very dciffiult to prevent smuggling over sea, in case of levying a private duty?—I should think it the next thing to impossible.

Mercurii, 18° *die Julii,* 1832.

ROBERT GORDON, ESQ., IN THE CHAIR.

Thomas Bracken, Esq., called in; and Examined.

Thomas Bracken, Esq.
18 July 1832.

3041. DO you apprehend that there would be any difficulty in finding sufficient capital to carry on the cultivation of opium if the government monopoly was abandoned and the revenue raised by an additional assessment on the land?—No, I do not anticipate that there would be the least difficulty in finding the capital for that purpose.

3042. Capital to be advanced by Europeans?—Yes, or by native capitalists.

3043. And advanced to natives as well as Europeans?—Yes; I should recommend that Europeans be allowed to enter into the trade also. The present regulations of the Company, restricting the holding of lands by Europeans, would prevent their engaging in it successfully.

3044. But you would recommend that they should be allowed to do so?—Yes, I should; there ought to be no distinction; any person that chose to undertake it should be allowed to do so. An inference may be drawn in favour of the supply of capital for the cultivation of opium, from the fact, that for many years the annual advances made by the houses of agency in Calcutta for the cultivation of indigo averaged from 1,500,000*l.* to 2,000,000*l.* sterling. Within the last year or two, in consequence of the great fall in the price of indigo in the London and continental markets, more than one-third of that advance is relieved by the reduced cultivation, and is available for any other purpose.

3045. If the opium monopoly was abandoned by the government, and the cultivation allowed to private individuals, in what way would you propose that the duty upon the opium should be levied?—I should propose a duty upon the export, in preference to the increased land assessment which has been alluded to.

3046. Then you would propose levying no duty upon any opium that was raised and actually consumed in Bengal itself?—The consumption in most parts of Bengal is small: in Rungpoor, however, no doubt a considerable quantity would be used, because Rungpoor has a large Mussulman population. The East India Company have put down by strict regulations the cultivation of the poppy in that district; but assuming its growth to be now permitted, an excise tax might be levied upon it.

3047. How could you levy an excise tax upon the opium?—By attaching penalties to vendors of opium, unless licensed.

3048. You would not endeavour to collect an excise duty upon the juice?—I should think that would be very difficult.

Mercurii, 25° *die Julii*, 1832.

ROBERT GORDON, ESQ., IN THE CHAIR.

III.
REVENUE.

Thomas Bracken, Esq.

25 July 1832.

Thomas Bracken, Esq., called in; and further Examined.

3049. HAVE you ever been in those parts of the province of Bengal where salt is manufactured?—Frequently.

3050. Have you ever considered whether the health and comfort of the natives were much deteriorated by engaging in that manufacture?—The parts I have been in are chiefly on the line of the Sunderbund salt dunings, and in those parts I consider the appearance of the population to be most unhealthy; and it impossible for it to be otherwise from the nature of the country, which is on the borders of the great jungle south-east of Calcutta. The manufacturers are liable also to be carried off by tigers, but not to the extent they formerly were; it does occasionally happen even now.

3051. Can you state to the Committee any comparative view of the deaths in that unhealthy neighbourhood, compared with other districts?—That I cannot speak to; I can only speak of the appearance of the people, not as to the actual deaths. The information they themselves gave was, that they were subject to more fatal diseases there than in other parts of the country which were better cultivated.

3052. Is there any unwillingness on the part of European servants of the government to visit that neighbourhood, from the apprehension of any disorders?—They visit it only at certain times; when the unhealthy season sets in, they generally come up to Calcutta from that district.

3053. Is there a general impression among the Europeans and natives of India that the manufacture of salt, as so carried on in those districts, is productive of a waste of human life?—Unquestionably that is the general impression, the opinion entertained by most of the Europeans and natives I have conversed with on the subject.

3054. Have you any means of comparing the waste of human life in the manufacture of salt with the waste of human life in the cultivation of rice, or the manufacture of indigo?—No; I have no means of comparing the actual proportions of deaths in either pursuit; but I never heard any allegation of insalubrity attached to the cultivation of indigo or rice.

3055. Supposing this country, now appropriated to the manufacture of salt, was to be converted into rice grounds, would not the persons employed in the cultivation of rice in that country be equally liable to ill-health and the attacks from animals in the jungles, as from the manufacture of salt?—They would at first; but the cultivation of rice supposes the clearance of the ground. What the salt manufacturer suffers from is the permanent contiguity of the salt-pits or works to the jungle. In the jungles, or on the banks of the nullahs where they make their salt, if rice were cultivated, the land would necessarily be cleared, though the persons engaged in clearing would be at first liable to the same disorders as the salt manufacturer.

3056. The removal of jungle for the introduction of the cultivation of rice would, in your opinion, introduce a great salubrity?—Unquestionably.

3057. Can you state whether if the manufacture of salt was abandoned, that land so occupied by the manufacture could be in your opinion profitably appropriated for the cultivation of rice?—I have no doubt, if the clearance of the jungle were effected, rice would be grown; for perhaps some of the most fertile land in India is at present occupied by jungle, judging by the lands which have been cleared and cultivated.

3058. From what natural causes does the unhealthiness of the district arise?—I attribute it to the jungle and the swampy character of the country, producing agues and fevers of the most virulent description; large masses of vegetable matter rotting in water, and exposed to an intense sun, are always destructive to the human constitution.

Thomas Bracken, Esq.

25 July 1832.

3059. Are you aware whether the same unhealthiness prevails in those salt districts where the salt is manufactured by solar evaporation?—I have never personally visited the salt manufactories on the coast, and therefore I cannot speak from my own personal knowledge; but I have never heard insalubrity imputed to the manufacture of coast salt.

3060. There is no jungle there?—No; and I may mention that on Saugur island, which is now nearly cleared of jungle, and which was perhaps the most unhealthy place in the world, there is a large population, not suffering more from disease than the inhabitants of the opposite bank of the Hooghly, which has been long in a state of cultivation.

3061. Was that a salt establishment at one time?—No; I do not think they formerly made much salt on Saugur; but there are now salt-works both on it and in the neighbourhood; I speak of Saugur, because there the unhealthiness proceeded from the jungle; where the jungle is cleared away, it has ceased to be particularly unhealthy.

3062. You say that Europeans leave the Sunderbunds when the rainy season commences; the salt manufacture is abandoned when the rains commence, is it not?—The manufacture of salt is abandoned, or rather deferred; but the people still live on the borders of the Sunderbunds.

3063. Is the population very dense? does it require a great number of persons to work in the manufacture of salt?—There are a great number employed in the manufacture of salt; I should think there are 100,000 people at least engaged in it.

Mercurii, 1° die Augustii, 1832.

ROBERT GORDON, ESQ., IN THE CHAIR.

Thomas Bracken, Esq., called in; and further Examined.

1 August 1832.

3064. ARE you acquainted with any lands held absolutely by Europeans in the island of Saugur?—The whole of the island of Saugur is now held by a Company, under a lease from the government for 99 years, to the best of my recollection.

3065. Do you know anything of its state of cultivation, and whether it has been improved of late years?—The society that originally subscribed to clear Saugur expended the whole of their funds after clearing a certain part; they then divided out portions of the land to such persons as were inclined to take leases under them, those leases being generally on the same terms as the lease to the parent society. These minor societies, of which there are several, some consisting of four or five proprietors, and some of only one, have continued clearing, and they have brought nearly the whole of their land into a state of cultivation. The rice crops there are as good as in any other part of India.

3066. Is the labour performed by natives of the island?—They came from the mainland, some from the Midnapore zillah, some from the 24 Pergunnahs; they were induced to come from obtaining lots of land for five or six years without paying any rent; after that period they were to commence with a small rent, subject to such future increase as might be agreed upon. The society itself is bound, after the end of 20 years, to pay a land-tax to the government on the cleared lands.

3067. The ryots that come do not receive wages?—No; they take so many begahs of land and clear them, and for the first four or five years they do not pay any rent; after that they engaged to pay, I think, eight annas a begah for a term of five or ten years.

3068. Has the thing been in considerable progress, so as to enable you to say whether it is a successful experiment?—Perfectly so as regards the clearing by the sub-societies. I have not the slightest doubt that, in the course of time, a similar system will clear away the whole of the Sunderbunds, although there is so much jungle, and the Europeans in charge have had great difficulties to contend with.

Thomas Bracken, Esq.

1 August 1832.

Saugur has now, I believe, about 10,000 inhabitants, and I recollect it when there was not a soul upon it.

3069. Do you know upon what terms the Europeans and natives have lived together?—I have never heard of the slightest complaint; there is no police there, at least there was not when I left India. The darogah, on the opposite side of the river, at a place called Kedgeree, wished to send some of his peons to Saugur, but the English superintendents were requested by the natives to use their influence to prevent the establishment of a police station. There had been no disturbance, and nothing to occasion the necessity for a police force coming there.

3070. What judicature is it under?—It is under the 24 Pergunnahs I rather think, and is about 100 miles from the zillah court. There was one criminal case in 1829 or 1830; a man cut his wife's throat in a fit of jealousy; and, to the best of my recollection, he was sent to Calcutta.

3071. Is there any harbour or quay by which you can approach?—You can approach it from the river from Calcutta; the south side of it is towards the sea. The Hooghly is on the west, and branches of that river on the north and east.

3072. All flat?—Yes, quite flat. I may be allowed to consider this island a proof that if capital had been allowed to go to other lands, it is fair to presume the progress of improvement in the produce of India would have been greater.

3073. And consequently the revenue increased?—Yes, consequently the revenue would have been greater. If the same facilities which have been granted to the clearing of Saugur had been applied to the cultivation of sugar, I am decidedly of opinion that East India sugar would have been greatly improved in quality ere this. We could supply any quantity were the duty here reduced.

3074. Can you say from your own knowledge that those individuals who hold the island of Saugur would have preferred expending their capital in the improvement of land already under cultivation?—I should say, certainly. As a subscriber myself, I should have preferred it to the venture on Saugur. One of the great difficulties with respect to Saugur is, that it is liable to inundation from heavy gales of wind; this has made the clearance very expensive.

3075. Is the condition of the ryots, who cultivate the Sunderbunds, superior to the condition of the ryots in any other part of our territory?—No; but I should say it is not worse: Saugur has not been, in the cleared part, particularly unhealthy; it is as healthy as the opposite shore of Kedgeree.

3076. The question referred to the condition of the natives that cultivate Saugur?—The natives are in much the same condition as all ryots engaged in clearing lands; they suffered at first from tigers, but guards with muskets were provided, and the island is now almost free of tigers.

3077. Are there other lands held by Europeans, and since what time?—Many estates have been held by Frenchmen; I know one large estate called Nudgheefghur, which formerly belonged to a native chieftain, and which was transferred by his heirs to a French gentleman of the name of Fortier. The policy of excluding Europeans from holding lands is confined to the East India Company; the native princes do not appear to have participated in their fears.

Revenue Administration of British India.

ANSWERS

TO

CIRCULAR LETTER from T. HYDE VILLIERS, ESQ.

ON

The REVENUE ADMINISTRATION of *British India.*

COPY of a LETTER in the Revenue Department, dated the 17th January 1832, circulated by the Commissioners for the Affairs of *India* - - - - - - - p. 273

COPIES of the REPLIES received from the following Gentlemen:—

James Mill, Esq. - - - - - - - - - - - - - p. 275
W. M'Culloch, Esq. - - - - - - - - - - - - - p. 281
W. M. Fleming, Esq. - - - - - - - - - - - - - p. 282
T. Fortescue, Esq. - - - - - - - - - - - - - p. 288
H. G. Christian, Esq. - - - - - - - - - - - - - p. 290
The Right Hon. Holt M'Kenzie - - - - - - - - - - p. 295
D. Hill, Esq. - - - - - - - - - - - - - p. 322
J. A. Dalzell, Esq. - - - - - - - - - - - - - p. 324
Sir John Malcolm - - - - - - - - - - - - - p. 331
The Hon. M. Elphinstone - - - - - - - - - - - p. 332
W. Chaplin, Esq. - - - - - - - - - - - - - p. 335
Captain Duff - - - - - - - - - - - - - - p. 338

CIRCULAR LETTER.

COPY of a LETTER in the Revenue Department, dated the 17th January 1832, circulated by the Commissioners for the Affairs of *India.*

Circular Letter from *T. Hyde Villiers,* Esq.

SIR, India Board, January 17th, 1832.

I AM directed by the Commissioners for the Affairs of India, to inform you that it is their intention to propose your being called as a witness before the East India Committee in the course of the enquiries which they will probably institute into the state of the administration of the revenue of our Eastern possessions; and I am to state that the Board will feel much obliged to you for any information and opinions which your experience may, in the mean while, enable you to offer in reply to this communication, on the following points, and for a specification of any papers on the subject, to which it may appear to you useful to direct attention.

1st. What new acquisitions of territory have been made since 1813, and what change has been effected in the system of revenue administration; noticing specially any new taxes that may have been imposed, or rates of taxation increased; and similarly, all taxes collected by the former governments which have been abolished or abated.

2d. What change has been made in the revenue administration in the territories which were in the possession of the British Government in 1813, during the period that has since elapsed, specifying all new taxes that may have been imposed, or rates of assessment increased; and similarly, all taxes abolished or abated.

I. It will also be desirable for you to explain, in all instances of considerable increase of receipt, how far the effect has been produced by better management, preventing evasion, or is the consequence of an aggravation in the general burthens, or of the assertion of public rights which individuals have assumed, pointing out such cases of resumption, as may appear to you to have operated vexatiously on individuals.

Revenue Administration of British India.

II. In all instances of increase of charge, it will be of advantage that you should explain how far the increase has been compensated by increased receipts, the prevention of abuses, the security of the public interests, and the better protection of the rights and interests of all parties, from whom the revenue is collected.

III. The nature of the engagements between the government and the parties who are recognized as the land-holders in that portion of the British territories with which you are acquainted. How the amount payable by the occupants of the land has been adjusted when received by an intermediate person; how far the land-revenue whether received direct by government, or through an intermediate person, resembles or differs from the rent of land, or, resembles or differs from a tax imposed by law. How far it has operated, when received direct by government, to repress agricultural improvement, to prevent the production of more valuable articles, to limit the supply, or enhance the price of the articles already produced; and similarly, how far it has had any of the above-mentioned effects when received by an intermediate person, and how far in short, the agricultural classes have been affected by the land-tax under either mode of assessment, and what its influence has been on the interests of the community, and on the national wealth.

IV. Custom duties.—The effects which have been produced on the trade of the country by the establishment of Custom Houses, and the imposition of inland transit duties. How far the rates of the duties levied, the valuation of the goods, and the mode of collection under the existing custom regulations, may be considered to have improved or affected the convenience of traders, and the general manufactures and commerce of the country.

V. To explain the system of raising a revenue from salt in the provinces with which you are acquainted, and the effects which the monopoly of the manufacture, and the first sale of the article by government have had on the agricultural and general commerce of the country, upon the personal interests of the people, and upon the government revenue of the people as contrasted with the probable effects of any alteration in the system of managing this branch of revenue, which it may occur to you to suggest.

VI. You are requested to submit similar observations on the operation and effects of the system of levying revenue from opium in Bengal, should you have had an opportunity of observing its influence on the general interests of the agriculture and commerce of the country.

VII. Post-office Revenue.—You are also requested to offer your opinion upon the practicability of improving the plan upon which the Post-office is conducted, and of rendering it a source of profit to government, without injury to the convenience of individuals.

VIII. Tolls upon navigable rivers and canals.—How far these collections affect commerce, or how far it may be practicable to extend internal navigation, and at the same time to indemnify the government for the expenditure which may be incurred for that purpose.

IX. Pilgrim Taxes.—How far these can be considered as identifying the British Government with the superstitious and idolatrous worship at the places where the taxes are levied, and how far the abandonment of such taxes might tend to aggravate the evils that result from the assemblage of large bodies of pilgrims at places, and at periods when their feelings are peculiarly excited.

X. The monopoly of tobacco being peculiar to the provinces of Malabar and Canara, under the government of Fort St. George, it is of importance to ascertain whether there is any thing in the situation of those two provinces to warrant the establishment of a peculiar system of taxation in them; and whether the interests of government, and of the people, may not be eventually promoted by placing the supply of Malabar and Canara on the same footing as those of the other provinces of Fort St. George. The expense of management and collection as contrasted with the levy of ordinary custom on transit duties, and the charge annually incurred in repressing smuggling, and punishing breaches of the peace will require to be particularly explained, in as far as you may be able to do so.

I have the honour, &c. &c.

(signed) *T. Hyde Villiers.*

P. S. I am instructed to add, that the records of this office will be available to you, should you consider it necessary to refer to them in furtherance of the objects of this letter.

P. S. 2. You are requested to refer to the accompanying memoranda on the salt and opium revenues, and to state your opinion as to the practicability of raising, by means of duties, a revenue equal in amount to that now obtained through the instrumentality of the salt and opium monopoly.

Letter from *James Mill*, Esq.

LETTER from *James Mill*, Esq. to *T. Hyde Villiers*, Esq.

I.—1. What new acquisitions of Territory have been made since 1813.

1. The acquisitions of territory including date and quantity, have been exhibited in statements to the Political Sub-Committee, and in a Map which has been prepared for that purpose.

The Revenues yielded appear in the following Tables:

BENGAL.

Total Revenues of the Ceded Territories on the Nerbudda, from 1818–19 to 1827–28.

1818–19	£.153,834	1823–24	£.540,441
1819–20	205,531	1824–25	533,178
1820–21	779,869	1825–26	657,090
1821–22	603,420	1826–27	596,499
1822–23	609,512	827–28	508,294

Total Revenues of the Ceded Burmese Territories for 1826–27 and 1827–28.

1826–27	£.623,874
1827–28	273,497

BOMBAY.

Total Revenues of the Ceded Gurcowar Territories from 1814–15 to 1827–28.

1814–15	£.199,683	1821–22	£.362,643
1815–16	212,025	1822–23	360,083
1816–17	213,217	1823–24	352,615
1817–18	266,340	1824–25	268,068
1818–19	433,738	1825–26	345,426
1819–20	415,995	1826–27	392,273
1820–21	305,610	1827–28	382,796

Total Revenues of the Ceded Mahratta Territories from 1813–14 to 1827–28.

1813–14	£.291,169	1821-22	£.1,675,716
1814–15	337,359	1822–23	1,429,691
1815–16	304,319	1823–24	1,443,140
1816–17	345,330	1824–25	1,118,263
1817–18	735,336	1825–26	1,470,256
1818–19	947,752	1826–27	1,660,006
1819–20	881,673	1827–28	1,746,219
1820-21	1,715,807		

2. And what change has been effected in the system of Revenue Administration; noticing specially any new Taxes that may have been imposed, or Rates of Taxation increased; and similarly, all Taxes collected by the former Governments which have been abolished or abated.

2. Our system in the management of new territory is, to abolish the farming of the revenues wherever it exists; and to abolish all petty taxes which appear to operate unequally, or to be more vexatious than productive.

Jastie Puttees (a name given to miscellaneous cesses, not falling either on the produce of land or trade) have been every where abolished.

The Sauder Warred (certain exactions on villages) have been so regulated as to cover only the village expenses.

Colonel Briggs, in Malwa, abolished the Sauder warred puttee altogether, and defrayed the village expenses, which he limited to four per cent. on the gross jumma, from the Government revenue.

In other respects the instructions are, to maintain the native system; to levy the revenue according to the actual cultivation; to make the Assessment light, and to impose no new taxes.

II.—1. What change has been effected in the Revenue Administration of the Territories which were in possession of the British Government in 1813, during the period that has since elapsed; specifying all new Taxes that may have been imposed, or Rates of Assessment increased; and similarly, all Taxes abolished or abated.

1. The changes in Bengal have consisted rather in new expedients to improve the working of the system, than in the system itself.

In 1816–17, measures were taken to re-establish the office of Canongoe, and reform that of Putwarry, a kind of village and district officers of account; the expectations, however, attached to that measure have been very imperfectly realized.

For better obtaining the advantages of registration in respect to facts on which revenue questions depend, Registrars and Record Committees were appointed; but so many difficulties opposed the measure, that it has not been persevered in.

Revenue Administration of British India.

For better accomplishing the work of superintendence, a separate Board of Salt, Opium, and Customs was established in 1819, and the Board of Revenue was thereby relieved of a large portion of the business with which it was formerly overloaded; and in 1822 two additional Boards of Revenue were established, one for the Central Provinces and one for the Upper Provinces; the Board at the Presidency remaining charged with the Lower Provinces.

In 1829 two of these Boards, those for the Central and Upper Provinces, were abolished, and Commissioners of Revenue and Circuit were appointed, by whom the duties of the Boards were to be performed; the Board of Revenue at the Presidency remaining, and being charged with a general superintendence over the whole revenue business of the Presidency.

Under the belief that land to a great amount within the Presidency escaped the government assessment, though not entitled to exemption on a valid ground, Regulation II. of 1819 was passed, laying down rules for investigating claims to exemption, and for realizing the revenue where the claim was not sustained. The Court of Directors expressed strong doubts as to the propriety, in several of its parts, of the plan of operations devised for the purpose, and had no sanguine expectations of success. The success not corresponding with the expectations of the Bengal Government, they passed Regulation III. of 1828 for improving the process of resumption; but the Court, in their Revenue Despatch, dated 28 September 1831, thinking that the equitable claims of individuals were thereby too little secured, forbad resumption under those new rules, and recommended others better calculated for that purpose.

With a view to the establishment of a more permanent system in the ceded and conquered provinces, Regulation VII. of 1822, and for its amendment IV. of 1828 were enacted, for the purpose of effecting a minute inquiry, to ascertain the existing rights of all classes of occupants, as also the extent and value of the land of every village.

In 1824, government laid down certain rules, permitting Europeans to hold lands in the interior under long leases.

At Madras, on the expiration of the village leases, the ryotwar system has been prosecuted, with only a few exceptions, throughout the territory, with a reduction of 25 per cent. upon the survey assessment.

In 1814 the duties on the trade between Great Britain and India were reduced (generally), as they had been in Bengal, to 2½ per cent.

The plan of renting the Land Customs was adopted in 1821.

The expedient of trying in large districts a principal collector, with an adequate number of sub-collectors under him, instead of dividing the district into more collectorships than one, was adopted, and generally with good success.

The rules adopted in 1824, for permitting Europeans to hold lands in Bengal, were copied at Madras.

On representation of the bad consequences ascribed to the tobacco monopoly in Coimbatore and Malabar, the Court of Directors in 1824 recommended the substitution of a transit duty.

The monopoly price of salt was in 1828 raised from 75 rupees per garce to its old price of 105 rupees.

At Bombay the duties on the trade with Great Britain were reduced, as at the other Presidencies, in 1814, to 2½ per cent.

A regulation was passed (one of 1823) for the resumption of lands exempted, without title, from the payment of revenue.

The Custom Regulations were revised and simplified in 1824.

In 1825 the survey of the Deccan was undertaken: the assessment then made to remain experimental for five years, and if found satisfactory to form the foundation of leases for thirty years.

The Swaddeo Tax in Ahmedabad and Kaira was abolished in 1827.

The office of commissioner in the Deccan was abolished in 1827, and a thirty years' settlement was authorized in certain cases in Broach.

In 1829 a commissioner of Revenue and Circuit was appointed in imitation of the plan adopted in Bengal.

The plan of principal and sub-collectors was introduced in imitation of Madras.

> 2. First, it will also be desirable for you to explain, in all instances of considerable increase of receipt, how far the effect has been produced by better management, preventing evasion, or is the consequence of an aggravation in the general burthens, or of the assertion of public rights which individuals had assumed.

2. I suppose that a general answer is all that is required to this question; because, if otherwise, laborious research and no little time would be required.

The instances of considerable increase of receipt are, in the land revenue in Behar and Benares, and the monopolies of salt and opium in Bengal.

The following document affords explanation of the increased receipt of land revenue in Behar and Benares.

EXTRACT GENERAL COMPARATIVE STATEMENT of the Amount of the Jumma or Demand on account of LAND REVENUE, agreeably to the Jumma Wassil Bawkee Account of the Provinces of *Behar* and *Benares*, including *Purnea*, for the Years of Account of 1818–19 and 1819–20, respectively, with detailed Explanations of Differences, as furnished by the Collectors; derived from Information recorded in the Accountant's Office.

DISTRICTS.	Jumma of 1818–19 or 1225–26 per Jumma Wassil Bawkee Accounts.	Jumma of 1819–20 or 1826–27 per Jumma Wassil Bawkee Accounts.	Annexations to 1819–20.	Separations from 1818–19.	Increase in 1819–20.	Decrease in 1819–20.
Benares - -	42,97,093 3 - -	17,73,903 2 11 3				
Ghazeepore - -		15,20,969 3 11 3				
Joanpore - -		17,22,851 6 - -				
TOTAL B^{s} Rupees -	42,97,093 3 - -	50,17,723 12 3 2	- - -	- - -	*7,20,630 9 3 2	
or S^{a} Rupees -	41,11,781 - 14 3	48,01,334 6 15 3	- - -	- - -	6,89,553 6 1 -	

* This increase consists principally of Chucklah Azimghur annexed from Goruckpore; but how it has been apportioned, and what real increase has occurred in the three Divisions of Benares, is, for the want of correct accounts, at present unascertainable - - - B^{s} R^{s} 7,20,630 9 3 2

Letter from *James Mill*, Esq.

The increase of receipt from the monopolies of salt, and opium, has risen from both the sources alluded to in the question, both from better management and increase of the impost.

3. And pointing out such instances of resumption as may appear to you to have operated vexatiously upon individuals.

3. The loss of an accustomed income always operates vexatiously upon the losing individual; and therefore the Court of Directors have recommended great consideration of all reasonable expectations. I cannot point out any instance of particular hardship, because if any such were known, it would have been redressed.

4. In all instances of increase of charge, it will be of advantage that you should explain how far the increase has been compensated by increased receipts, the prevention of abuses, the security of the public interests, and the better protection of the rights and interests of all parties from whom the revenue is collected.

4. If by increase of charge be meant increase of burthens on the people; of such increase, unless in the case of salt, and of tobacco in Malabar and Canara, there has been little.

What consequent increase of receipt there has been, appears in the accounts, and need not be transcribed here.

Increase of receipts does not, as of course, imply " prevention of abuses, the security of the public interests, and the better protection of the rights and interests of all parties from whom the revenue is collected."

These great objects have been incessantly aimed at, in the whole course both of the revenue and judicial administration, and much has been accomplished, though much still remains to be done.

III.—1. The nature of the engagements between government and the parties who are recognized as the landholders in that portion of the British territories with which you are acquainted.

1. The nature of the engagement is, in all cases, that of a contract, viz. to pay so much revenue for so much land, either for one year, or for a certain number of years, or in perpetuity.

2. How far the amount receivable by government has been really assessed?

2. The assessment is made by taking evidence of what the land can afford to pay.

The evidence is taken in more or less detail, according to circumstances. Sometimes the actual payment of preceding years is taken alone. In other cases a minute survey and valuation is made of the land, and account is taken of every other circumstance by which the amount and value of the produce may be affected; and there are cases in all the intermediate stages between these two.

3. How the amount payable by the occupants of the land has been adjusted, when received by an intermediate person.

3. There is no difference in the case of receipt by an intermediate person, except in the allowance which is made for his trouble.

Revenue Administration of British India.

> 4. How far the land revenue, whether received direct by Government, or through an intermediate person, resembles or differs from the rent of land; or resembles or differs from a tax imposed by law?

4. I endeavoured to state my ideas upon this point in my evidence before the Select Committee last year; and I suppose it will be sufficient if I set down here the substance of what I then delivered at length.

The land revenue in India, as generally assessed, differs from rent only in respect to amount, according as it is less or more than what exists after the cost of cultivation is replaced.

When a fixed proportion of the produce was taken as revenue, it was a tax of the nature of the tithe in England.

> 5. How far it has operated, when received direct by Government, to repress agricultural improvement, to prevent the production of more valuable articles, to limit the supply, or enhance the price of the articles already produced; and similarly, how far it has had any of the above-mentioned effects when received by an intermediate person.

5. Excess of exaction, by which I understand any encroachment upon the full remuneration of the cultivator, impedes agricultural improvement, by impeding the accumulation of capital in the hands of the cultivator; and that, equally, whether the exaction is made by Government or by an intermediate party.

An assessment which is general, whether it does or does not exceed the proper limit, has no tendency to enhance the price of any product in particular, or to limit the supply of any product in particular.

If a higher assessment however is laid upon the land which grows a particular product, the effect of that is to enhance proportionally, the price of the product, which generally implies a corresponding diminution of sale, that is, a diminution of the quantity which can be sold; it rather implies, therefore, a limit of the demand, than any limit of the supply.

This higher assessment of land cultivated for certain products has hitherto been very common in India. The error of it has been seen by us; and instructions have been given for its discontinuance.

> 6. And how far, in short, the agricultural classes have been affected by the land tax under either mode of assessment, and what its influence has been on the interests of the community and on the national wealth?

6. This seems to me to resolve itself entirely into this one question: has the exaction upon the cultivators, in point of fact, been most severe where the revenue is paid to the government directly, or where it is paid through intermediate agency?

This is a subject of controversy, on which, in my opinion, we have not evidence sufficiently precise to authorize a decision.

There is another question; viz. Whether by government, or the intermediate agent, the excessive exaction is most likely to be remedied? on which I think we are competent to decide, and on which I have, on the occasion already alluded to, expressed my opinion.

> IV. Custom Duties.—The effects which have been produced on the trade of the country by the establishment of custom houses, and the imposition of inland transit duties; how far the rates of the duties levied, the valuation of the goods, and the mode of collection under the existing custom regulations, may be considered to have improved or affected the convenience of traders, and the general manufactures and commerce of the country?

IV. The Custom duties in India, which are levied either at sea ports or on the frontier, are of the nature of export and import duties every where, and are modelled very much upon the English plan; they have, therefore, to a great degree, the properties, good and bad, of that system, with similar effects upon the trade of the country.

The transit duties, or imposts levied upon the passage of goods from one part of the British territory to another, are a different thing; and are no doubt exceptionable.

This has been well understood, both by the home and the local authorities, by whom the desire of their abolition has been frequently expressed.

The state of the finances, which made it difficult to spare so much revenue, and the impossibility of finding a less exceptionable source, have alone delayed the abolition of these duties, the collection of which is a source, not infrequent, of fraud,—fraud, by which, however, the trader is not the principle sufferer, but the reverse.

Import and export duties affect traders in India the same way as every where else. I believe as little obstruction is occasioned by the Custom House regulations in India as elsewhere. I am not competent to speak of them in detail.

The rates of duty can only be known by inspecting the schedules appended to the enacting regulations at the several Presidencies.

> V. To explain the system of raising a revenue from Salt in the Provinces with which you are acquainted, and the effects which the monopoly of the manufacture, and first sale of the article by Government have had on the agricultural and general commerce of the country; upon the personal interests of the people, and upon the Government revenue, as contrasted with the probable effects of any alteration in the system of managing this branch of revenue, which it may occur to you to suggest.

V. The history of the salt monopoly, and the details of its business, are already before the Committee, in an excellent paper I have seen, drawn up by Mr. Stark.

I do

Letter from *James Mill*, Esq.

I do not think that a tax upon salt, considered in itself, is calculated to have any peculiar effects either upon the agricultural or commercial interests of the country.

Neither do I think that the mode of levying that tax in India, through the medium of a monopoly, has any tendency to affect those interests.

The amount of the tax, no doubt, affects the personal interests of the people as payers, in proportion to its amount, just as any other payment of equal amount would do.

I am not aware of any hardship there is in making the payment through the price of salt, which adds peculiarly to the burthen of the payment.

Whether the best mode of raising a revenue through the price of salt be that of a monopoly, is a controverted question, and one upon which, for want of decisive evidence, it is not easy to come to a satisfactory conclusion.

The mode to be compared with it is, that of allowing the free manufacture, and free importation of salt, the manufacture subject to excise duties, the importation to custom duties.

In comparing the two modes, the principal question to be solved is, in which of the two the difficulties of preventing smuggling would be the greatest.

Under the present system, when the manufacture is in the hand of government exclusively, and limited to a few districts, and all importation is on account of government, the difficulty of preventing smuggling seems to be reduced to its lowest terms.

What would be the increase of difficulty, (for it seems clear there would be increase) in the case of free manufacture, can only be estimated by experienced and judicious men upon the spot.

The means necessary to be employed to overcome any very considerable difficulties in the prevention of smuggling, are very undesirable; they are at once expensive, and apt to create great evils among the people.

To compensate these evils, the only material advantage, I think, which any body can promise himself from the system of freedom, is, the reduction of price which he may anticipate from this mode of supply, without diminishing the revenue of government.

This would, no doubt, be a most desirable effect, if it be one which can be counted upon. But government must be cautious of encountering the certain evils of a greater scope to smuggling, for an advantage which is doubtful in any considerable degree.

The present price to the consumer may be considered as made up of two portions: 1st the duty to government; 2d the prime cost of the article.

In what way is either of these to be reduced by the system of freedom?

It may be said that the rate of duty may be lowered, if the quantity sold is increased, and yet the amount of revenue remain the same.

On this however it is to be observed, that this result is equally attainable under the system of monopoly; because, if the quantity sold would be increased by lowering the price, it is only necessary now to augment the sales: so that for this end, no change of system is required.

If it be said that the cost of production would be lowered, for that the salt might be imported cheaper than it can be made.

That advantage also is equally attainable under the present system, as under that of freedom; because, if government could import the article at a lower rate than it can manufacture, the price might be reduced to that extent without any reduction of the rate of duty.

It has appeared to the Court of Directors so probable, that a large portion, if not the whole of the Bengal supply, might be obtained from the coast at a cheaper rate than it can be manufactured in Bengal; that they have frequently urged upon the Bengal Government the expediency of the trial, and have never acknowledged the sufficiency of the reasons upon which they have declined it.

It may be further said, that there would be an advantage to the community in opening this branch of manufacture to their industry.

This resolves itself into the question, whether the cost of production would be less in the hands of individuals, than in the hands of government; I consider that as doubtful, at the least; because, though it may be true that government operations are the reverse of economical, the want of economy is probably more than compensated; in this very peculiar case, by unity of system, concert of operations, and more effectual application of power.

The result of this comparison seems to be in favour of the monopoly; unless the very name monopoly is considered a make-weight, and a counterbalance to real and substantial advantages; advantages gained by it, not as an instrument of commerce, but of taxation, raising a great revenue through sale of salt.

Of the monopoly itself there are two modes, and each has its partisans.

In Bengal the salt is sold by government at sales by auction, one per month; and the price is regulated by the quantity put up.

At Madras the price of the article is fixed; and individuals come and purchase at the government stores, at any time, and in any quantity they please.

For my own part I do not see that there is any great balance of advantage on either side.

It is alleged that the periodical sales at Calcutta give advantage to the great capitalists, who alone can purchase the great lots, and are thereby enabled to establish a sort of sub-monopoly in their own favour.

But the large capitalists will always have an advantage; and there is competition enough of large capitals at Calcutta to prevent the rate of profit to the dealers in salt from exceeding that in other departments of trade.

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Revenue Administration of British India.

It is also certain that the sale of salt at the stores on the coast is there the great scene of abuse, and it is obvious that such sales cannot easily be protected from abuse, to which periodical sales by auction are much less exposed.

> VI.—You are requested to submit similar observations on the operation and effects of the system of levying revenue from Opium in Bengal, should you have had an opportunity of observing its influence on the general interests of the agriculture and commerce of the country.

VI. I have already, on the occasion above referred to, expressed my opinion that the tax on opium, or the revenue derived from it, is, of all species of taxes, one of the most desirable, as it falls in greatest part, not on the subjects of the government, but on foreigners.

The mode of realizing the revenue is the same in principle as that employed in the case of salt. It is realized through a monopoly and periodical sales.

The details of the business have been well explained in another paper, drawn up by Mr. Stark.

I am satisfied that the monopoly of opium has had no injurious effect on the agriculture or commerce of the country.

It has had a favourable effect on the interests of the people, in as far as they are relieved from the burthen of taxation, by the amount of revenue thus derived from foreigners.

The small amount levied on internal consumption, I have never heard objected to.

I do not consider any other mode of raising a large revenue by opium feasible.

> VII. Post-office Revenue.—You are also requested to offer your opinion upon the practicability of improving the plan upon which the Post-office is conducted, and of rendering it a source of profit to government without injury to the convenience of individuals.

VII. I have no acquaintance with the details of Post-office management, and am not qualified to give an opinion upon them. I have heard that the receipts from the Post-office in India are kept very much down by the abuse of franking; and I think that is a practice which ought to be abolished every where.

> VIII. Tolls upon navigable rivers and canals.—How far these collections affect commerce, or how far it may be practicable to extend internal navigation, and at the same time to indemnify the government for the expenditure which may be incurred for that purpose?

VIII. In as far as such tolls are a source of revenue to government, they are of the nature of transit duties, and liable to the same objections. In as far as tolls for the use of bridges, canals, roads and other expensive accommodations, are only a compensation for the cost of them, they are payments merely for a service rendered, and to this the Indian Governments have been directed to restrain them.

As the benefits of them are local, or at least confined to those who consume the goods which pass them, it seems but reasonable that they should bear the expense, and not the community at large, of whom the greater part do not partake the benefit. When the abuses incident to the collection can be prevented, such tolls therefore seem expedient.

The indemnification of the government for any increase in the extent of internal navigation depends entirely upon the amount of commerce to be conveyed by it, and is the subject of computation in each instance.

> IX. Pilgrim Taxes.—How far these can be considered as identifying the British Government with the superstitious and idolatrous worship at the places where the taxes are levied; and how far the abandonment of such taxes might tend to aggravate the evils that result from the assemblage of large bodies of pilgrims at places, and at periods when their feelings are peculiarly excited?

IX. I cannot enter into the train of thought by which the conclusion is come to, that, because we take from the pilgrims resorting to certain religious festivals, the tax which they have always been accustomed to pay, we identify ourselves with the superstitions they go to practise.

I think the case must be, that, in arriving at such conclusion, the receiving of the tax is confounded with the licensing of stews, and gaming houses, by which it is supposed that somehow they are authorized, though why you should refuse to license, or do any thing else calculated to lessen the evils which you cannot prevent, I do not understand.

But at all events the two cases are entirely different. We wish to avoid the appearance of authorizing stews and gaming-houses; but so far are we from wishing to avoid the appearance of authorizing the superstitions of our native subjects in India, that we profess it, nay, are bound to protect those superstitions, so long as the people desire to observe them.

A tax is commonly considered a discouragement; so much so, that if the pilgrim tax had been first imposed by us, it could hardly have failed to be regarded as a blow struck at the national religion, by an impediment thrown in the way of its most solemn ceremonies.

It has been alleged that the imposition of the tax has the effect of increasing the number of pilgrims; desire, it is said, being inflamed by difficulty. Upon this principle we ought to cry out for the abolition of all taxes on ardent spirits, for the purpose of lessening the number of drunkards, and for the multiplication of bad houses for the purpose of lessening debauchery.

That

Letter from *James Mill*, Esq.

That much endeavour has been used, and expense incurred to lessen not only the enormities but the calamities incident to such assemblings of people, the records of the Government afford abundant evidence. That the relaxation of these endeavours would be attended with a great increase of the evils can hardly be doubted. If only the tax were abandoned, and the same endeavours and cost for the prevention of evil were continued, I do not see what other effect the abandonment of the tax would have than that of increasing the number of pilgrims, by lessening the expense of their exploit and bringing it within the means of a greater number of persons.

> X. The monopoly of tobacco being peculiar to the provinces of Malabar and Canara, under the government of Fort St. George, it is of importance to ascertain whether there is any thing in the situation of those two provinces to warrant the establishment of a peculiar system of taxation in them, and whether the interests of Government, and of the people, may not be eventually promoted by placing the supply of Malabar and Canara on the same footing as the other provinces of Fort St. George. The expense of management and collection, as contrasted with the levy of ordinary custom or transit duties, and the charge annually incurred in repressing smuggling, and punishing breaches of the peace, will require to be particularly explained in as far as you may be able to do so.

X. In itself, tobacco seems as unobjectionable a subject of taxation, as any commodity can be.

It is purely a luxury, and not only so, but it is not entirely harmless; its effects are not good, either upon the body or the mind.

There has been a warm controversy between two collectors about the best mode of realizing a revenue from this source; and, as usually happens in warm controversy, there seems to be so much exaggeration as to lessen our confidence in the statements received.

Tobacco in any considerable quantity is consumed in India only in the provinces of Canara and Malabar, and it is grown in the neighbouring province of Coimbatore. That is the reason why the monopoly is confined to those provinces. The mode of realizing the revenue by monopoly appears to have been resorted to, as in the case of salt and opium, for the greater facility of coping with the smuggler.

It would appear that the means employed have not been successful in the prevention of abuse.

Whether this has arisen from defects which may be remedied, or from the insuperable difficulties of the case, remains to be inquired. If the latter, the tax should be given up.

It is said the people of Malabar and Canara are poor, and already over-taxed. That may be a very good reason for lessening the amount of taxation, without being any reason for abolishing the tax on tobacco. It is no reason for abolishing the tax on whiskey, that the people of Ireland are miserably poor, seeing the consumption of whiskey tends only to make them poorer.

(signed) *James Mill.*

LETTER from *W. M'Culloch*, Esq. to *T. Hyde Villiers*, Esq. dated 11 February 1832.

Letter from *W. M'Culloch*, Esq. 11 Feb. 1832.

Sir,

I HAVE the honour to acknowledge the receipt, on the 7th instant, of your letter dated the 17th ultimo, desiring such information and opinions as my experience may enable me to offer upon certain points therein specified, relating to the revenue administration of our Eastern possessions.

I trust it is unnecessary to assure you that it is no less my wish than I feel it to be my duty, to yield to the utmost limits of my power, a prompt and punctual obedience to the commands of the Right honourable the Board of Commissioners. I cannot, therefore, but deeply regret my inability, on the present occasion, to answer the questions contained in your letter. It is upwards of twelve years since I ceased to have more than a very general and superficial acquaintance with the revenue branch of the Indian Administration; and I hope I may be allowed to submit without offence, that the information now required can only be supplied by persons intimately conversant with the proceedings of the local governments in that department during the last eighteen years, and possessing ready access to their records. Even with these advantages, the task would need no little time and much laborious research; and after all, (if I do not overrate difficulties) the results on several of the points of inquiry would still be far from satisfactory.

Under these circumstances I must throw myself on the indulgence of the Board, and humbly crave exemption from an undertaking which I have not the means of executing, and also from being examined as a witness before the East India Committee on this branch of their investigation.

I have read with attention the Minutes of the Evidence given by Mr. Mill before the last Committee, and have no hesitation in declaring my general and almost entire concurrence in the answers given by that gentleman to the questions put to him.

The only material exceptions which I would wish to make from this declaration, are the answers which he gave to questions Nos. 4192 to 4202.

I am of opinion, with all deference, that it is most desirable that the natives should be employed *ostensibly* to a greater extent than they have hitherto been in the civil administration of our Indian possessions. I use the term *ostensibly*, because, in point of fact, they are

Revenue Administration of British India.

are at present employed much more extensively than is generally imagined in the revenue and judicial departments, and also in the public offices of the account; but until lately they have been very inadequately remunerated, and have consequently been placed under strong temptations to misconduct. From not being brought forth before the public eye, they have not received due credit and encouragement when they acted well; nor has the check of public opinion been allowed its ordinary influence in restraining malversation. It never can be a question whether or not native agency ought to be resorted to, for without it the whole business of Government must come to an immediate stand. The only questions are, first, whether the same principles of control and responsibity, of reward and punishment, should be applied to the Native as to the European class of public functionaries; and, secondly, whether native agency should be confined within the narrowest possible limits, or extended as far as prudence will permit. It is upon the latter point that I differ from Mr. Mill.

Without having had the advantage of personal residence in India, I cannot entertain a doubt that the exclusion, or rather the very limited admission of the natives, under the British Government, to situations of honour and emolument, is felt by them as a grievance. Their general capacity for business I have never heard disputed. Their want of probity and trustworthiness, indeed, has often been alleged as a reason for their exclusion from any but very subordinate employments, without, I think, making due allowance for the circumstances in which their moral defects originate, and also without impartially considering whether proper means have been taken to correct their bad, and improve their good qualities. If we show a disposition to confide in them, it seems not unreasonable to expect that they will endeavour to deserve our confidence. By judiciously operating upon their hopes and fears, they may be taught to perceive how closely their own interests are connected with assiduity in their duties and fidelity to their trusts. The performance of ministerial functions will gradually make them better acquainted with the principles and ends of our institutions, and more attached to them. In short, the freer their access to stations of profit and distinction is rendered, the less they will be likely to repine under the disadvantages incident to a foreign government.

Mr. Mill considers the feelings of degradation from being governed by foreigners altogether European. It may be true as respects the Hindoos (for I apprehend it is otherwise with the Mahomedan part of the population), that this feeling has been much blunted by frequent revolutions and long subjection to foreign domination, yet it should be recollected that even under their Mussulman conquerors, they continued for the most part in charge of the collection of the public revenues. But were it admitted that they regard with indifference the circumstances of their being governed by a few temporary sojourners in their land, with whom they cannot freely converse or intermarry, with whom they neither eat nor drink, nor worship God in common, and that consoling themselves with the benefits they enjoy under a strong, a just and a benignant Government, they overlook the distinctions between them and their rulers, of colour, language, manners and religion, I should find great difficulty in persuading myself, that they can view with equal indifference, their sparing admission to a field of honest industry and laudable ambition.

I am perfectly aware, from the extraordinary nature of our position in India, that the more important civil offices and high military commands, must remain in the hands of Europeans; but this appears to me to constitute an additional reason for employing the natives in such situations as they are capable of filling with advantage.

Let me not, however, be understood as advocating any sudden and extensive diffusion of native agency, or as holding out a prospect by such means, of effecting any immediate saving of expense. In order to the process being successful, prudent or safe, it must be cautious, gradual and slow. Checks, instead of being withdrawn, must be multiplied; and control, far from being relaxed, will require to be exercised with increased vigilance and activity. Neither will the number, nor generally speaking, the salaries of the European functionaries admit of reduction, at least, for a considerable time to come; whilst the allowances to the native officers (if they are fairly dealt by), should be proportioned to the importance of the duties assigned to them. Although, therefore, an eventual diminution of charge may be reasonably contemplated from an extended employment of the natives in the internal administration of the country, I am satisfied that no immediate relief to the public burthens ought to be expected from that source.

I hope that you will excuse the communication of an opinion not directly called for by your letter; but having stated my general concurrence in the evidence given by Mr. Mill, I thought it right to notice a point whereon I have the misfortune rather to differ from him.

I have the honour to be, &c.

19, Upper Bedford Place, *W. M'Culloch.*
11th February 1832.

LETTER from *W. M. Fleming*, Esq. to *T. Hyde Villiers*, Esq.

Letter from *W.M.Fleming*, Esq. 30 March 1832.

Sir, Barochan Castle, 30th March 1832.

I HAVE the honour to acknowledge the receipt of your letter of the 17th January, which only reached me the middle of February, containing queries on certain points respecting the administration of revenue in the East Indies; and in answer beg to state, that having been employed during my residence (on the Bengal Establishment) in India, almost entirely in the judicial branch of the service, I am unable to enter into the detail of revenue affairs,

with

Letter from W. M. Fleming, Esq. 30 March 1832.

with the exception of the opium department, in which, for some years before I left India, I was employed; but I shall endeavour to reply to the questions proposed by the Commissioners as fully as I am able, or my time will permit; and as far as they relate to the province of Behâr, in which I was almost exclusively employed.

I cannot exactly state the extent of territories which have been acquired since 1813, but they consist of the mountainous region of Kumown (which formerly belonged to the Napaulese,) Arracan and Assam, taken from the Burmese, neither of which, I believe, are very valuable, or likely to add much to the revenue of the country; and besides these, are the territories brought by the result of the Pindarree war, under the control of the British Government.

I am not aware that any very material change has taken place in the province of Behar in the revenue system since 1813, that province having been permanently settled under the Regulations of 1793; and I have little knowledge of the alterations that have taken place in the Western Provinces. Since I left India, however, I understand both the revenue and judicial administration have been materially altered, but this change does not seem popular.

I believe from the time the Board of Commissioners and Central Board were established in Behar, the Abkanee revenue increased, in consequence of more attention having been paid to it. There was also a greater revenue realized on the produce* of saltpetre, which had not been included in the permanent settlement, and had always been collected separately by the former Government as well as ours, being in fact a tax on the article produced, rather than on the land.

Resumptions have, in some of the districts of Behar, considerably contributed to increase the revenue, but I am sorry to say many of them appeared to me to operate vexatiously upon individuals, particularly the resumption of the Canoongoe lands, which was carried into effect rather hastily, and without due investigation. The proceedings have, however, been revised, and the errors in a great measure rectified. Since the promulgation of Regulation XI. of 1817, and subsequent Regulations, respecting the resumption of lands held free of assessment under illegal or invalid tenures, a considerable portion of land in the Behar provinces has been declared liable to the payment of revenue by the authority of the collectors and Boards, who, I doubt not, generally exercised the important trust with discretion; but the natives seem to think the mode of procedure by those authorities arbitrary, and would have looked upon such inquiries with less suspicion and distrust, had the old system of a reference by the revenue authorities to a court of justice, previous to resumption been adhered to, and, at all events, the decision of the courts would have been submitted to without murmur; and I much fear that the Courts of Commissioners established to try such cases by a Regulation passed in 1828 will be equally distrusted by the people, who will consider them, not as courts established for their protection, but for a very different purpose.

The province of Behar being permanently settled, the nature of the engagements between the Government and landholder is too well known to require explanation; the assessment throughout the province is certainly light in most instances, and I have every reason to think it was so originally; but much of the land which was at that time in a waste state, having since been brought into high cultivation, the income of the zemindar has, in consequence increased, whilst the Government revenue remained the same.

Cultivation in one district of Behar, that is Tirhoot, between the years 1804 and 1828, during which period I had an opportunity of being well acquainted with it, increased above one-fourth, and in many other parts of that province a similar improvement has taken place; and from my own knowledge, I can with confidence assert that the people of Behar are, in respect to wealth and comforts, in a much better situation than when I first knew it, I mean, of course, the middle and lower orders, for many of the old families have lost their property either by sale for arrears of revenue, or private sale, or mortgages, occasioned in some cases by their own extravagance, and in others by the chicanery of the agents intrusted with the management of their affairs. In Behar province, however, although there were a number of old families of rank, who had large possessions, there were also a greater number of village malicks, or small sharers, than in the lower provinces; and the greater number of these smaller proprietors still remain, and some of them have become very wealthy.

The cases of "sales," for arrears of revenue, have lately been very few in Behar, the revenue authorities being much averse to have recourse to such a measure; and even those which took place some time ago, were mostly occasioned by disputes between the sharers themselves, about their respective portions, and a sale became the only mode of settling the dispute, when perhaps the village or estate was purchased by one sharer, who happened to be rich, and who in this manner managed to make an arrangement with the contending parties; indeed, in some cases in Tirhoot, I have known the sharers in a village so numerous, that the portion of land was so inconsiderable which belonged to, or came to the share of some individuals, that it could hardly do more than support them, so that the revenue had to be made good by the more wealthy. To explain fully the whole system and detail of this village community would be tedious, but I may shortly remark, that the common practice is for each sharer (who are generally Brahmins or Ragepoots, and work very little), to appropriate a portion of the land, (for which they pay no rent), equal to what they suppose to be the profit of their respective shares, this they cultivate on their own account; the remainder of

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* The investigation and arrangement respecting salt petre was made by Mr. L. Kennedy, under the order of Mr. Dean, Commissioner of Behar and Benares in 1815 16.

Revenue Administration of British India.

of the land is let to the more industrious and hard-working classes of resident or non-resident ryots, who pay a rent equal to at least half the produce of the land cultivated by them, and from this fund the revenue and other charges is to be paid. In favourable years no difficulty is experienced, and there is sometimes a surplus to be divided amongst the sharers, which immediately goes, spent perhaps in a marriage, at which they spend all they have or can borrow; but in case of a bad season, or any unforseen demand, how is the deficiency of rent to be made up, but by the more wealthy sharers, who may probably never be repaid; indeed, it often happens that the petty sharers (where they are very numerous) cultivate more land than they are entitled to, and thus throw the burthen on the more wealthy proprietors, who have no mode of saving themselves but by withholding the revenue, and allowing a sale to take place. It is true *that*, was sometimes had recourse to by individuals (although I believe not frequently) to oust their partners; but this may be either discovered by the collector at the time of sale, or rectified by a suit in Court.

It is now very common, and is daily becoming more so, for persons to give a lease of a village, "talook," or share to an intermediate person, "teekadar," who is to pay a certain fixed sum yearly to the proprietor, and to collect what he can from the ryots, and pay the revenue; this gives rise to endless disputes with sharers, as well as the cultivating ryots, who are far more oppressed by these teekadars, or middle-men, than by the proprietors; and these middle-men often divide and subset to others, which increases the evil. Many of the ryots are, however, wealthy, and are generally much improved in their circumstances since I was first employed in the province; they are an independent race, and will not submit quietly to much oppression; they have, also, various modes of annoying the zemindars and middlemen, or "teekadars," and except the very lowest orders, who I believe never had any real right in the soil, are as well off as most of the tenants in this country.

On the subject of these rights or that of the actual cultivators of the soil, I have to observe that they vary in each district, and that even resident ryots belonging to the same village do not possess the same rights and privileges; they may all be classed under the denomination of "Mokuddums," or those persons who by prescriptive right had become hereditary ryots of some portion of land, the rate of which the zemindar could not raise. "Khoodkasht," those who cultivate land of which they are proprietors, and "Chupperbund," those who have a house in the village, under which term indeed, may be included every description of resident ryot. There are also "Pac-kasht," or ryots, who reside in villages, and take a portion of land to cultivate from year to year, and generally pay a less rent than the lower class of resident ryots, who have certain advantages, such as the choice of the land, and paying nothing for that occupied by their houses. Artificers and traders, however, pay a considerable ground rent, unless they happen to be cultivators, which is not unfrequently the case, particularly the former. Some classes of ryots, as the Brahbun, Ragepoot, and in fact all of the higher castes, pay a less rate of rent than those of low caste, from the former being obliged to employ ploughmen, as they cannot perform this work with their own hands, but the rate of this deduction depends on the custom of the village; they also, I mean the high caste inhabitants, and a class of people called "Guallahs," (cow keepers,) keep large herds of milch cattle, for the grazing of which they pay little or nothing; but in a country where there are no fences, this is a great nuisance, and often gives rise to serious disputes and affrays. There is also a class of ryots called "Queries," who cultivate vegetables, opium, &c. who are considered superior cultivators, and are generally rich, many of them being worth from one to 10,000 rupees, (a very large sum for a ryot in India,) but who, notwithstanding live as frugally as other cultivators.

In almost every part of this province it is very customary for the ryots to pay half the produce, and sometimes rather more, as rent, but which is generally converted into a money rent, (after the quantity is ascertained or estimated) at the first selling price of the season. The ryots are however allowed (previous to the division or estimate being made) to deduct a small portion as the expense of harvest and the payment of watchmen, &c.

Money rents are however common in some parts, but in case of any disputes about rates, a division of the produce is generally had recourse to; and it appears a fair mode of settling the matter, and may be considered upon the whole not unfavourable to the ryot, who has the straw and chaff to himself, besides some other advantages.

I may further state, that in all the districts of Behar there exists a class of people called "Dehwalls" or village molicks or proprietors, who cultivated their own lands, many of whom pay direct to the Government, having had the settlement made with them; others however pay through the Rajahs and other great landholders, and although many of these have become (nominally only) ryots, yet they still retain certain proprietary rights, which they exercise, and in a great proportion of the villages in Tirhoot and some other parts of Behar, they are so numerous and have such influence, that even the great landholders who possess these villages and pay the revenue, find it their interest to compromise with them for a very moderate rent, and leave them unmolested.

I think, from the fact of the great landholders being so tolerant of these "Dehwalls," there can be little doubt but they were the real proprietors of the soil, and that the revenue payable by them through the great landholders and zemindars ought to have been fixed at the settlement, if it was not made with them. I may also add, that these are the class of cultivators properly denominated "Khood Rasht" ryots.

I have already stated, that the assessment made at the diurnal settlement is light in Behar, but in Bengal it is said to be unequal in many cases; this may, however, be in consequence of some zemindars having managed their estates better than others; and to this cause I am inclined to ascribe, in a great measure, the sale of many estates in Bengal soon after

Letter from *W.M.Fleming*, Esq. 30 March 1832.

after the permanent settlement for arrears of revenue.' As an instance I may mention the case of the Rajah of Burdwan, who at this time was much distressed for money, so much so that he was obliged to dispose of a portion of his estate; but he has since not only repurchased it, but many other extensive estates, and pays nearly forty lacs of rupees revenue yearly, which I have heard him acknowledge is not half of what he collects. It is therefore clear, I think, that the assessment of his own estate was light, as well as that of the person whose property he purchased, the Rajahs of Bishampore. I must however admit, that in no part of the country have the ryots been more oppressed than in this zemindarry; but for an account of the particular system which prevails there, I beg to refer to my letter in delivering over charge of the office of judge of the district of Burdwan, a copy of which was forwarded to Government in the judicial department, with my letter dated 7th August 1815, as well as to a subsequent report, I believe by Mr. E. Molony, in consequence of which Regulation VIII. of 1819 was enacted; previous however to this enactment, the condition of the ryots had been much amended by the exertions of the European officers, and a stop had been entirely put to the system which had prevailed of ousting them if they did not agree to exorbitant rates. I may add, that this district, in which there is little or no waste land, is one of the most populous in India; by a census taken by Mr. W. B. Bailey in 1813-14, the population amounted to more than 600 on each square mile.

The province of Behar contains a much greater proportion of waste land than the district just mentioned. Ramghur, the southernmost part of it, is hilly and wild, and hardly one-fourth is capable of being cultivated; but the other districts, both on the north and south sides of the Ganges, are well cultivated, although there are still considerable tracts of grass land and jungle, which have never been ploughed, where large herds of cattle are pastured; this may be perhaps nearly one-third of the whole extent. The population is about 250 to the square mile.

The cultivation of indigo has had a considerable effect in enriching the inhabitants of Tirhoot, and part of Sarun; but the system followed by the planters there, is quite different from what obtains in Bengal, where the planters are generally at variance with each other, in consequence of the practice of making advances for the plant, which is grown by the ryot, who agrees to deliver so many bundles per rupee to the manufacturer; were the quantity of land specified on which this plant was to be grown, or only one manufacturer to make advances in a village, no dispute could arise; but it often happens that two or more manufacturers give advances to the same ryot, and when the plant is fit for cutting, each manufacturer endeavours to obtain it; a battle ensues, which in such cases is not unfrequently attended with loss of life, and the result is a suit in court, which must be attended with loss to all parties; this is not, however, the worst of it, the system tends to the demoralization of the ryots and the people generally, and to degrade the European character in the eyes of the natives; and nothing, I believe, prevents the recurrence frequently of such scenes, particularly in the vicinity of Calcutta, but the fear of being removed from the district.

There are, I know, a great many most respectable indigo planters in Bengal, as well as in the other provinces; but I wish to show what may be expected if adventurers were to be indiscriminately admitted to settle in the interior. The system which prevails in Tirhoot and Sarun, is very different from what I have just described; there, the planters are all on good terms and ready to assist each other, as they have long agreed among themselves for the general good, that no two planters shall cultivate in the same village; so that there is no collision in consequence of double advances to the same individual; and this plan has been encouraged by the local authorities, and lately by the Government, in so far as not to permit persons to build factories within a certain distance of each other, or what has the same effect, refusing permission for them to hold land on which to build, too near any other established factory. The planter in these districts does not purchase the plant by the bundle, but advances so much for each begah cultivated, taking the chance of the produce, and the ryot is in this way secured from loss; but to prevent fraud, the advances are made by instalments at the time of ploughing, sowing and weeding, and the planter has a right to give up the land at half price, any time before the month of June, if the indigo plant is not worth keeping, as at that season, the ryot can sow his rice crop, so that in fact the land is made over to the planter for a time; the effect of this is very different from what would be the consequence of Europeans being permitted to purchase lands, or hold in perpetuity above fifty begahs. Under the present system, the planter in Tirhoot is the friend of the ryot, and on entering into engagements jointly with them and the zemindar, always stipulates that he shall pay the former his full share; but were the planter proprietor of the land, he would not have the same interest in supporting and conciliating them, and disputes would probably be the consequence; besides which, I very much doubt that Europeans would find any advantage in the purchase of estates in India, even if allowed, or that they would be enabled to produce indigo at a cheaper rate; on the contrary, I know that a European cannot with hired servants, even at the low rate of 2 rupees and 8 annas per month, cultivate either grain or indigo so cheaply as the ryot; and that in cases where European planters have taken a village in farm, in the name of some of their servants, and consequently, virtually had the management and control over the ryots to a certain extent, they generally found that they were losers; and I have no doubt every planter in Tirhoot will admit the fact. Before I conclude this part of the subject, I consider it but justice to state that during the long period of 22 years, 12 years of which I was register, and afterwards judge and magistrate of Tirhoot, I had an opportunity of knowing the indigo planters settled there very intimately, and I can vouch for their being a most respectable and well-informed body of men, who from their upright and honest dealings with the native inhabitants, have obtained their confidence very generally, and are so highly respected, that the word of a planter is hardly, if ever, doubted in that district; and it was their pride to be able to say, after a long residence there, that they hardly ever had a cause in court. In giving this testimony in favour of the Tirhoot planters, I do not mean to detract any thing from the character of the European settlers, either in the neighbouring districts or in other parts of India, many of whom I know to be equally respectable and well-disposed towards the native inhabitants; but I consider it right to bring to notice a body of men, who have by their good conduct made the European character respected by the natives of one district, and to point out the danger of permitting mere adventurers (of whose character nothing is known) indiscriminately to settle in Behar, or the Western Provinces, without the salutary check of being liable to removal from the district, should their misconduct render such a measure necessary. I should be sorry to see this measure had recourse to on trifling occasions, or without the fullest inquiry and consideration of all the circumstances of the case, yet of its efficacy I have no doubt, as a restraint on the passions of Europeans, who are sometimes inclined to be violent with the natives, particularly on their first arrival in India; and the few instances which have occurred of persons having been removed from the interior, is sufficient proof that this power has been used with discretion.

I have little or no knowledge of the salt department, or revenue arising from it; but the price of the article in the interior is higher than the poorer classes can well afford to pay for it, that is, from 6 to 8 rupees per maund (or 80 pounds), and the consequence is, that much salt of a very bad and unwholesome quality, made from the refuse of saltpetre and other salts, is manufactured and used in the province of Behar. I have reason to think that a larger quantity of salt might be manufactured along the line of coast, including Arracan, now belonging to the honourable Company, which would reduce the price; but the revenue would not suffer, as from the increased consumption, it would rather be benefited; and the illicit manufacture and consumption of bad salt, and smuggling it from the westward, would then cease.

With regard to the present plan of levying a revenue from opium, in Behar and Benares, I am of opinion that it is, perhaps, upon the whole, the best that can be adopted, being less objectionable than any other monopoly, as well as a fair object for taxation; and the system, if properly managed, having, it appears to me, rather a beneficial influence than otherwise on the general interests of agriculture and commerce.

As the cultivators are at liberty to enter into engagements with the opium agent and his deputies, for the cultivation of the poppy or not, as they please, it follows that the culture would rapidly decrease if it was not profitable. I believe there is no doubt that a part of this profit arose from a portion of the drug being sold to smugglers; but, since the price paid to cultivators has been raised, I have reason to think that this traffic has, in a great measure, ceased, and it was a conviction that this would be the case, as well as that the price paid was too low, that induced me twice to reccommend an increase of price to be paid to the cultivators. The early delivery of the drug, which has been insisted upon and enforced since the collectors were appointed deputies in the department, has also tended to check smuggling, and prevent fraud on the part of the cultivators and others usually concerned in it; yet, notwithstanding these checks, the cultivation has increased, and is now commonly followed by other classes of ryots besides "Queries" (who were formerly the only growers of the poppy), and I believe the cultivators are as well paid for the drug under the present system of monopoly, as any trader could afford; *i. e.* supposing a custom or tax was levied, likely to produce a revenue equal to that now realized from the drug on the present system, the monopoly being in some degree discouraging, the internal consumption of a drug so pernicious as opium, is surely a rational object of policy; it is also the easiest, most economical, and least harassing mode of levying a revenue from it, and renders the smuggling of the drug more difficult. The system, even in a commercial point of view, appears to me beneficial, as being perhaps the only means of ensuring a supply of the pure drug of a uniform quality, and prepared in a particular manner to suit the taste of the Chinese, which if not duly attended to, would, I apprehend, greatly injure the trade, which has long been a most profitable one to the merchants of Calcutta, besides being a source of revenue. Indeed, the minute recorded by Lord Cornwallis in 1786, respecting the best mode of deriving a revenue from opium, appears to me so conclusive on the point, that it is quite unnecessary to say more on the subject.

The ryot who engages in the cultivation of poppy, is so far placed beyond the control of the zemindar, that no increase of rent can be legally demanded for poppy lands; but as the lands so cultivated are frequently changed, and some opium lands are more valuable than others, it is difficult to fix a rate, and it can therefore only be established in comparison with lands of a similar quality on which other things are cultivated; but I believe the poppy cultivators, from their being so immediately connected with the collectors, or deputy opium agents, are sufficiently protected; and as the highest rent is always paid for poppy lands, the zemindar can have no object in discouraging the cultivation of the plant, unless with the hope of ultimately extorting a larger rent for land producing the drug, from knowing the anxiety of the agent to procure an extension of cultivation.

I may remark that in fixing the rent of land on which pot-herbs, poppy, sugar-cane and tobacco are grown, it is usual with the zemindars to rate them at the highest grain rent, and to collect an additional sum according to the description of produce, this is certainly an "Abwab," or exaction, but it is so managed as never almost to appear, even in cases of dispute, when the matter comes before a court. Upon the whole, however, I think that where the deputy agents do their duty, both the ryots and zemindars benefit by the cultivation of the poppy. From various experiments which I instituted respecting the quality of the Behar, Malwa and Turkey opium, it appears that they differ greatly in their effects on the

Letter from *W.M.Fleming*, Esq, 30 March 1832.

the individual who chews or smokes them, as well as in strength and flavour, and other sensible qualities; and that there is really something peculiar in the Behar opium, and that its effects on the constitution are less injurious than either Malwa or Turkey opium; this fact accounts for the preference which (I have been informed by persons engaged in the trade) the Chinese still give to the Behar and Benares opium, and this preference will no doubt continue, if means are taken to secure the purity and flavour of the drug sent from these agencies.

The cultivation of the poppy was considerably extended in Behar and Benares in 1827 and 1828,* and may certainly be increased even in the district of Bogulpore; but there appears strong grounds to doubt the propriety of introducing the culture into Bengal, not only because by doing so much greater facilities would be afforded to smuggling for exportation as well as internal consumption, but, because the drug produced would be thin and watery, apt to ferment and deteriorate the quality of the provision.

Should it however be considered desirable still further to increase the quantity of the drug, the cultivation of the poppy may be extended to Rohilcund and other provinces to the westward, by which increased supply the price would be probably reduced in China, and consequently at the sales in Calcutta, but the smaller price would be more than compensated by the increased quantity disposed of; and as the drug can be (I have reason to think) produced much cheaper in the provinces than it can be in Malwa and the other western states, I think it likely that the cultivation of the plant there would decrease, and that the whole supply of the drug for the China market would be from the Company's provinces. It is not easy to ascertain exactly, the difference of price between the Malwa and Behar opium, as, although the price paid for the Malwa opium is six or eight rupees per "seer" (2 lbs.), and for the same quantity of Behar only 3½ rupees, yet the former is purchased in a dryer and a harder state than the latter; but admitting that the Malwa is so dry as only to contain 20 parts of water in the hundred, and the Behar 28 per cent. (the standard fixed for the receipt from the Behar cultivators,) yet still the Behar drug is much the cheapest of the two. It is not difficult to account for the Malwa † chests having sold higher in China one season than those of Behar, for they actually contain a greater quantity of dry opium, and besides the character of the Behar opium had suffered in consequence of the inferiority of the provision of 1824 and 1825 (but which there is reason to believe has recovered.) With the view, however, of ascertaining whether the mode of manufacture of the drug and package adopted in Malwa was preferred by the Chinese to that which had been so long practised in Behar, a few chests were packed with pounded leaves in the Malwa manner, and also one or two in oiled paper, and sent to China with the provision of 1828. The result of which I have not heard; but as the opium was necessarily more dried before it could be packed in the Malwa fashion, it was weight for weight more valuable than the Patna opium, in shells or balls, which are made up at a lower consistence, the proportion being as 72 is to 92. The numerous checks which have been introduced into this department since 1826, to insure (as far as the season will admit,) the drug being of a uniform quality, to prevent adulteration and fraud on the part of the persons employed in the manufacture, and to secure to the ryot a fair and equitable remuneration for his labour and care, and at the same time to prevent fraud on his part, have been attended with considerable success.

A great saving has been affected in the expense of inspecting and manufacturing the drug, and particularly in preventing waste in the factory, by which, in 1828, a saving was effected of no less than 500 maunds or about 260 chests, worth between three and four lacs of rupees, which more than makes up for the increase of price paid, whilst at the same time a better and more valuable drug was brought to market, and consequently more likely to compete with the Malwa drug. I may here remark, that it is understood the Chinese speculators only expend a certain sum yearly on opium, and if the quantity of the drug imported is large, the price is consequently lower; but there is reason to believe that the consumption is rather increasing, and if that is the case, a larger sum will soon be employed in the traffic. I heard that in 1828 the importation into China was about 18,000 chests, of which 800 or 1,000 were from Turkey, 9,000 Malwa, and about 8,000 Patna and Benares; and that the Chinese that season expended in purchasing the drug 12,500,000 Spanish dollars, and that the Patna opium maintained its character in the market, and was preferred; but it must be admitted, that if the above statement is nearly correct, the large proportion of Malwa and Turkey opium now imported into that country is likely in time to reconcile them to the use of that description of drug, to the great detriment of that of Behar. The memorandum on the opium revenue which accompanied your letter, explains the present system of monopoly under which it is realised, and at the same time gives a general view of the mode in which it is received from the cultivator, and manufactured. I therefore consider it unnecessary to enter more at large on the subject of cultivation and manufacture, as it is fully and particularly detailed in my correspondence with the Government in 1822, and with the Board of Customs, Salt and Opium, in 1827 and 1828, to which I beg to refer. I have already given my opinion in favour of the continuance of the opium monopoly in preference to raising a revenue by means of a duty; but although I am not aware that the same objections exist to the discontinuance of the salt monopoly, I do not possess sufficient knowledge respecting it to enable me to offer an opinion on the subject. As there are no tolls on any of the navigable rivers or canals in Behar, I can say nothing respecting their effects. There is a tax on pilgrims levied at the city of Gya in Behar, which produces a considerable revenue, between two and three lacs of rupees yearly, one-tenth of which is paid to Rajah Mattugut Syng, the (zemindar) proprietor of the land on which it is situated; but I never understood that the collection of it, or the supervision exercised by the local authorities, was considered as identifying the British Government with the superstitious worship at the place where the tax is levied in any way whatever; and I am quite sure that the abandonment of this tax, and the regulations which at present exist regarding it, would, by tending to excite distrust and suspicion in the minds of the natives, rather increase their idolatry, place the pilgrims more under control of the priests, and more liable to their grinding extortions, and render the assemblages of large bodies of pilgrims at such places dangerous to the peace and tranquillity of the country.

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* The produce of one district (Sarun) under Mr. Kennedy's management, increased between the years 1821 and 1828, from about 1,800 maunds to 4,000 maunds; and the total produce of the agency was, in 1821, only 4,400 maunds, and in 1828 it was 9,866 maunds.

† Malwa chests contain each 134 lbs. of firm opium, *i. e.* 8 per cent. water. Behar chests contain each 116 lbs. of opium of the same consistence, so that there is about 1·7th more opium in the Malwa than the Behar chests.

I have the honour to be, &c.

W. M. Fleming.

Letter from *T. Fortescue*, Esq. dated 29th February 1832.

See Extracts from Mr. Fortescue's Letter of the 2d February on Judicial Affairs.

LETTER from *Thomas Fortescue*, Esq. to *T. Hyde Villiers*, Esq. dated 29th February 1832.

Sir,

1. Since I had the honour to address you on the 2d instant, I have received your second letter of the 17th January last, to which I will now reply; requesting that this, and my former communication, may be taken up together.

> " 1. What new acquisitions of territory have been made since 1813," &c.

2. I do not recollect from the year 1813 to 1821, when I left the presidency of Bengal, any new acquisitions of territory, excepting such as had arisen from interchanges on the frontiers.

> " 2. What change has been effected in the revenue administration of the territories which were in the possession of the British Government in 1813," &c.

3. Nor of change in the revenue administration of the territories in the possession of the British Government in 1813, except by the imposition of such taxes as the (chowkedary), watchman's and pawnbroker's, and the abolition of many in the territory of Delhi; with respect to which latter, I beg to refer to a report in the Custom Department, dated the 22d July 1820, from Delhi.

> " I. It will be desirable for you to explain in all instances of considerable increase of receipt," &c.

4. Augmentation of revenue has been the consequence of periodically increasing settlements, in the Western Provinces and Delhi; of the assumption of public rights, by resuming alienated lands and pensions; and by better economy in making the collections; I do not here refer to the other branches of the public income, as the Customs, &c.

5. I am not disposed to consider the increase of revenue as " an aggravation of the general burthens," except when over assessment has taken place; and then decidedly such temporary increase has " operated on individuals," not only " vexatiously," but so as to ruin them, and the public interests likewise.

> " II. In all instances of increase of charge," &c.

6. I am not aware of increase of charge over that of receipts: diminution of certain establishments has, I think, in some instances been decidedly beneficial, and might be extended, so as to leave the community unmolested by our low, and ill-paid petty officers.

> " III. The nature of the engagements between the Government and the parties who are recognised as the landholders," &c.

7. I have not by me copies of " the engagements between the Government and the parties who are recognised as the landholders," but they must be matter of record at the India House. The engagements are generally full and comprehensive: they are substantially the same, in all essentials, for the presidency of Bengal. They are, however, far from being either universally interchanged, or practically acted upon, especially in that most important point, the welfare of the local occupants or ryots.

8. These engagements, based on those of the native governments, and, like other documents to which we have constant reference, issuing from the same source, all contemplate and direct protection and justice towards the ryots. All jagheer,* Istumrar, Enaum, Maofee and other grants from the native rulers, go specifically to this point; and the fact of petition against, and redress of grievance, in former times, is no less notorious, than matter of historical record.

9. My earliest impressions were, that our Government, at the formation of the permanent settlement, not only abstained, in spirit and letter, from limiting or abolishing the interests of

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* Vide a Report on such tenures in the Political Department, dated Delhi, 4th December 1819; Par. 113, *et seq.*

Letter from T. Fortescue, Esq. 29th February 1832.

of the occupants, (under whatever qualification or title) denominated ryots; but that the Government did intend and declare, that existing interests remained untouched by that grand measure.

10. That those interests were not then defined by the Government, nor clearly understood by its European officers, is incontestible; though it seems evident that some indistinct notions were then entertained in favour of the ryots.

11. I am also aware that many deny rights to the occupants, or ryots, even if the public enactments did not preclude (as they assert) interference between the zemindar and the ryot on the part of Government.

12. Opportunities of no inconsiderable local experience, directed with much solicitude to this topic, has satisfied my mind that the ryots are not without their rights. I do not find that the ryots have perfect or absolute rights, without which, many would consider that they have, practically, none; but I maintain that they possess certain qualified rights, or interests, if they should be rather so termed.

13. Such qualified rights or interests, are those of occupation and regulated share of the produce, according to local custom, which, from very remote time, determines what is the ryot's and what the zemindar's, or Government's, or jageerdars, &c. &c.; for it matters not which of these receive: they are, as to the ryot, one and the same.

14. The various elements, and the practice too, for adjusting these qualified rights, exist; and though continually disregarded and violated, from there being no power in the present system of things to uphold and confirm them, they still erect a tangible, respected and clear interest to the ryots, on very many occasions.

15. It is true that even were the competency of the existing courts less doubtful, and their impotency less, in effect, than they prove to be, still such qualified right is often neither worth prosecuting for at a distance, nor likely of early or fair investigation, where the native village establishments have been broken up, and are no longer available, as in the Lower Provinces.

16. But all the essentials for ascertaining and determining these qualified rights are invariably, almost, to be found on the spot and its neighbourhood, where, in the presence of the principals, and all others in any way interested, such matters are usually brought to a simple, speedy and amicable issue; and still more readily and satisfactorily so, when aided by the ancient fiscal officers, as the Paasbens, the Mirdahas, the Bunneahs, the Kunniahs, the Putwarrees, and the Canoongoes, with their books and papers of accounts, as in the Western Provinces.

17. It should be borne in mind that Indian machinery frequently appears, at a distance, and, to an European particularly, as complicated, and confused, though it is not really so, either in minutiæ or result, when viewed practically; and we quit home, terms and ideas, to lend ourselves to what is purely oriental.

18. I will only add on this head, by way of summing up, that the grants of the ancient Government recognize qualified rights in the ryot; and that the fact of their having maintained them is established. Further, that neither the permanent settlement, nor any subsequent regulation, has cancelled those rights.

19. What is requisite in favour of the ryot is but to follow our predecessors by the acknowledgment of those qualified rights, and to improve on their practice, by rendering that certain, which from the nature of the former administration could rarely be effected; but which, through the instrumentality and aid of suitable and convenient tribunals, would be accomplished.

"How the amount receivable by the Government has been really assessed," &c.

20. The assessments in the ceded and conquered territories and in Delhi, are, with few exceptions, formed with the parties recognized as the landholders; and the amount regulated by the best obtainable approximation to the real assets, and the general state of the country.

"How the amount payable by the occupants of the land has been adjusted," &c.

21. No interference takes place, on the part of the Government, to adjust or regulate the demands between the occupants and those engaging with the Government, whether as the recognized landholder or intermediate person. This is rather left to the parties themselves to determine. Nor can I contemplate the discussion of the revenue, with reference to the suggested distinction between "rent of land," or a "tax enforced by law," as leading to any practical utility.

22. The amount of the public revenue, whether received directly by the Government, or indirectly, has different results according to circumstances. A stranger or farmer for instance, who has no other interest in an estate than his own, will frequently much injure it. While, on the other hand, he may greatly improve it, when acting in accordance with the feelings of the landholders and occupants, and assisting them with his skill and capital.

"How far, in short, the agricultural classes have been affected," &c.

23. To speak very generally and concisely as to the effect of the revenue settlements on the agricultural classes, I would say, that with the most decidedly best intention on the part of the Government towards the cultivating community, their prosperity has clearly not been advanced to answer the expectations entertained, or the sacrifices made; though at the same time much general and rational good has been the result in the Lower Provinces under the permanent settlements. In the Western Provinces general dissatisfaction is no doubt felt, from the frequent inequality of the settlements. It is the condition of the ryots

Revenue Administration of British India.

ryots, more especially, to which I would draw attention, in order to confer real and lasting happiness on India.

" IV. Custom duties," &c.

24. The transit and custom duties in the Lower Provinces, do not appear to be burthensome; nor were those for the Ceded and Conquered Provinces, when I left India in 1821. Great amelioration and improvement had been effected by the abolition of many intermediate custom-houses, and the consolidation of duties. In the territory of Delhi, the most complicated and curious system of duties prevailed, when I reported on them as before alluded to, paragraph 3.

25. The effect, generally, of the custom duties, did not seem to me as at all deterring or impeding speculation or commerce; trade in all its branches appeared to be flourishing and improving.

" V. To explain the system of raising a revenue from salt," &c.

26. I am not in possession of documents to enable me to explain, in detail, the system of raising the salt revenue, but the monopoly has appeared to me to place the article, in point of price, beyond the reach of many. I do not consider that the agricultural or commercial interests of the country suffer by it.

" VI. You are requested to submit similar observations on the operation and effects of the system of levying a revenue from opium," &c.

27. The monopoly of opium, while sufficient is readily to be obtained for medical purposes, is perhaps in one respect not objectionable, as restraining the excessive use of the drug, to which the people of the East are so addicted.

28. I am not aware of any measures in the salt or opium departments, that would be likely to improve the agriculture of the country.

" VII. Post-office revenue," &c.

29. I remember very great attention to have been bestowed on the post-office department. Many plausible plans were proposed for improvement, yet little could be effected, so numerous were the difficulties and obstacles.

" VIII. Tolls on navigable rivers and canals," &c.

30. I do not understand that the tolls on the navigable rivers, canals and ferries affect commerce injuriously, nor do I recollect any means of probable success for improving the internal intercourse, by extended communication by water.

" IX. Pilgrim tax," &c.

31. I have never been of opinion that the pilgrim taxes were objectionable. The continuance of them by no means implies the charge of identifying the Government with the superstition and idolatry of the people. It is in a great degree pleasing to them, as a pledge of the Government's toleration, and a means of maintaining the requisite establishments.

" X. The monopoly of tobacco," &c.

32. With respect to the monopoly of tobacco on the other side of India, I am not competent to offer any observation.

I have the honour to be, &c.

Bath Hotel, Arlington-street,
February 29th, 1832.

Tho. Fortescue.

LETTER from *H. G. Christian*, Esq., to *T. Hyde Villiers*, Esq.

Letter from *H. G. Christian*, Esq. 19 March 1832.

Bilton Hall, near Knaresborough, Yorkshire,
19th March 1832.

Sir,

On the 11th of the present month I had the honour to receive your letter of the 17th of January last, and without further delay I shall proceed to submit, for the consideration of the Commissioners for the Affairs of India, the information I possess on the several points alluded to in their commands.

It is almost unnecessary for me to state, if I could do so with precision, what new acquisitions of territory have been made since 1813, because the official records of the India House must contain the latest as well as the most accurate information.

Since 1813, a portion of territory was either conquered from or ceded by the Nepaulese; some districts were ceded by the Rajah of Berar, besides the ceded districts on the Nerbudda; but as I was never employed in the revenue administration in those parts of the country, I have no opinion to offer regarding either their state or condition.

Certain changes have, I understand, been effected in the revenue administration of the territories which were in the possession of the British Government in 1813, during the period that has since elapsed; I mean that the powers of the collectors have been occasionally increased or modified. Some Regulations passed in the year 1822, prescribed the rules to be observed both in regard to the plan of settlement, and to the mode to be observed, on all future occasions, in conducting sales of land for the recovery of the dues of Government.

Since that period, Commissioners of Revenue and Circuit have been appointed to separate portions and divisions of the country, and the Boards of Revenue have been either abolished altogether, or one general Board constituted at the presidency. Several of these alterations have taken place since 1828; and as I quitted India at the close of 1827, of course I know very little regarding changes which may have taken place since that period. I do not think that many new taxes have been subsequently imposed; nor do I believe that the rates of assessment have been materially altered.

The following brief review of legislative enactments may here be useful:

Regulations I. and X. of 1814 have reference to stamps; Regulations XVII. and XVIII. prescribe rules relative to the recovery of arrears due on the sale of spirituous liquors, and in respect to land revenue, &c.

Regulation XIX. alludes to the partition of estates.

Regulation I. of 1815 secures the right of Government to assess lands held rent-free under certain grants.

Regulation XII. of 1816 is for the establishment of a custom-house at Cox's Bazaar, for the collection of government customs.

Regulation XIII. has reference to the manufacture and sale of opium.

Regulation XIX. prescribes rules for levying a toll on the passage of persons and property over rivers and lakes.

Regulation XV. of 1817 imposes a duty on foreign salt imported by sea.

Regulation XXIII. defines the right of Government to the revenue of lands not included within the boundaries of estates for which a settlement has been made.

Regulation XI. of 1818 prescribes certain modifications of Regulation XIII. of 1816 regarding the manufacture of opium.

Regulation XI. of 1819 directs how lands may be resumed which are held rent-free under illegal tenures.

Regulation VI. rescinds Regulation XIX. of 1816; Regulation VIII. defines the relative rights of zemindars and putnee talookdars; explains and modifies other parts of the system established generally throughout Bengal.

Regulation X. reduces into one enactment the rules respecting the manufacture of salt, &c.

Regulation I. of 1820 has reference to Regulation VIII. of 1819.

Regulation V. imposes a general custom-duty on tobacco.

Regulation I. of 1821 constitutes and appoints a Mofussil special commission.

Regulation IX. authorizes a revenue officer to officiate as magistrate, and *vice versâ*.

Regulation III. of 1822 modifies the constitution, and alters the jurisdiction of the several Boards of Revenue.

Regulation I. of 1823 amends certain parts of Regulation I. of 1821.

Regulation VII. of 1821 declares the principles, &c. according to which the settlement of the land revenue in the ceded and conquered provinces is to be hereafter made.

Regulation XI. explains the existing Regulations relative to the sale of lands for the recovery of arrears of revenue.

Regulation VII. of 1824 regards spirituous liquors and drugs.

Regulation VIII. has reference to the collection of a toll on boats passing through certain rivers.

Regulation XII. prescribes the penalty on revenue defaulters.

Regulation XIX. contains rules for referring to collectors summary suits.

Regulation XVI. regards stamps.

Regulation V. of 1825 has respect to the union of the powers of judge and collector.

Regulation IX. authorizes revenue officers to let in farm estates on default, or to hold the same khas.

Regulation XIV. has reference to certain rules respecting rent-free tenures.

Regulation VIII. of 1826 has reference to opium.

Regulation XII. to stamps.

The preceding detail will explain, better perhaps than I could describe, the alterations which have occasionally taken place in the revenue management of the country since the year 1813; and as the leases have been generally extended from time to time throughout the ceded and conquered provinces, I do not imagine that the rates of assessment have undergone any material alterations; although I have understood that in places where any undue pressure has been discovered, reductions or remissions of revenue have been authorized to a great extent.

Having been so long absent from India, it will not be expected that I shall be able to explain either the nature or causes of any increase of receipt; but the figured statements submitted occasionally to the honourable the Court of Directors will exhibit, at one view, all necessary information; and the official correspondence from India in the volumes of Selections will afford data from which an opinion may be fairly formed whether such increase, if any, has operated vexatiously upon individuals.

I do not apprehend that there has been of late years an increase of charge; on the contrary, it is my belief that a reduction has been effected. However, this point will be best ascertained by a reference to the last reports or returns received from the several presidencies.

The third point of inquiry is of a very comprehensive nature, and I fear that it will not be in my power to submit full or satisfactory information on the important subjects referred to; however, having had some practical experience of revenue affairs in the successive charge of

Revenue Administration of British India.

eight districts in the Western Provinces, subject to the presidency of Fort William, some of my remarks may possibly assist the mind in forming a judgment on the condition of that part of our Indian possessions.

The zemindaree tenure obtains generally throughout those provinces; that is, the zemindar is considered and recognized as proprietor of the soil; the settlement of the land revenue has therefore been concluded, in most instances, with such persons as are either Hindoos, that is, Brahmins, Rajpoots, Karls or Koornees, and Mahomedans of the several sects of Syuds, Sheiks, Moguls or Puthams. Dr. Smith observes, in his "Wealth of Nations," that "zemindars were the original proprietors of the land, and their rights were con- "firmed to them by the Mogul Government;" that "the property of India appears to have "been held at this time on principles analogous to those of the feudal system; and a state "of manners somewhat similar seems also to have arisen. The ryot was bound to the "zemindar by affection and hereditary respect; and though he claimed a right of occu- "pancy without any definite title, he held the security of immemorial usage for the soil "which he laboured, so long as he paid his proportion of the general rent."

In some districts the separately assessed estates are small, particularly in Goruckpore (about 13,000), and in Moradabad (about 8,000); but in general they are large, and in many instances there are several villages comprised in one estate, which is then denominated a Talooga, the proprietor of which may be a Rajah, or man of consequence, claim a part as ancestral property, and the remainder as annexations under deeds of various description; some voluntary, others perhaps compulsory, or of a questionable character. Next to the zemindar stands the Mocuddum, who is the head ryot, or land bailiff, and has been perhaps at one time or another the proprietor of the village or estate. He resides on the spot, assists the zemindar in his revenue arrangements, and receives a suitable compensation either in land or money. The village officers or artisans consist of the putwary, blacksmith, carpenter, guide, barber, &c. &c., and are remunerated in various ways. The cultivators are of different castes, and hold on nearly the same kind of tenure: some pay in money, others in kind; some reside in the village, and others in the parts adjacent. The right of the cultivating peasant is a question of much difficulty. It is thought that they possess a title to occupancy so long as they may continue to pay the rent; but the fact seems to be, that they are treated generally more like tenants at will. Pergunnah rates are mentioned occasionally, from which circumstance it may be supposed that at one time or another the payments of the ryots were regulated with reference thereto; but then arbitrary cesses appear to have been imposed, so there is a difficulty in ascertaining the exact amount of receipt, even if the purgunnah rates for each kind of land were readily discoverable; besides in such an extensive country it is reasonable to suppose that different customs must necessarily obtain; so in one part the ryot may possess privileges totally distinct from those either claimed or enjoyed elsewhere. The amount receivable by government from the landholders has been assessed generally on conjectural estimates, given in and prepared by the native collectors and officers of account. The douls, or estimates, have of course been framed with different degrees of accuracy and care, according to the intelligence possessed by the parties employed. There is of course much difficulty in ascertaining the assets and resources of the land, because the persons who could afford accurate information, that is, the putwaries, or village accountants, are bent, for obvious reasons, on concealment; and the rent-roll presented by them is, for the most part, fabricated for the occasion. Sometimes by cursory survey, and in others by having recourse to actual measurement, the quantity of land under cultivation can be well ascertained, and then an attempt is made to form a conjecture of what amount of rent the estate ought to yield, by considering the different articles of cultivation, and the rates per begah usually levied by the zemindar from the under-tenants on such crops during both harvests, namely, khureef and rubbee. In short, it is by duly taking into consideration the *quantity* and *quality* of the tillage, that an approximation to the truth can be made; and it is often surprising to see how good a guess, by means of nuzurundaz, shhodkar and kunkoot, or appraisements and valuations, is made by the mirdahs, land-surveyors and canoongoes: that is, when they are disposed to render good and faithful service under vigilant superintendence. It must be admitted that the inequalities in the assessment are both great and many, from unavoidable circumstances; and the best plan to avoid injurious consequences resulting therefrom would be, never to excite competition, uniformly to exclude farmers, and occasionally to grant remissions, suspensions or abatements of revenue. In short, it may be no easy business to substitute immediately a different mode of fixing the assessment; but a more lenient method of collection might be at once adopted.

There has been, and still is, a diversity of opinion regarding the most eligible mode of making settlements, whether or not the zemindarry, village or ryotwary plan be the most preferable. Now it occurs to me that something may be said in favour of each system, and that much must depend, with reference to their adoption, on the *state* of society and *condition* of the country. For instance, it would be useless to attempt the introduction of the ryotwary plan in some of the villages situate in the western provinces, because the landholders being generally of high caste, and the cultivators of a lower, neither party would agree to such a subdivision or separation of interests. In estates where the parties may be all of one caste, there would be little difficulty, unless it were declared to be contrary to the established usage. The amount payable by the occupants of the lands is adjusted by the zemindar, assisted by the putwary and mocuddum; rents are raised or reduced, *de facto*, at his discretion; and where the proprietor is an auction purchaser or stranger, the ryots are exposed to much ill-treatment and vexatious demand; indeed, the hereditary landholders are not

always

Letter from *H. G. Christian*, Esq. 19 March 1832.

always so considerate as they ought to be, though less oppressive in their treatment than strangers.

It was supposed that formerly the zemindars could not collect their rents from their under-tenants, and to obviate the difficulty the zemindars were armed with additional powers of distraint. It may be now found necessary perhaps to pass some remedial law in favour of the ryots, for under cover of the process of distraint, it is not uncommon to practise oppression. And as the cultivating peasant is not generally disposed to resist or evade just demands, measures of coercion are not so necessary.

It has been supposed that in some instances the Government demand has been excessive, and that much injury has resulted in consequence. Under existing circumstances, it is most difficult to fix an equal rate of assessment; but I think, the evil has been much augmented by having recourse to the expedient of selling lands at public auction for the recovery of arrears of revenue; and I feel satisfied that a high assessment, although most improper and objectionable, is not calculated to produce so much distress or dissatisfaction, as the recourse to such a plan for the realization of the dues of Government. In Bengal, the system has become familiar, and the mutation of property has been already great, so an alteration is not of so much consequence; but in the more recently acquired territory the practice should be altogether discontinued.

The land revenue of India may, I think, be said more to resemble rent than a tax imposed by law, although the estimate by which it is fixed is, and must necessarily be, very uncertain.

Rent has been defined to be the surplus produce of the soil, after a full remuneration to the cultivator, and is said to be divisible in England into three portions.

In many instances the assessments, from various causes, are unequal, and the zemindar, being pressed, is compelled to take more (and does so often without any such necessity), than his tenant can well afford to pay. The zemindar may be supposed to stand in the same situation to Government as a farmer in this country does to his landlord; and the cultivating peasants of India resemble, in some degree, the hired labourer; that is to say, the mode of treatment is something alike; or the ryots of India may be compared to farmers of land on a reduced scale, as they frequently take leases from the zemindar; others again are more allied to the feudal system, and pay in kind; there are grades among them. There is the Khodikhoost and Pykhoost ryot; and estates are held by brethren in joint tenancy, who from their numbers, and perhaps their poverty, cultivate the lands themselves. This kind of tenure is, I believe, called "bhyackaru," prevails in Bundlecund, on the banks of the river Jumna, and seems to be of an allodial description. Under such circumstances, it may be the safest plan not to make comparisons, for there is a difficulty in laying down one uniform system; and the precise rights of the ryots are by no means clearly understood, not having been ascertained or defined.

The land-tax in India is the grand source of supply to the Government, and has been so since time immemorial; and it would be extremely difficult, if practicable, to raise funds by other means of taxation, that is, to any great extent; and among a people so attached to customs, and of such peculiar habits, attempts at innovations are of course dangerous. When the settlement of the land revenue has been made with tolerable circumspection, and where the heads of villages shall have been recognized as the landholders, or generally where the proprietors reside on their estates, the effects of agricultural improvement are very observable, more by an extension of cultivation than by any alteration of process. Short leases and the farming system are certainly injurious: but light assessments, with care to have the lands in the occupancy of the rightful owners, have a beneficial tendency, both in regard to the interests of the community and to the national wealth; and, with some exceptions, I can say that the whole of the Western Provinces of the Bengal Presidency have been much improved since the introduction of the British authority.

On the fourth branch of the subject to which my attention has been directed, namely, the effects which have been produced on the trade of the country by the establishment of custom-houses, and the imposition of inland transit duties, I have no remarks to offer worthy of the consideration of the Commissioners for the Affairs of India; I shall therefore refrain from entering into the discussion of a subject of which I have not derived practical knowledge from official employments, and shall merely observe, that the town duties appear to me more liable to abuse, and that every possible care ought to be taken in conducting that branch of the custom department, in order to obviate inconvenience to the community and vexation to the traders.

For the reasons above mentioned, I do not feel myself competent to explain the system of raising a revenue from salt in the provinces with which I am acquainted; neither can I state the effects the monopoly of the manufacture and first sale of the article by Government has had, on the agricultural and general commerce of the country.

Salt is used chiefly by the natives as a condiment of food, and is therefore quite a necessary of life. I never heard a native complain that he could not obtain the article; but of course it must be a great object to get it as cheap as possible. How far the supply is proportioned to the demand, or whether the retail price is exorbitant, I know not; and it would be useless for me therefore to speculate upon the probable effects of any alteration in the system of managing this branch of the revenue. The Board of Customs, and Salt agents must possess in general the best information on the subject. I believe salt is produced both in the Upper and in the Lower Provinces of the Bengal Presidency. Opium was not generally cultivated in the districts of which I had the revenue charge, so that I have had no opportunity

Revenue Administration of British India.

opportunity of observing the operation and effects of the system of levying revenue from that article.

The cultivation was introduced in the Allahabad district above seven years ago, when I was there as member of a commission, and the zemindars or ryots were by no means well pleased with the plan. Many complaints were made, and in some instances the poppy was I think rooted up. The cause of discontent I could not learn; perhaps innovation gave rise to alarm. The interference of the opium agents' servants may have been disliked. The expense allowed might not have been thought a sufficient remuneration for time and trouble; be this as it may, I well recollect the zemindars of the same district objecting at first to raise potatoes; either thinking that Government intended to increase the assessment, or that loss must result from their ignorance regarding the mode to be pursued in the superintendence of a new article of cultivation. And a zemindar in the Cawnpore district once observed to me, that he did not like to attempt the cultivation of sugar cane which I recommended, as it was new to him and to the residents of his village.

I have few, if any, opinions to submit on the practicability of improving the plan upon which the Post-office is conducted; it is already a source of profit to Government, and a proper degree of attention has been paid, as far as I can judge at least, to the convenience of individuals. From time to time suggestions have been offered in regard to the more expeditious mode of conveying the letter-bags or mails. Some have, I believe, recommended the use of horses, and others of camels for that purpose However, when the nature of the country and peculiar climate are duly considered, I am of opinion that it will be the best plan to adhere to the present system, as the peons or footmen can travel at all seasons with tolerable dispatch. At some periods of the year, and in some parts of the country, something might be gained in time by using horses for the conveyance of the mail; but during the rains there would be many difficulties, such as the sudden rise of rivers, the overflowing of mountain streams, which men easily cross over on rafts or floats constructed for the occasion, but which would not accommodate a horse. Of course it must always be advisable to have the dawk, or post-stages, at suitable or convenient distances, so that the footmen be not overworked, and that the bags be never allowed to exceed a certain weight without allowing an additional runner. The attention of the public authorities in India has been much occupied on post-office business, and great have been the improvements effected in the department.

Tolls upon navigable rivers and canals, or indeed any kind of transit duty, must, to a certain extent, affect commerce; but I do not believe that those collected in India have hitherto been intended for anything more than to indemnify the Government for the expenditure which has been incurred in order to extend and facilitate internal navigation.

Never having had charge of any such collections, my attention has not of course been much directed to the subject.

During the few months I was member of the Board of Revenue for the Lower Provinces, some correspondence on these duties came before me officially, and my impression was, that Government seemed anxious to promote the internal commerce by clearing the channels of rivers, &c., and that the amount proposed to be collected, or collected in the shape of a toll, was not great, and but a fair remuneration for the expense of machinery, &c. However, these points will be best ascertained by referring to the several statements exhibiting the gross receipts from the places where such taxes are levied.

I cannot say how far pilgrim taxes can be considered as identifying the British Government with the superstitious and idolatrous worship at the places where the taxes are levied; but I feel compelled to state my decided conviction that the receipt of revenue from such a source is obviously wrong.

The appearance of evil is to be avoided, and the natives must infer that such ceremonies are not so objectionable, when a Christian government consents to receive a portion of the tribute offered to the idol; and such an impression must be injurious. It is not to be supposed that the abandonment of such cesses could possibly aggravate the evils that result from the assemblage of large bodies of pilgrims, at places and periods where their feelings are peculiarly excited, although the imposition of them might have that effect at Hurdwar during the fair. It is often found necessary either to strengthen the police, or to detach a military force for the preservation of the peace; and of course a similar plan of proceeding could be adopted elsewhere, should circumstances seem to require measures of precaution.

The suttee practice, or immolation of widows on the funeral pile of their husbands, having been most properly put down, it is peculiarly necessary that Government should at once relinquish a tax the object of which might possibly be misconstrued. The management of the temple of Juggernaut, might be left to the officiating priests; and any interference, except for police purposes, should be studiously avoided.

The subject matter alluded to in the concluding paragraph of your letter, refers exclusively to the Government of Fort St. George; and as I was on the establishment of the Presidency of Fort William, I of course shall not presume to intrude on the time of the Commissioners for the Affairs of India by offering any remarks regarding the monopoly of tobacco peculiar to the provinces of Malabar and Canara.

Before I close this address, it may be proper to observe more particularly with reference to the third count or head of inquiry, that I cannot exactly state the precise nature of the engagements between Government and the parties who are recognized as the landholders in that portion of the British territories with which I am acquainted: the parties were bound to pay an equal annual jumma in nine instalments; to obey all requisitions from the judges and collectors; to protect the ryots; to keep up the cultivation of the land; not to levy illegal

Letter from *H. G. Christian*, Esq. 19 March 1832.

illegal duties; to aid the police; to keep the roads in repair, with other stipulations. The amount payable by the occupants of the land has been adjusted by the zemindar, assisted by the putwarry and mocuddum; and there are few places where the collections are received immediately from the cultivating peasant; so it would be difficult, if possible, to form an opinion whether such a system has had the effect of repressing agricultural improvement, or of preventing the production of more valuable articles of cultivation.

For facility of reference, I beg leave to submit the following Statement.

I have the honour to be, &c.

H. G. Christian.

WESTERN PROVINCES.

DISTRICTS.	Beegahs in Cultivation.	Beegahs Bungur.	Villages.	Revenue.	Rate per Beegah.	Beegahs fit for Cultivation.
				Rupees.	*Rs. a.*	
Cawnpore - -	17,68,745	10,43,381	3,439	27,36,297	1 8	—
Bundlecund - -	21,18,991	- -	- -	29,01,510	1 6	8,94,387
Barelly - - -	44,58,360	35,58,899	- -	22,66,280	- 8	33,62,022
Shatyehanpore -	38,56,137	40,10,411	- -	16,24,235	- 7	29,07,430
Moradabad - -	17,10,443	7,27,860	8,263	25,46,417	1 12	20,93,437
Seharunpore - -	18,79,998	24,44,317	- -	25,79,817	1 6	21,34,705
Agra - - -	12,22,667	9,02,740	- -	14,25,802	1 29	3,30,807
Etawah - -	44,41,788	17,81,569	3,813	30,62,068	- 12	5,75,564
Allyghur - -	16,46,242	11,88,668	- -	31,49,809	1 15	11,47,045
Gorukpore - -	3,63,872	5,69,986	- -	7,92,205	2 3	7,68,272
Azimghur - -	3,50,190	12,91,772	- -	9,54,135	2 12	2,63,003
Allahabad - -	16,55,106	11,09,777	- -	27,93,244	1 11	3,95,012
Furruckabad - -	18,05,383	10,46,704	- -	10,28,485	- 9	2,97,350

N. B.—The quantity of land and rates per beegah do not appear to me to have been accurately stated.

H. G. Christian.

LETTER from the Right honourable *Holt M'Kenzie* to *Thomas Hyde Villiers*, Esq.

Letter from the Right Hon. *H. M'Kenzie.*

Question 1.—What new acquisitions of territory have been made since 1813?

Sir,

THE reply which I have already given to the first of the questions contained in the paper relating to the Finance Department, embraces every thing that I have to state in answer to this question. To that paper therefore I beg permission to refer.

Question 2.—Whether any, and what, new taxes have been imposed since 1813?

As far as concerns Bengal, there is little to mention under this head. Previously to 1814, stamp duties on many obligations were confined to the Provinces of Bengal, Behar, Orissa and Benares. In that year they were extended to the ceded and conquered provinces, in which law papers had, from the first introduction of a regular code, been subjected to a duty. And at the same time obligations for sums less than 16 rupees, which had previously been free, were required to be written on stamped paper of one anna value. In 1824, duties were made chargeable throughout the Regulation Provinces,* on certain instruments not formerly subject to the tax; and in 1826, the transactions of the city of Calcutta, which, excepting pleadings and miscellaneous papers in the Sudder Court and Government offices, was previously exempt from this branch of taxation, were subject to duties similar to those established in the interior; the records of the supreme court and police being still, however, written on plain paper.

The details will be found in the following Regulations: Regulation I. 1814, Regulation XVI. 1824, Regulation XII. 1826, Regulation X. 1829; and any requisite explanations will be naturally sought in the papers connected with those laws, and which can be easily traced.

A custom duty was made chargeable by Regulation XII. of 1813, on bullion exported to Europe or America, the rate being three per cent. on exports on a British, and six per cent. on exports on a foreign bottom. This measure was not, I believe, adopted with any view to revenue, but with some other, I know not what, notion of policy. The duty was extremely unproductive, and has been long annulled.

The

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* shall use this as a convenient term, to designate the districts, for which printed rules have been enacted in the manner prescribed by 37 Geo. 3, c. 142.

Regs. XVII. 1810.
I. 1812.
XIX. D°
IV. 1815.
V. 1820.

The transit and town duties which prevailed in the Regulation Provinces, under the rules of Regulations IX. and X. 1810, modified by the subsequent enactments which I have specified in the margin, were in 1823 extended to the territories annexed to Delhi; and a special system was framed for the more recent acquisitions on the Nerbuddah. But the old sayer being abolished, the object and the effect was the relief of the people, not increase of taxation. And in the case of Dehli, indeed, it was estimated that the immediate effect would be a loss of revenue to the extent of about 5,00,000 rupees per annum.

The salt monopoly had been partially introduced into the province of Cuttack, soon after its acquisition in 1804; but was first legally recognized by Regulation XXII. 1814. The measures pursued, however, operated rather to restrict the supply than to subject it to taxation; occasioning distress to the people without any important addition to the Government resources. For the salt of Cuttack, which yielded a large net receipt at the Calcutta sales, consisted of what was exported from the province by consumption in other districts. Subsequently to the insurrection of 1817, an event that in many respects operated as a most useful lesson in revenue and judicial administration, arrangements were made for the supply of the province by an extended system of local sales at fixed prices, much below the average of the auction sales held at Calcutta; and the result has been a great enlargement of the quantity sold within the province, an important relief, I trust, to the people, and some addition to the revenue. The particulars will be found explained in the separate dispatches of the Supreme Government relative to the salt monopoly, and in the accounts of the department.

Regs. IV. 1813,
VIII. 1824,
Orders of Council relative to Dehli.
Reg. XIX. 1816.
VI. 1819.

In speaking of new taxes, I need scarcely mention the police cess, levied in various places for the support of chokeedars or watchmen. And it may be sufficient to refer generally to tolls levied on certain streams, in order to meet the charge incurred in opening or improving lines of internal navigation; or in the Dehli territory, that of giving a supply of water to the ancient capital of the Mogul, and to an extensive tract of country otherwise arid and comparatively sterile. The tolls levied on certain ferries fell under the same principle, the amount collected being appropriated to local purposes connected with the routes on which they lie. In the Madras territories, the taxes levied on the profits of trade and on the professional income of various classes, under the names of veerabuddy and mohturpha, appear to have been considerably extended. But as they are said to have been regulated by ancient usage, and varying greatly in different districts, have not been made the subject of express law, I am not able to say with accuracy how far the collection of them is to be considered as the exaction of new taxes or the continuance or revival of old.

Question 3. Whether the rates of any, and what taxes existing in 1813, have been increased?

In the stamps, the rates of duty on various law papers which had previously been subject to a general tax of eight annas, were increased by Regulation I. 1814, to one, two and four rupees; and money obligations, on which the highest duty had been eight rupees, were subjected, when the amount exceeded 5,000 rupees, to duties ascending from 16 to 150 rupees, according to a scale, for which I beg to refer to the printed law.

I am not sure under what head I should class the duties imposed by Regulation XV. and XVI. of 1817, on salt and opium when imported into Bengal, otherwise than on account of Government; since the trade on those articles had usually been deemed illicit, and the object of the duties was not direct revenue, but the protection of the territorial monopoly through virtual prohibition; and if not contraband, the articles like all others not expressly enumerated, would have been held subject, when imported by sea on a British bottom, to a custom duty of two and a half and five per cent., according to origin, imports on foreign bottoms being chargeable with a duty of 10 per cent.

The article of tobacco too, may be considered to fall within the scope of both this and the preceding question. It had been subject, by Regulations IV. of 1810 and I. of 1812, to a duty of ten per cent. on import into Cuttack or Chittagong, and by Regulation V. of 1820, it was made chargeable with a general import and transit duty of 4 annas a maund.

Of the other taxes existing in 1813, the only ones which have been expressly increased in rate, are the transit duties on the different descriptions of alimentary salt which are used in Benares and in the more western provinces.

On these the following duties were chargeable by the Regulations IX. & X. of 1810; viz.

	Transit Duty per maund.		Town Duty per maund.	
	Rs	ann.	Rs	ann.
Lahore Salt	1	–	1	–
Sambur	–	12	–	8
Doodwanee				
Balumba	–	8	–	4
Salumba	–	4		
Furrah				
Boraree or Other sorts				

By the Regulation XVI. of 1829, the transit duty on the three first descriptions of salt (included in the term duties levied on imports by land from foreign states), was raised to one rupee and a half; a general duty being imposed on all other kinds of salt, at the rate of one rupee per maund, in the provinces west of Benares; and an additional duty of one rupee per maund was made chargeable on the frontier of that province. The separate town duty was

Letter from the Right Hon. *H. M'Kenzie.*

was at the same time annulled. An explanation of these arrangements will be found in the papers printed as Appendix IV. to the Report of the 11th October 1831, or in the proceedings to which they refer.

Without however any express law, indeed without any specific design, the tax which is levied on the community in the older provinces of Bengal, Behar and Orissa, by the operation of the salt monopoly, has been increased; the prices of the salt sold at the public sales, and the net gain to Government on a given quantity having risen, partly in consequence of an increased population, and partly from the better prevention of smuggling, consequent on the provisions of Regulation X. of 1819, and the more entire superintendence of the Board of Customs, Salt and Opium. Thus in the five years ending with 1813, the average price of salt at the Calcutta sales appears to have been about 335 rupees for the 100 maunds, and about 391 rupees in the five years ending with 1828.

Question 4th. Whether any taxes existing in 1813 have been abolished or abated?

By Regulation IV. 1815, an extensive change was made in the custom law of Bengal, (corresponding arrangements being simultaneously adopted at Madras and Bombay,) with the object of encouraging the trade between England and India. Woollens, metals and marine stores, the produce of the United Kingdom, which when imported on a British bottom had been chargeable with a duty of five per cent., were entirely exempted from duty. And with the exception of wines and spirits, the import duty on all other articles of similar origin, which in no case was less than five per cent., was reduced to two and a half per cent. On articles the produce of foreign Europe, which when so imported had in many instances been subjected to duties of 7½ and 10 per cent., a general duty of five per cent. was made chargeable, with the exception of wines and spirits, on which the old rate of 10 per cent. was maintained.

The drawbacks allowed on the export to Great Britain of various articles, which were liable to a custom duty on their transit into the interior, were greatly extended. Indigo, cotton-wool, hemp and sunn, obtained a drawback of the whole amount of transit duty; and on all other articles such a drawback was given, as to reduce the amount retained to two and a half per cent.

In the case of metals, the exemption from duty, which was in the first instance confined to unwrought metals, (I humbly conceive a misjudged exemption), was subsequently extended to all articles composed wholly or partly of metals. By Regulation V. of 1823, the transit duty on piece goods was reduced from 7½ to 2½ per cent. The collection of the town duty on fire-wood was suspended by an order of Government in that year, the precise date of which I do not remember (that on grain had never been levied); and although the sunshine of financial prosperity lasted but for a short season, it is probable that other duties would have been abated or abolished, had not the Act of 53 Geo. 3. been construed to restrain the local Government from restoring a tax once taken off, instead of being confined, as seems reasonable, to taxes created subsequently to its enactment. By Regulation XV. 1825, passed in consequence of a treaty with the Netherlands, certain advantages were conceded to the trade of foreigners: the particulars will be found in the schedules annexed to that Regulation, which exhibit indeed all the import and export and transit duties to which trade is subject in the Presidency of Bengal, excepting that on the salt consumed in Benares and the more Western Provinces. As I have already mentioned, the old sayer duties in the newly acquired territories have been generally abolished, or commuted for transit duties levied on certain enumerated articles, under rules corresponding with those that prevail in our older possessions. In these the revenue system being comparatively simple, and the necessity of increasing receipts being strongly felt during the greatest portion of the period under review, there was not much room for the abolition of taxes; and the only further item that now occurs to me, is a tax which used to be levied on pilgrims resorting to a place called Seron, in the district of Alyghur, and which was abolished (I forget at what time) during the administration of Lord Amherst. The amount was inconsiderable; the tax was relinquished chiefly on the ground that being collected at a distance from the head station of any European officer, it was the cause of annoyance and exaction. And it may be worth while to mention, that when I afterwards visited the place, I found the Brahmins (like all the attendants on similarly sacred spots that I have seen, they were a beggarly, rapacious, and I fear, very immoral crew) loud in their thankfulness for the act, and full of assurances that (in their eyes a most meritorious consequence of the abolition) the number of pilgrims had considerably increased. The same consequence, I believe, has followed at Deorghur, in Beerbhoom, where the collection on account of Government was relinquished in 1795, or thereabouts.

I do not mention the land revenue under either of the preceding questions; because, in the first place, I regard it as properly a rent, to which Government is entitled by usage consistent with all property in the land, not as a tax, either on land or produce; though in several cases, I fear, the limit of rent has been exceeded; and because, in the second place, our settlements, as I shall hereafter have occasion to explain, have ordinarily been mere compositions or contracts for the demand upon villages or other ill ascertained tracts of country, and not the result of an assessment specifically applied to either land or produce, according to rates of which the increase or decrease can be distinctly indicated.

Question 5.—What changes have been effected in the revenue management of the territories which were in our possession in 1813?

It was not, I think, until after 1813, in so far at least as concerns the Bengal Presidency, that much thought was given in the management of the main item of revenue (the land-rent) to the rights and interests of the great body of the people. The principle of the zemindarry or contract settlements (using the term zemindar as employed in Bengal Proper) was non-interference: the men who engaged to pay the Government demand, and those from whom they collected it, being left to settle the disputes necessarily arising out of the relation in the best way they could under laws passed for the guidance of the courts of judicature. The right of interfering was indeed reserved to Government (it could not have been relinquished without an abandonment of its highest functions), and rules were passed against the arbitrary enhancement of demands upon the cultivators, which seemed to shew the intention of the legislature to regard the zemindars, as possessing in many cases merely the right of collecting a fair assessment, and as being assessors of the public demand, not rent-holders. It was also ordered that they should interchange written engagements with their ryots; and from time to time, with infinite lamentation of the evils under which the tenantry laboured, there arose much and fruitless discussion of the means by which they could be protected. But the revenue officers, except when they acted as referees of the courts, had no authority to interpose between the zemindar and the cultivator further than in respect to the mere *form* of the engagement to be interchanged between them; and on this head, the rules were obviously null so long as the substance was left in dispute. Even when lands became open to re-settlement, the general practice was to discourage minute inquiries; so that our records ordinarily consisted of a mere list of names with certain sums attached to them; and no one was thought of in the collector's office but the comparatively few individuals who had entered into engagements to pay the Government revenue, or who claimed a title derived from them; those individuals being indeed for the most part personally unknown, and the accounts frequently exhibiting the names of persons who had ceased to exist, or had never existed. Such was more especially the case in the Lower Provinces, where, with partial exceptions, the collectors had no officers in the interior of their districts, where, on any default in the payment of the Government demand, the process generally used for its recovery was the advertisement of the estate to be sold by public sale, where the village communities can hardly be said to exist in any corporate capacity, and where the revenue divisions of pergunnahs, zemindarrees and talooks, often include tracts locally separated from each other. Similar principles in a great degree prevailed in the Western Provinces; and although fortunately several circumstances* prevented that exceeding darkness which is prevalent in Bengal, it must be admitted that we knew (I fear I must add, we still know) little or nothing of the great body of the people. For our settlements were made in haste on general estimates or surmises, on accounts never believed to be accurate and never brought to any clear test of accuracy, on the offers of speculators, on the biddings of rivals, on the suggestions of enemies, on the statements of candidates for employment seeking credit with Government by discoveries against the people, on information of all kinds generally worthless; the collector and the community playing at a game of brag, in which all knowledge was on the one side and nearly all power on the other; and for many years the sale of estates without any adequate ascertainment of the thing sold, formed there also the general process for the recovery of arrears. During the period under review, many attempts have been made (I wish I could say successfully) to correct the evils resulting from the above causes. The nature of those evils was pretty fully developed in a minute recorded by the late Marquis of Hastings, on his return to the Presidency from the Western Provinces in 1815; and the views and principles explained in that paper have been since pursued in many of the general arrangements of the Government; being likewise repeatedly enforced in the instructions † issued on various occasions to the executive officers relatively to individual cases.

Of the measures in question, that which promised the largest sum of good was the resolution, in regard to the districts open to resettlement, to postpone the object of increasing the revenue, even where clearly susceptible of increase, to the more important duty of ascertaining, recording and securing the rights and interests of the agricultural body, and to require that all settlements should be made on the ryotwar principle; that is, with a distinct account of individual fields, their owners and occupants, and of the rights and obligations of each proprietor, whatsoever plan of management might be subsequently suggested by the custom of the country, the rights of individuals, or the wishes of the people. The work embraced two great branches of inquiry; first, the relation of the people to each other and to the government; and, secondly, the extent of productiveness of the land, including in the term all circumstances, natural or artificial, that affect its power of yielding rent, or a surplus beyond what is required for the wages of labour and the replacement and use of stock. Both were in their nature full of difficulties; and a long course of administration, conducted upon the principle of non-interference, had operated to leave the public service nearly bare of agents (European or native) qualified to overcome much less formidable obstacles than presented themselves in the contemplation of so great an undertaking. The first branch of the inquiry had been almost wholly neglected. The very terms necessary to be used were imperfectly settled. Our vocabulary in Bengal scarcely went beyond the words, zemindar and ryot; of which the latter, over the greatest part of our provinces, was known to the people only as the Persian for a subject, and the former was employed in different places to express widely different interests. It was yet the branch of inquiry that most demanded attention, both because, to maintain the rights of the people is the main object of all government, and because, in it, inaccuracy is fatal to utility. Whereas in regard to the productiveness of the land, if we only take care to avoid acting

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* Settlement of Villages.
Establishment of Tehsildars and Canoongos.
Temporary Leases.
Character of the People.
Prevalence, completeness and strength of Village Corporations.
Language.
Climate.
Nature of the Country.

† See particularly a Resolution subsequently incorporated in the Draft of a Regulation proposed by Mr. Harrington.

Letter from the Right Hon. *H. M'Kenzie.*

acting on an over-estimate, a considerable latitude for error may be allowed without any very serious mischief. The variety of the tenures to be inquired into and described, formed, of course, one of the difficulties to be overcome, which was much aggravated by the effect of preconceived notions, and especially by rules and principles proceeding on the assumption of a simplicity very different from the complexity and entanglement of real rights. But whether tenures were complicated or simple, the truth could only be elicited by a laborious course of local inquiry, conducted on such a system, and with such details, as if it could not prevent the risk of mistake in the decision of disputed questions, should at least bring forward for investigation every right and claim of right that was made matter of record, and preclude the adoption of those merely fanciful views which had so frequently prevailed. For this purpose, nothing short of a census, embracing an ascertainment of the circumstances and claims of every householder, in every village connected with a measurement of every field owned or occupied, or claimed to be owned or occupied by its inhabitants, could be deemed sufficient. In all countries it seems to be necessary to comprehend the social relations of the people, when we would understand and explain the nature of the property possessed by individuals; for it rarely happens that any thing is possessed without some restriction arising out of these relations; and this is more especially true of land, in which property is in a great degree conventional. The peculiar disadvantages under which our inquiries have to be conducted in India, appear to render it especially necessary to proceed in the settlement of the country, with the resolution of obtaining, as far as possible, the representation which every individual having an interest in the land that is the subject of our inquiry, may desire to make in regard to his own rights and obligations; of rendering the questions put, and the answers received, as precise and particular as possible; and of using every practicable means of ensuring freedom from the assertion of the truth and honesty of record. There, as elsewhere, self-interest, or what is thought to be such, must of course be expected to occasion the frequent assertion of what is false. But when falsehood is prompted only by the desire of gaining some palpable advantage, so that we can appreciate the motives of the party, detection is comparatively easy. Unfortunately we have often to do with men who will frequently state what is false when, as appears to us, they have no interest in doing so; nay, sometimes when apparently they have a clear interest the other way. Fears of real and fancied mischief, which the meanest of our public officers can inspire, indolence shrinking from the effort that is necessary to resist the first suggestions of the mind, incapacity of comprehending and detailing the particulars necessary to precision, suspicion seeking security in our ignorance; these and other causes, operating upon men whom culture has not taught the real value of truth, frequently induce inaccuracy, when at first sight there seems to be no source of error; and though it is not likely that any scheme of inquiry can prevent the occurrence of much falsehood in any extended sphere of investigation, it is clear that the chances of success must increase in proportion as we come into direct communication with the parties interested, as we simplify * the matter of individual evidence, and multiply the witnesses to each fact; provided only we have sufficient agency to perform the work, for we thus at once remove many of the causes of mis-statement, and add to the means of detection. We make it easier for the people to answer our inquiries, and become ourselves better able to conduct them. The conspiracy of a whole community to represent what is false is abundantly unlikely, excepting on the few points on which it is every man's interest to mislead: consistency in falsehood among multitudes is impossible; and as a large share of the disregard for truth which characterizes Indian evidence, must be set down to the ignorance of the persons whom the witnesses address, its value may be expected to rise in proportion as we gather information. The fables of early travellers have disappeared, not I imagine so much from improvement in the morals of our writers, as in consequence of the increased knowledge of their readers; and when we come really to know the people of India, or use aright the co-operation of those who do, we may reasonably hope for a similar result in regard to the falsehood and perjury of which we so naturally complain, and for which we must vainly seek a remedy in the shape of penal statutes. Generally speaking, we must confess that (if knowledge of a people depends upon an acquaintance with individuals) the moral mass of India is, to almost all of us, an absolute blank, and we cannot well wonder if it be filled with strange and fanciful shapes. The course of proceeding which the above considerations indicate as most likely to secure truth in the statements of the people, seems also to be the best calculated to enforce honesty of record; that is, the accurate representation by the officer employed, of the matter stated, be the statement true or false. It is now admitted that, in regard to the extent and quality of the land, we must, if we hope for truth, compel the native officers to prepare for us such statements as may be distinctly verified; and though no collector can hope to examine a tythe of the fields to be assessed, and all must found their proceedings on returns more or less abridged, yet scarcely any one denies the necessity of requiring that the foundation of every settlement shall be a detailed measurement and record of fields; so that we may rest on facts, the assertion of which, if inaccurate, will (with a moderate allowance for unavoidable error) prove falsehood,

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* Persons unaccustomed to moral analysis, are constantly in the habit of mistaking brevity for simplicity; and think it a matter of course that a few questions must be more easily answered than many; not perceiving that if the few include the many, the witness giving to the former accurate and complete answers, has not only the same facts to speak to (virtually or expressly), but has superadded the difficult task of resolving a general into particular notions. I make the observation that it may be seen how vast a detail is implied in the simplicity of which I speak.

Revenue Administration of British India.

hood, and therefore involve responsibility in the assertion; and just, in proportion as the nature of the matters to be recorded requires us to admit discretion and opinion, and excludes distinct responsibility, must we be prepared to find the record inaccurate. The principle is equally applicable to the ascertainment and record of the notions of the people, in regard to their rights and interests. If we take the general statement of a native officer, relative to the result of his inquiries, we constitute him the judge of what is of all things the most difficult to determine—the value of evidence; and we cannot adequately hold him responsible for a wrong judgment, since a man may, with perfect good faith, come to a conclusion on insufficient, admit bad, and reject good testimony. If we allow a discretion as to the witnesses to be examined, we similarly open a door for frauds, which, though we may suspect, we cannot detect or punish. But by requiring that every man willing to speak shall have his statement placed on record, we get rid of one main cause of that inaccuracy which too often characterizes the reports of native commissioners; we bring the comparatively simple issue of whether the thing recorded was or was not stated. We acquire consequently the power of enforcing that responsibility, by the subsequent trial of a few out of many witnesses; and, by curtailing the authority of the inquirer, we diminish his power of preventing the assertion of truth. We cannot indeed hope to get the unbiassed declarations of all, still less their real sentiments, but we may hope to come nearer to the attainment of that object than by any other process, especially if we can show it to be the general interest to forward our inquiries. Such impressions induced the Government to favour the plan of combining, with the assessment of the land revenue, a census embracing a detailed inquiry into the circumstances of the people; and the experience of the officers who have really set about accomplishing the work, appears to prove, that there is (though much labour) no serious difficulty to oppose its completion. The light thrown upon the actual state of the country, and the operation of our laws and arrangements by the census of a single village, is unspeakably important. The conflicting claims prove much less embarrassing than could have been anticipated. Of many, the mere circumstance that the Government demand is hanging in suspense renders the adjustment easy; and on the spot, a number of points are admitted as too notorious for dispute, which, within the walls of a cutcherry, would almost certainly be made matter of laborious inquiry, and the fertile occasion of falsehood and forgery. Every corner of a village being indeed filled with evidence which cannot lie, and which can scarcely be resisted; and the effect of local knowledge, in barring falsehood and promoting truth, being instructively contrasted with the results of our ordinary system, which secures the impartiality by the ignorance of judges. It must be confessed, however, that the investigation has as yet extended to a very small part of the country. On this head, the recent dispatch from Bengal will afford more accurate information than I can pretend to offer. To it, therefore, I beg to refer, remarking only that the statement which accompanied it does not include the Delhi territory, nor the adjoining districts of the Doab (Seharunpore, Morzuffurnugger, Meerut and Bulundshahur), in which more, I believe, has been done than in most of the other divisions, that it does not show the progress made in the several years, and especially that of the latest year of the period referred to, a point essential to any speculation as to the future; and that I suspect a considerable blunder has occurred in regard to one district; viz. Shahjehanpore, where I should imagine there must have been an increase, not a reduction, of assessment. If there has been a failure in the ascertainment and record of the social relations of the people, still less has been done in the acquisition of the knowledge necessary to the completion of the second great branch of the work, that of an easy and equal assessment, which should give to every person who permanently cultivates land, and whom it would be unjust to oust, a tenure in the fields occupied by him, or tilled at his expense and risk, possessing a certain money value, and secure against arbitrary demands or illegal disturbance. The points to be considered have indeed, generally speaking, proved to be less complicated than was anticipated. For the existence of private rights, limiting the right of government, so as to leave to the owners of the fields a portion of the rent, that is, a share of the surplus which remains, after paying wages and replacing stock, seems to have been rarely established; and therefore, for the purpose of equal assessment, it would ordinarily have sufficed to ascertain the amount of that surplus; equality of assessment consisting in the demand of an equal share of it. In other words, the ordinary legal limits to the government demand being such as that no rent could remain for individuals if that demand were enforced (cases of special privilege excepted), it was generally sufficient for the executive officers to ascertain the point at which rent commenced, in order to apply the principle of assigning to the land-owners a certain portion of it. In some cases, it is true, individuals appear to have been entitled by ancient usage, to hold their land at such a favourable rate of assessment as to leave them a clear rent; and in such cases, the title being valid, the rent so employed by them must be recognized to be a property with which we cannot justly interfere as assessors of the land revenue. For in that capacity we come upon the purses of the people, not under any special legislative provision, authorizing new or increased taxation, but in virtue of the established law and usage, which assign to the sovereign of the country a share of the produce on a certain rent, by which all private property is limited and defined; and as on the one hand to give up what the law and usage authorizes us to take is to create a new property, which no individual can claim on the score of private right (the question of expediency, and the general rights of the community, is a distinct one), so on the other hand, to take more than the law and usage justifies, is an encroachment for which we have no warrant, though it seems desirable, as is, I believe, done at Madras, to state the full assessment in our accounts, and to exhibit the difference

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Letter from the Right Hon. *H. M'Kenzie.*

arising out of favoured tenures as a remission. Such cases, however, seem to be exceptions to the general rule; and ordinarily the whole of the produce of the land beyond what is required for the reward of labour, and the replacement and use of stock, might be deemed a public property, to be relinquished, if relinquished at all, wholly or in part upon public grounds. The prevailing rule in the provinces immediately subordinate to the presidency of Fort William (as was indeed to be expected in provinces subject for many centuries to Moslem rulers, from whose demands their Mahratta successors were not likely to recede), appear to have been consistent with the provision of the Mahommedan law, which assigns to the sovereign a moiety of the grain produce; and by the practical assertion of this rule as far as it was possible to assert it, the property of individuals, though claimed, and admitted to exist as the consequence of conquest, colonization and occupancy, and under the derivative titles of inheritance, purchase, grant and gift, appears to have been restricted.* And as might be inferred from the operation of such a restriction, few instances are to be found of individuals enjoying rent separately from the profits of tillage, excepting under some express grant or contract with Government. The Government, in short, was the great rent-owner, though in many cases the claims of particular parties to special abatements, and of some to a distinct allowance of 1-40th of the produce (equivalent to 1-20th of the Government demand, or the same proportion of the land), were admitted.

It was not indeed the intention of our Government to enforce its full rights. It was generally allowed that the interests of the country must suffer if it were attempted to draw the entire rent into the exchequer, and that even on the principle which should guide a prudent landlord, still more with reference to the risk of taxing, and restricting production by an excessive assessment on the part of Government, as the general landlord, it was expedient to leave to individuals a valuable property in this land, whether permanent rights of property were admitted or not. It was specifically provided that no increase should be taken from any estate until the net profit to the proprietor or proprietors arising out of the limitation of the Government demand, should exceed 20 per cent. on the amount thereof; and the general injunction to avoid over-assessment, by a liberal allowance on the side of moderation for probable error, was frequently repeated, with the full persuasion that some error was unavoidable. Still the foundation of the proposed assessment was an estimate of the expenses and proceeds of husbandry; and so far the principle might seem to be simple. Its application, however, under the various circumstances which the different districts and divisions of districts present to the inquirer, is far otherwise. And scarcely any one appears to have succeeded in making such an estimate as will satisfactorily stand the test of examination, as a ground-work for the revenue arrangements proposed by him. In truth, when one comes to look narrowly into the matter, it must apparently be admitted that success in assessing individual holdings, not to say fields, upon an estimate of produce, and cost, could not reasonably be expected, however useful such estimates might be as a check and scale of comparison. For though in some parts of the country an uniform soil, with equal facility of irrigation possessed by cultivators, resembling each other in their number, characters and circumstances, and divided into farms of no great variety of size, might facilitate the ascertainment and application of the necessary facts, such is not the general condition of things. In most places striking variations occur within very short distances. Prices, depending on the general supply, do not by any means follow the rule of local failure or abundance. Prejudices are as local in their existence as vegetables in their growth; and although ultimately self-interest will probably destroy notions we deem irradicable, not less surely than it will subdue natural obstacles which it now seems impossible to conquer, if it be allowed fair scope by security to the cultivator, we must, of course, take both men and things as they are, with all their varieties and anomalies; while at the same time it is, I apprehend, certain that, even in the most favourable circumstances, to appraise land is a very difficult task. All therefore that can be done in first introducing the system of a field assessment appears to be, to ascertain, with reference to past collections, and to the condition of the people, in different villages flourishing, stationary and decaying, the amount which may safely be taken from a given tract of country, without an inordinate sacrifice of the Government revenue, and then to get the people, aided and advised by our native officers, to distribute the same over villages, and the assessment of villages over fields, care being previously taken to adjust, by local survey and examination, the relative proportions between fields in the same village, villages in the same district, and districts in the same province.

Such practically seems to have been Munro's plan. He, in the first instance, by survey of every field, village and district, established their relative productiveness: the gross amount of the Government demand was then fixed for talooks, or districts; and finally, it was distributed over villages and fields, with reference to their proportionate productiveness, as previously established by the survey. In subsequent years when the survey was completed, the revenue of districts was made up by the aggregate of fields as annually occupied, assessed at the survey rates.

It is to be regretted that this was not done in Bengal, certainty for the future being the grand object; and an individual assessment which lets every man know what he is to pay for

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* Mr. Campbell informs me that he believes much land in Tanjore would yield a rent exceeding the half of the grain produce. But the circumstances of that district are very peculiar, and the information regarding it yet imperfect. Of course in all districts there will be found lands similarly entitled to an exception from the general rule.

Revenue Administration of British India.

for his fields, and leaves him a valuable property in them, being not the less a blessing to the people, though our necessary ignorance may prevent complete accuracy in our estimates. But that we may escape very great inaccuracy, and be able to say with certainty that our demand does not wholly absorb the rent, it seems to be very desirable, indeed necessary to form for each village, and in some cases for each class of cultivators, an estimate of the gross and net produce of farms, grounded on a statement of the average of gross produce which may be expected from each field one year with another.*

In the classification of fields too, which a detailed settlement implies, nothing can be more important than such an estimate; for even when there may be great error as to the *positive*, the statement may accurately indicate the *relative* productiveness; and the best chance of escaping error in regard to both, is to insist on the utmost possible precision; causing all averages, where called for, to be framed so as to exhibit the result of an accumulation of particulars, divided by the sum of their numbers, not on the mean of assumed extremes; and checking the statements of the native officers and of the people, by actually reaping the crop of various parcels of land, and carrying on the results regularly for a series of years. Now such estimates most of our collectors appeared to be no more prepared to make with accuracy, than if they had spent their lives in a different country; and the want of precision in their inquiries, had enabled the native officers, while they boldly assumed the authority of suggesting general conclusions, to be, or to feign themselves equally ignorant. Even men otherwise very intelligent seemed to be quite unprepared to check, by a reference to well ascertained facts, the most monstrous falsehoods that might be stated at the time of settlement, in regard to produce. The statements furnished appeared accordingly to be for the most part utterly fanciful; being very much of the same character with the general estimates of rent (dowls), which used to form part of the village settlements, but which are now generally rejected as worthless, or valued only as proving how long custom may give currency to falsehood and folly. And in many cases indeed, the mean between the produce of the best and worst land being taken as the average, without reference to the prevailing quality of the soil, the results as applied to different villages, were ludicrously fallacious; the poorest village, if it happened to have a single field of great fertility, being made equal to the richest, if in the latter there were any very unfertile spot under tillage. The estimates of the expenses incurred by the cultivators were not more to be trusted. There exist indeed, peculiar difficulties in this part of the inquiry, from the general habits of the people and the different usages of different classes, who in India (as in England) present various degrees of industry, economy and skill. On the whole it must be admitted, that while some have been fruitlessly striving after an unattainable certainty, few, if any of us, can as yet pretend to have come near the truth, in the ascertainment of the data necessary to a correct calculation of the profits of husbandry. The best settlement appears to have gone no further than to ascertain that the rents paid will be paid with ease and good will; that excepting under circumstances which cannot be prospectively provided for, the people are likely to prosper, and agriculture to extend and improve; and that with reference to the amount collected by individuals from similar land similarly situated and occupied, there has been no inordinate sacrifice of the Government right. If, however, this had been done for any considerable portion of the country, there would not have been much matter of complaint; unfortunately it has as yet been done for only a very limited tract of country. The causes of failure have been many: the vastness of the country, our ignorance of its circumstances, inaccuracy of language, and erroneous notions and principles, originating in that ignorance, unwillingness to admit new notions, reluctance to confess our blunders, defective education and discipline of the European officers, separation of judicial and revenue branches of the service, inefficiency of Government and of subordinate authorities of control, misuse of patronage, unjust usage of native officers, their interest to thwart us, their consequent misconduct and inefficiency, jealousy of the people—these immediately occur to me. But the matter will be best understood by a reference to the correspondence relative to settlements, which is recorded on the proceedings of 19th October 1826, and subsequently; and to that regarding the changes made in the constitution of the Boards and courts of circuit (10th December 1828). And as I have already ran into an extravagant prolixity in answering this 5th question, I shall content myself on this branch of the subject, with referring to the Regulations noticed in the margin, and to the general resolutions passed by Government on the 20th December 1820, and August 1822, which have been already printed in the revenue selections; observing also, that the first-mentioned resolution was founded on a memorandum, dated 1st July 1819, containing a copious abstract of proceedings of the Bengal Government, previous to the year 1819, which formed one of the enclosures of a revenue dispatch of the 16th September 1820.

Reg. III. of 1815.
VI. & XVI. 1816.
IX. & XIII. 1818.
VII. 1822.
IX. 1824.
IX. 1825.
II. 1826.
IV. 1828.
I. 1829.

The other changes which have been effected in the revenue management of the country since 1813, I shall very briefly notice. Amongst the most important are the almost total disuse in the unsettled districts, of the process of sale as a means of collecting the Government revenue. The establishment of a special tribunal, and the enactment of special laws, for the remedy of wrongs sustained through the operation of sales made in former times, and the definition of the legal effects of a public sale, with a view to the protection of the inferior tenantry from the usurpation of the purchasers.

Reg. I. of 1821.
I. 1823.
IV. 1826.
I. 1829.
XI. 1822.
VII. 1830.

The powers of the collectors in the adjudication of private suits, and in other matters of judicial cognizance, were, it will be seen, very considerably extended in those parts of the country, in which the stipulations of the permanent settlement had narrowed the prerogative of Government. For this and other reasons the constitution of the controlling revenue authorities was from time to time modified, their powers enlarged and their strength increased, with the hope that they would be enabled, not only to superintend with more efficiency the collection of the Government revenue, but also thoroughly to investigate and duly weigh the various and valuable private interests which their acts importantly effect. Attempts were also made to regulate the village accounts of land and rent, in the hope of ultimately rendering them trustworthy authorities for the decision of suits between individuals, and for the ascertainment of local rates and usages. With the same views the canoongoes were re-established where they had ceased to exist, and means were taken to improve the efficiency of the office where of long standing. And in order to secure the regular preparation and careful preservation of such records as might afford to the civil tribunals the ready means of verifying all the most important particulars relative to the land, its owners and occupants, special committees were constituted in the several districts under the direction and control of a head committee stationed at the Presidency. A plan for effecting a topographical survey of the Western Provinces, as a check and supplement to the field measurements of the collectors was commenced. And from all those measures sanguine hopes were entertained of supplying the information of which the want had been so frequently lamented, in regard to the extent and nature of the resources of the country, the means by which they might be developed and extended, the numbers of the people, and all those most important points touching their condition, their rights and interests, their wants, habits and institutions; that the good effect has fallen miserably short of the expectations which were indulged must be admitted; and the necessity of economizing the public resources, has led to the abolition or curtailment of most of the establishments involving expense, which were appointed for the above purposes. Nothing effectual has been done towards the reform of the village accounts. The canoongoes of the lower provinces have, with a few exceptions, been dismissed; the record committees have been dissolved and the surveys contracted. The causes of failure are nearly the same with those which have been mentioned, as having prevented the more extended introduction of the system of ryotwar or individual settlement, the most powerful being the resistance of the persons to whom our contracts have given an almost uncontrolled power of lording it over the community; their great influence with our subordinate functionaries, our unreasonable preference of our own countrymen, and our unjust and foolish disregard of the means necessary to call forth the exertions, and ensure the co-operation of the natives.

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* I annex a Statement (A.) intended to record the result of the inquiries directed, respecting a village.

Reg. I. of 1816.
I. & XXIV. 1817.
V. 1818.
I. & XIV. 1819.
III. & VI. 1822.
XIV. 1824.
IX. 1826.

Reg. II. & V. 1816.
II. VII. XIII. 1817.
I. 1818.
XIII. 1825.

In Cuttack the mischiefs resulting from the general system followed in Bengal, combined with the evil of short and fluctuating settlements of the land revenue, exhibited themselves with a peculiar malignity among a rude and ignorant people; external circumstances gave to disaffection and discontent the character of revolt; and internal commotion was added to the other misfortunes of the province. To remedy these evils, the chief authority in all departments was vested in the hands of a single officer, acting under the immediate instructions of Government, and with but little other change in the laws applicable to the province; the arrangement in question, combined with principles of moderation in the Government demand, and a minute attention to local peculiarities, appear to have produced very happy effects; and though little progress has been made towards the completion of a ryotwar settlement, much exceedingly valuable information has been obtained in regard to the circumstances of the people.

Reg. X. & XII. of 1818.

Several new provisions have from time to time been enacted, for the better investigation of claims to the possession of land or the collection of rent, free of the Government demand, and for the determination of the rights of the state in regard to waste lands, and lands required for public purposes, with the object of combining the more successful maintenance of the fiscal interests of Government, with a careful consideration of the equitable claims of individuals.

Reg. I. 1815.
IX. 1816.
XI. & XXV. 1817.
II. 1819.
I. 1824.
IX. & XIV. 1825.
III. 1828.

In both the salt and opium departments, the scattered enactments of preceding years were consolidated into one law, and various additional rules have been adopted to prevent illicit traffic, combined with a new system for the adjudication of suits and complaints relating to such matters, as well as in matters touching violations of the rules against illicit dealings in spirituous liquors and intoxicating drugs.

Reg. XIII of 1816.
X. 1819.
VII. 1824.
VIII. & X. 1826.

In answering the second question, I have already had occasion to mention the Regulations which have been passed relative to stamps. These, besides imposing some additional duties and introducing other alterations, combined in a consolidated form, such of the enactments previously to 1814, as were in force. For the particulars of the arrangements in question, I must, as in regard to other matters, refer to the printed laws noted in the margin, and to the correspondence relative to the same.

Reg. I. of 1814.
XVI. 1824.
XII. 1826.
X. 1829.

Several modifications in the mint laws were likewise made, to which I have already had occasion to advert in answering the financial queries. The Regulations passed on the subject are noted in the margin.

I have already noticed in replying to the third and fourth questions, several Regulations that were passed on the subject of customs. It may suffice here further to state, that through the appointment of a Board to control the management of that, and the other miscellaneous branches of revenue, and the adoption of the bonding system, and various minor arrangements, considerable improvement and reform appears to have been effected. More would probably have been done, if the long established, but I humbly think erroneous, opinions in favour of collective Boards, as compared with individual agency, had not too much prevailed.

Reg. VII. 1814.
XXI. 1816.
XXVI. & XXV. 1817.
XIV. 1816.
V. & XI. 1819.
V. 1821.
II. 1821.
VII. 1826.

Reg. IV. of 1819.
IV. 1826.

Question 6th—How far the receipts of Government have increased, and whether through the effect of better management or by additions made to the burthens of the people, or injury to the interests of individuals?

I have little or nothing useful to add on this head, to what is stated in the paper of replies to the financial questions of the Board. The statement received from the officers of account, will show that in all the main branches of revenue there has been a considerable increase of receipts; and though the proportionate amount of the charges of collection has also risen, the net sum available for the general service exhibits no inconsiderable improvement. It is not easy to say with precision, how far there has or has not been a corresponding increase in the pressure of taxation. The land revenue may, generally speaking, be considered as a share of the rent, not as a tax; but in some of the unsettled districts, I fear we have exceeded the just limit of a rent, especially in those provinces in which it has been considered necessary to impose restrictions on the tillage of waste and rent-free land, (a practice unsanctioned by the Regulations of Bengal); and additions made to the Government rental, by the (however just) resumption of the public dues, may in one sense, of course, be said to come from the pockets of the people. I believe, however, that the greatest portion of the increase which has occurred in the land revenue, excluding from consideration new acquisitions, is to be attributed to the improvement of the country and the consequent increase of the rent derivable from it. The progress of cultivation in many of the districts subject to temporary settlements has been great, and affords an instructive lesson to those who regard a perpetual limitation of the Government demand as necessary to the extension and improvement of agriculture. If in some cases of resumption the claims of Government have been pushed too far, (it is not in the nature of things that injustice should never happen), yet the general tendency has, I am sure, been quite the other way; and for one Government demand harshly urged, or one individual claim unjustly rejected, there are but too many instances in which unfounded claims have been admitted and the public dues too lightly relinquished.

It is strange indeed to remark in men the most likely to be impartial, the general prejudice against the Government and its officers on this head, when *primâ facie* there is surely a reasonable ground of presumption in their favour; since to decide for the exchequer, is in almost all instances to incur pain and trouble, while to relinquish its dues, is ordinarily a grateful exercise of power, and an easy escape from laborious and unpleasant inquiry. Even in free countries, public service rarely secures gratitude; the diffusion of the benefit preventing any intensity of individual feeling; loss and deprivation, however justly incurred, too surely induces dislike and complaint.

The increase in the Sayer and Abkaree, may be partly attributed to more active management, partly to the measures taken for better regulating the retail of opium, but chiefly to the increase of population, and in some degree to the greater prevalence of the use of spirits and intoxicating drugs. In the customs too, I have little doubt there has been better management; but the increase of the collections, notwithstanding the relinquishment of duties, is mainly to be attributed to increase of trade. In the stamps, a considerable portion of the increase which has occurred within the period under review, is nominal; consisting of money which before the enactment of Regulation I. 1814, was brought directly to account, as the fees levied on the institutions of civil suits. Thus the gross collections which in 1813–14 amounted only to Rs 5,44,727, are stated in the next year at Rs 12,21,096, and the greatest portion of the excess must, I imagine, be traced to the fees in question, which but for the change of system, would have appeared among the judicial receipts. Of the subsequent increase of about 18 lacs, the largest portion must be taken to indicate the addition made to the public burthens; much of it consisting of taxes levied on law proceedings, or proceedings in their nature essentially judicial.

The mint collections need scarcely be mentioned among our taxes, being a charge for manufacturing the coin; of which under ordinary circumstances the effect is merely to raise the value of the currency above that of bullion, and from which it seems strange that the coinage of any country should be (as in England gold is) exempted. A similar observation applies to the postage, which no one pays without an immediate equivalent, and of which Government in India does not enforce a monopoly. In the salt department, I consider it certain that smuggling has been greatly checked; but it is equally clear that our increase of revenue must, in a great measure, be traced to heavier taxation, as indicated by the higher prices of our sales. The opium revenue, whatever may be its effect on the agriculture and trade of the districts in which the poppy is grown, is rather a tax upon the consumers in China and the eastern islands, than upon our own subjects, and need not be further adverted to.

Question 7th.—The causes and effects of the increased charges.

On this subject, I beg to refer to the financial note already more than once mentioned in the preceding part of this paper; only remarking here, that experience has satisfied me, contrary to established prejudices which myself too long ignorantly entertained, that for the security of the public interests and for the protection of the rights and interests of individuals, not less than with the object of immediate economy, it is essential that the natives should be trusted more and paid better, than has hitherto been done. I feel strongly that of the failures which we have to lament, one main cause has been the exaggerated opinion entertained of the merits of our own countrymen, and the still more unjust neglect of the people.

Question 8th.—The nature of the engagements between Government and the parties who are recognized as the landholders.

With exception to settlements made under Regulation VII. 1822, these engagements have generally been a bare stipulation for the payment of a given sum of money on account

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Letter from the Right Hon. *H. M'Kenzie.*

of the revenue of a certain tract of country; such tract being defined by the name of the village* or villages belonging to it, or by that of its supposed owner, without any ascertainment of actual contents or boundary. Their term when not perpetual, has commonly been four years, but the leases which began in 1812 (in the Ceded Provinces) and 1815 (in the Conquered Provinces) have, with partial exceptions, been continued in all cases in which they were granted to persons recognized as proprietors, and on which such persons have not desired to throw them up; excluding mere temporary farmers of revenue, the parties in question may be divided into three classes, whose interests as depending on the rights of the actual occupants of the land, will better be understood after we have specified the tenures of the latter, on replying to the tenth question.

Question 9th.—This I have already stated.

Question 10th.—How the amount payable by the occupants to the intermediate engagers has been adjusted.

To this question no very precise answer can be given, as will have been anticipated from what I have said, in replying to the fifth, regarding the little success which has attended our efforts, to ascertain and fix the relative rights of the different classes of the agricultural population. But it may not be useless to specify here the different tenures by which land appears to be held, and according to the nature of which the principle of adjustment between Government contractors and the tenantry must of course have varied. First, there are persons occupying land on tenures nearly analogous to those of farmers at home. These embrace estates for years, estates at will, estates by sufferance, &c. the conditions on which they are held are various; the tenant sometimes paying a stated proportion of the grain produce in kind, sometimes a money compensation in lieu thereof; sometimes a certain sum for a stated extent of land: the rate in the latter case varying sometimes according to the quality of the soil, sometimes according to the kind of the crop, and sometimes with reference to both; and stipulations more or less specific are in some places made for abatements, in the event of a total or partial failure of the crops.†

The most general tenure in the Lower Provinces is that of cultivators possessing a fixed right of occupancy, (I use the word occupancy to designate the tenure of him, by whom or at whose risk and charge land is tilled and its fruits gathered), independently of any known contract, but limited to specific fields, who cannot be justly ousted so long as they pay the amount or value demandable from them; such amount or value being determined sometimes by fixed money rates, sometimes by varying rates assessed by the Government officer; sometimes by rates depending on the crop grown; sometimes by rates adjusted with reference to the aggregate sum settled to be paid to Government, for the whole village to which they belong; sometimes by the actual delivery of a fixed share of the grain produce; sometimes by an estimate or valuation of the same, but in all cases being distinctly regarded as Government revenue, (certain assets excepted, which are equally adjusted on fixed principles), and in none depending on the mere will and pleasure of another individual. The tenure in question seems ordinarily to convey to its owner some of what are in England, I believe, called incorporeal hereditaments; but these not to the exclusion of the Government right of bringing all unoccupied land under cultivation. It appears to be generally recognised as hereditary and devisable among heirs; though commonly forfeited by relinquishment of possession not compulsive, and the non-payment of revenue. To this class I consider the khode-koost ryots of Bengal to belong; having no doubt that they are the proprietors of the fields they occupy; though, as I shall explain below, doubtful of the extent of their rights in the uncultivated land attached to their villages.

In many places extensive tracts are held by communities of cultivating zemindars (commonly called with us biswadars) who assert, as colonists or conquerors, a property, several or common, in the lands lying within defined boundaries, whether cultivated or waste, subject in certain cases to the rights of the preceding class. From these they are to be distinguished, chiefly by this, that besides a fixed title of occupancy in the fields actually cultivated by them, they have a right, corporate or several, in all lands lying within a specific division of territory, not appropriated to the use of others, and in the advantages, actual or reversionary, derivable from occupied land, not taken by Government to itself, nor specifically admitted to belong to others, which right, though it does not go the length of barring Government from the appropriation or assignment of the waste (the prerogative of drawing revenue from every acre not alienated seems to outweigh all private interests), gives a preferable title of occupancy, and a preponderating influence in the management of village affairs. They generally assert, too, a preferable claim to the contract for the Government revenue, subject, however, to that discretion which every native government appears to have used, in regard to the assignment and management of its rights: and whenever the jumma or sum to be paid for their village is fixed, the biswadars or coparceners ordinarily share, according to certain proportions, in the profit arising out of extended cultivation. In some places they have been allowed, independently of any such contract, to cultivate at lower rates than others; in other places they have long appropriated, in virtue of their general rights, certain miscellaneous items of collection; and in some they have been permitted to make petty assignments of land for the purposes of charity or religion, or to establish groves and gardens free of the Government revenue. Their shares in the coparcenary are usually designated by the fractions of the begah (biswar, 1-20th, biswasees, 1-400th part, &c.) and hence perhaps the name. But the rule of division so indicated, seldom applies to more than the contingent and comman profits, and what may be called the expectancies of the tenure; the coparcenary having, as to estates in possession, been generally destroyed by partition, or, at least, the rights of the individual biswadars, by no means following any common rule, and long occupancy being recognized as superseding the claims of inheritance from the first conqueror, colonist or grantee. Relinquishment of possession, unless for such period and under such circumstances as to create adverse prescriptive rights, and even these would ordinarily be held subject to the biswadarree interest, does not avoid their title, though payment of a revenue be a condition of actual occupancy. And in the permanently settled districts of Behar and Benares, instances of rent being paid to persons belonging to this class when absent on service, are not, I believe, unfrequent; the fields owned by them yielding a considerable profit, after payment of their quota of the Government revenue and village charges. In some districts, the estates held in severalty extend to much of the uncultivated lands, leaving little of which the rents or produce belong to the coparcenary. In other cases, common rights, immediate or contingent, attach to much of what is cultivated. The modes adopted by them, of distributing the burthens of the Government revenue and village expenses vary not less than the principles by which their possessions and properties are determined. In some cases they adhere to old adjustments, of which the principle cannot be traced. In some they fix annually a rate on the aggregate possession of each individual. In some they confine the assessment to the land under tillage. In some they assess all kinds of land equally; in others they vary the assessment according to the quality of the soil. In some they regulate it by the extent and nature of the crop; in others by an estimate of its value; in some they tax ploughs. And other plans I have probably forgotten or never heard of. The two classes I have last mentioned, viz., the fixed occupants of fields, and the biswadars or coparcenary occupants of villages, appear to be the only ones who have a permanent title of property, independently of grant from or engagement with the Government (rajahs or chiefs, continued in the management of extensive tracts from political motives, or from a regard to their hereditary exercise of power, I regard as a part of the Government.) And although there are several others who have obtained a valuable property in the produce of the land, either as contractors for or assignees of the Government or revenue, through grants, concessions or engagements of our own and former Governments, I need not specify them in replying to the present question. I shall only remark, that the zemindars of Bengal, though many of them originally held a mere office, must be considered as having been vested by our settlement, with the property of every thing within their zemindaries, which belonged to the Government, and was not reserved by it; and that since the coparcenary rights, which I have above endeavoured to describe, do not seem to have belonged to any among the village communities of that part of India, where, as in the Northern Circars and in Cuttack, the unoccupied lands and reversionary interests appear to have belonged to Government, they may now, in point of right (saving of course rights that belonged or have been acquired by khode-khoost ryots) be classed with the biswadars, though ordinarily very different in origin and circumstances, and still, I apprehend, rarely using the rights given to them over the unoccupied* land, by occupying it themselves. Their rights, as collectors of the Government rent or revenue, chargeable upon land occupied by others, stand of course upon a different footing. These must be interpreted with reference to the claims of others, since Government cannot be understood, tacitly, to have transferred to its contractors properties belonging to third parties; and its declarations, as far as they go, are all directed to the point of maintaining these properties, however insufficient they have proved for the full attainment of that object. Now, although previous to settlement, it will generally, I believe, be found, that on the Bengal side of India, at least, the only limitation of the Government demand is, the rule for dividing the grain produce (the fodder is assigned to the cattle), and the more general principle that the prince shall consult the ease of the people and the improvement of the country; yet even in unsettled countries, it would be held tyrannical to disregard long established usage; and it is, I think, quite clear, that in the permanently settled districts the Government engagers were bound by their contract to maintain, with certain specified exceptions, the rules and usages existing at the time the settlement was made. Hence, in defining their interests in the produce or rent of lands owned by others, we must of course look minutely to local circumstances, which cannot be explained in any general treatise. But the above explanation of the character of

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* We usually translate the word "mouza" by the term village; and it generally belongs to a village or country town with attached lands of very various extent. But in some districts there seems reason to doubt whether there ever was any habitation within the limits that bound the tracts so designated; and in Bengal the term has not unfrequently reference merely to the place of collection, not to the locality of the land. The word *place* in the sense of locality, where any thing is fixed, settled, founded or performed, would be a more literal and perhaps more accurate translation.

† Fixed rents payable in kind are said to exist in Midnapore, and are mentioned by Colebrooke. But I have met with no other instance of such tenures. The system I understand was ordered to be introduced into Tanjore, in so far as that the assessment was to be in grain, commutable periodically (and eventually in perpetuity) into money.

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* It may be useful to explain, that though I consider the zemindars as the assignees of Government, to have possessed the right of disposing of unoccupied land, yet if the khode-khoost ryots have, without special agreement, occupied such land, I would by no means infer that they are, even in regard to such land, mere tenants at will. And I am not sure whether we are quite justified in denying to the village communities of Bengal Proper, the biswa right asserted and maintained by the sturdier men of the West.

Letter from the Right Hon. H. M'Kenzie.

of the several classes of occupants, enables one to arrange the contractors also in three great divisions: first, persons who possess the full biswa right in the tract of which they collect the revenue; second, persons possessing a share in the biswa right, and acting in the collection of the revenue, as the representative of other co-proprietors; third, persons collecting the revenue of villages, of which the biswa right belongs wholly to others or to Government. Under the first division we may now place most of the zemindars of Bengal, deriving their biswa interest from the act of our Government; and there are also to be found in other provinces cases in which the biswadars of villages, or other tracts, holding by succession or purchase from the original settlers, colonists, or conquerors, are single, or, if many, are all admitted to share equally in the advantage and responsibility of the engagement with Government, and equally to use the function of collection. (It does not seem necessary to class separately joint proprietors under joint engagements.) And to this class most of the persons who have purchased villages, sold for the recovery of arrears of revenue, and several of the great talookdars, or hereditary revenue farmers, claim to belong. Under the second division come the managing or head men of village communities, prevalent in Behar, Benares, and the Western Provinces, of whom, though some claim an hereditary title in the post, all may apparently be held to fall under the designation of representatives. The freedom and mode of election is a separate thing. The third division includes many rajahs, talookdars, and zemindars, collecting the revenues of extensive tracts, of which the villages are occupied by other persons possessed of the biswa right. And although such contractors may be biswadars of some villages, the circumstance does not, supposing a settlement by villages with defined limits, require or justify a farther subdivision of the class in question. Of course the same person may belong to several classes and divisions, just as the director of a company is a proprietor of the same; or as the owner of one field may be a mere temporary tenant of another: and under the plan of ryotwar, or individual collection, each cultivator may be deemed the contractor for his own rent or revenue. But if the distinction between the rights that attach to occupany of land (as I have defined it), and those which are incident to the collection, or assignment of the Government revenue, be steadily kept in view, with advertence to the classification I have above endeavoured to sketch, it seems to me that there cannot be much difficulty in determining accurately the general nature of the interests belonging to all classes, in so far as they can be determined without the ascertainment, village by village, and field by field, of the claims of individuals. Where any one shall have established by prescription, under preceding Governments, or gained by stipulation from ours, the right of collecting the public dues, with a beneficial interest, immediate or contingent, of which it would be unjust to divest him, except for sufficient cause, or without adequate compensation, such claims will, of course, require to be considered before we proceed to collect from all the occupants, or from those who are also biswadars. But when once the character of such claims is defined, they will not hinder the adoption of any arrangement that may be best for the public good, if it be to be found in the compulsory surrender of such intermediate titles, a measure not lightly to be resolved upon; and on the other hand, when any class, whether biswadars or not, are maintained in the practical exercise of a right of hereditary management over lands occupied by others, such rights, its nature being distinctly ascertained, may easily be rendered consistent with the just claims of all other classes. The mischief hitherto done has arisen from the practice of employing the term proprietor, without defining the nature of the property; and from overlooking the fact that several distinct properties may very well attach to a single subject-matter. Hence the notion that a ryotwar settlement must disturb all intermediate tenures, whereas its necessary operation is only to define the character.

> Question 11th.—How far the Government land revenue resembles or differs from rent, or resembles or differs from a tax imposed by law?

This question embraces two distinct points; first, that of title; secondly, that of quantum.

On the first point I need not add any thing to what I have already stated, it appearing to be clear that the title of Government in India to the land revenue is that of a rent-holder; and that from time passing the memory of man, all private property, not specially exempted, has been held subject to the payment of it.

On the second point it is not so easy to give any answer, and the answer cannot be so simple a one. It has always been our wish to confine the Government demand within the limits of rent. But the information possessed by us has not always been such as to enable us to say whether the object has been accomplished; and the rights and ties of occupancy belonging to the cultivators prevent that competition which might otherwise settle the question without further information. Thus, even in the permanently settled districts, although the amount received by Government appears to be less* than one-half of the sum realized from the occupant by those who pay it, it is by no means clear that the revenue collected by these, in virtue of their contract, does not frequently exceed the just measure of rent, operating as a tax on agricultural produce, or depriving the agriculturist of the fair remuneration of his labour. And the same doubt applies more strongly in the Western Provinces to places in which the agency of middlemen is employed, even when the moderation of the Government demand is unquestioned.†

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* *See* Statement given in to the Revenue Sub-Committee.

† As examples of this, I might instance Goruckpore, of which I find one pergunnah paying Government Rs 28,000, while the collections from the cultivators are estimated at 80,000. Another yielding

See Mem. dated 13 Nov. 1828. Rev. Proceedings, 30 Dec.

Revenue Administration of British India.

But in so far as the permanent settlement has been made with persons possessing a permanent right of occupancy, there is, I conceive, little doubt that the Government demand will generally be found to leave to them a large share of the rent, and to be itself therefore a light quit-rent, operating not as a tax, but merely like a reserved share in the rental of a public domain. In the unsettled districts also, there are certainly many cases in which the Government demand upon the occupant owners falls below the full rent; but in the majority, I imagine it equals the rent payable under short leases; and in the present circumstances of the country, if we may judge from the rates paid by those cultivators who have no hereditary rights or ties, and who are not likely to cultivate lands that do not yield them fair wages and profit. In some places, as in the Delhi territory where the village zemindars possess numerous herds of cattle, or other sources of profit untaxed, the assessment of the cultivated land may be found to exceed the rent. And in the Madras territories, the rules and restrictions relative to the occupation of waste land, or of land held under tax free tenure, seem to imply the more extensive existence of a rate of assessment that must operate as a tax on tillage.

Question, 12th.—As to the effect of the land revenue on the interests of the community, and on the national wealth.

The answer given to the preceding question must in a great measure serve to satisfy this inquiry, or to show that it cannot be satisfied without further information than I pretend to possess. The reservation by Government of a moderate quit-rent, appears to be one of the best modes of raising the funds necessary to the security and good government of a country, that can well be devised. And in so far as concerns those lands in the permanently settled districts, for which a settlement has been made with the occupants, I am disposed to think, that the question chiefly demanding discussion, is whether the concession made by the Government has not been too little measured. Fully admitting the propriety of creating private property in land, where it may not have existed, and of giving a considerable value to it where it may have possessed little or no value, I confess I cannot altogether applaud the policy which limited for ever the reserved rent of the Indian exchequer, and that in a condition of things so little advanced towards the state of improvement which we may reasonably anticipate, and to which a perpetual limitation of the public rent seems to be in no degree necessary. I do not refer to the glaring inequalities which disfigured the settlement actually made, these were incidental, although sufficiently discreditable to the authorities that permitted them to occur in an arrangement irrevocably sanctioned, they do not affect the principle of the measure. Independently of any such defects, it seems to me that the perpetual settlement must be held to have been a very improvident proceeding. Government has abandoned a large income without any sufficient forecast of the probable effects on the national wealth; and though the result may have hitherto been advantageous, and it is by no means clear to me that the consequences ordinarily anticipated from the minute subdivision of property will follow, it is not the less certain that the measure was adopted on very inadequate grounds, and carried into effect with very imperfect information. It must also be admitted that we have hitherto failed to secure for the land owners of Bengal that precision and certainty as to the other circumstances of their property which the permanent settlement has given in respect to the Government demand. And since the uncertainty attaching to it must necessarily operate to diminish its value, to prevent its free transfer, and to hinder agricultural improvement, it is a matter of no small discredit that we should have there only ascertained tenures, where an excessive rate of assessment has for the most part rendered them worthless to the proprietors. But this remark applies to arrangements not necessarily connected with the realization of revenue; a field measurement and register might be equally desirable with a view to the prosperity of the people and the national wealth, although the land were wholly held rent free. The grand objection to the permanent settlement is, that it has in a multitude of cases left the owners of the land subject to demands on account of Government revenue, even less settled and defined than if we still retained the right of varying the assessment; and scarcely any one, I imagine, can doubt that the effect must have been very prejudicial to the interests of the community, and must have impeded the progress of national wealth. Whatever may be thought of the probable consequences of having the landed property of a country divided among a multitude of petty proprietors (and I do not think we have experience enough to justify any dogma on the subject), it is certain that the existence of large zemindaries in Bengal has had no tendency to make farms large. And if in Ireland we find that beggarly farms and a wretched people may be conjoined with domains of princely magnitude, still more may we look for poverty and distress under the zemindarry system of India, so long at least as the people retain the remembrance of their rights, and cling to their fields though rendered worthless by exaction. The injustice of the thing, and the mischief to the individuals thus placed in subjection to the Government assignee are enough for condemnation. But I should further apprehend, that the system must oppose a serious obstacle to the successful cultivation of new and bette crops. The zemindar, who is neither agriculturist nor owner of the soil, and stands in a positio

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yielding only 31,000 on a rental of 76,000; and in almost every division of which it is stated tha a large increase of revenue might be obtained by Government, with lower rates for the actual occupant. So in Illahabad the contractor's profit of one pergunnah, was stated at R^{s} 2,13,000 on a Government demand of R^{s} 3,37,000; and in another paying only 1,05,000 to Government, a settlement wa made with the village head men for R^{s} 2,23,000. The rental established by the Rajah of Benares, b whom the zemindary was temporarily possessed, being R^{s} 2,38,000.

Letter from the Right Hon. *H. M'Kenzie.*

position little favourable to the growth of enlightened and liberal ideas, must be expected to act as a tax-gatherer, and as a short sighted tax-gatherer nipping in the bud the seeds of improvement. And we cannot hope that any new or increased demand for the produce of the country can be met with that promptitude which might be expected if the occupants were secured in their property, so long as the contractors for the Government revenue were on the watch for every new occasion of exaction, and the defectiveness of our revenue arrangements, and the ignorance or inefficiency of our courts permit them unjustly and arbitrarily to tax the industry of the country.*

In the Western Provinces the temporary nature of the leases granted by Government has tended to restrict the powers of the middlemen where they have been employed as contractors; and in many places the yeomanry of the country have been entirely exempted from the interference of such a class, even when our records and arrangements have unfortunately been calculated to create it. But then an excessive or premature demand has, in many instances, and the shortness of our settlements has in all, materially operated to hinder agricultural improvement, and to check the progress of national wealth. With leases of twenty or thirty years I have no doubt that much land now uncultivated would be brought under tillage; and still more, that by means of artificial irrigation, the produce of the more valuable articles of husbandry would be greatly increased. But of course the effect of such leases would depend greatly on the degree in which our arrangements, or the circumstances and character of the people, might tend to secure the advantage of them to the proper parties.

Question 13th.—As to the effect of the custom duties on the trade of the country?

On this subject I have had occasion, in papers already before the Board, to state almost every thing that occurs to me as useful to communicate. But I cannot resist the opportunity of repeating that the system of internal transit duties on a variety of articles collected by custom-house posts scattered over the country, to be traversed only under cover of passes obtained at the head station of the European collector is, I believe, as vexatious in practice as it is theoretically objectionable; and, of urging the commutation of those duties for others to be levied on imports, possibly some on exports by sea. The objections, of course, particularly apply to the duties of which the amount is paid *ad valorem*, and, above all, to those on piece goods. On articles which are chargeable with a fixed duty on the quantity, and which consequently require no valuation, and but little search, the collection of the tax is comparatively easy, and is facilitated by the issue of passes in anticipation of the arrival of the article to be covered by it. For other reasons, too, it would be right to retain the duty on the salt that is consumed in Benares and the Western Provinces; and by this means the amount of the sacrifice would be brought within such limits as that a large portion of it, at least, might be covered by additional import duties. I am aware that any proposal for adding to the duties on British goods when imported into India is not likely to find favour, and I should certainly not propose that Government should do so if the necessity of raising the revenue can be obviated by economy. But if the revenue be required for the security and good government of India, I see no way in which it can be so unobjectionably raised as by duties on metals; and I consider it to be unquestionable that British commerce would essentially gain by the change I have suggested, as it must by every measure which promotes the wealth and productiveness of India.

Question 14th.—As to the nature and effect of the salt monopoly.

The plan on which this branch of the revenue is managed, has been so often and so minutely explained, that I cannot suppose any detailed accounts of the arrangements for the manufacture, of the conditions of import, of the rules of the Government sales, or of the regulations relative to the possession and transport of the article, would be of much use. The Bengal Government some years ago required, from the different agents, reports explanatory of the circumstances of their several divisions; these could easily be traced; and with the annual reports of the Board of Customs, Salt and Opium, relative to the accounts of the departments, and the discussions which have usually preceded the determination of Government, as to the quantity of salt to be sold in each year, will be found to convey much minute and valuable information, which it would be vain for me to supply in another shape. It may be of more use to notice a few points on which misapprehensions appear to prevail; that in considering a system abundantly open to objections, we may not be misled from the real, by fanciful evils. First, as to the price paid by Government for the salt manufactured in Bengal. It is, I apprehend, certain, that in a Government manufacture there must be abuse, waste and mismanagement; and I am far from supposing that more is not paid by the agents in Bengal, than would be necessary to reimburse individuals under a plan of perfect freedom. This is a real and serious objection to the existing system, as to all monopolies. But so long as we require the revenue, we cannot have perfect freedom; and I confess I doubt whether under an excise establishment, such as would be necessary to collect a heavy tax, so much would be gained on the score of economy, as to act materially in favour of the consumer. The disparity in the price paid for the salt procured from different

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* It is a curious fact, which I have more than once had occasion to state, but may now not uselessly repeat, that when it was an object to supply the demand for sugar in England, which existed in 1792, the Government of that day, who had doubtlessly clearly in view the principles which Cornwallis intended to enforce in favour of the cultivators, did not hesitate to issue orders against the enhancement of the rent of sugar-cane land.

Revenue Administration of British India.

different quarters, has always attracted the attention of Government, and the records will, I think, show that the manufacture of the dear agencies has been maintained, only because its discontinuance would, on an average of years, have been attended with a loss of revenue; the price at the sales varying not merely with the aggregate of the quantity disposed of, but with every alteration in the supply of the separate markets, and it will not do therefore merely to look to the cost at which salt can be delivered at Calcutta. For though the warehouses there are the most convenient as a general depôt, yet for particular markets, a great preference is shown to the salt deliverable at other places, independently of any question of quality, as appears by the local rise on any local failure of supply. The causes of this we do not perhaps fully understand; but some obvious ones which would operate in all countries, are in India aggravated by the difficulties of internal communication, by the want of capital, and by the sluggishness of commercial speculation; and the effect cannot be mistaken. As to the quality of the Bengal salt, I believe there has been no small misapprehension. It is spoken of as being produced by boiling "the dirty and slimy brine of pestiferous marshes;" now more than half of the agency salt is produced in the populous and well-cultivated districts of Higelee and Tumlook. At the other agencies, a large proportion of the produce is manufactured amidst, or closely adjoining to cultivated land; and all of it, when delivered from the Government warehouses, is decidedly superior in quality to the bay salt of the Coromandel coast. The boiling indeed being effected in small pots supplied with clear brine, and skimmed from time to time as impurities rise to the surface, struck me, when I saw the process, as peculiarly favourable to purity, though laborious, and expensive in the use of fuel; and I am not aware that the notion (possibly an ignorant one) has been contradicted by any analysis. The condition of the manufacturers has been made matter of complaint; but I believe that it will be found that they are now, and have long been, better off than other classes of the same rank; and that any suspension or reduction of the manufacture would be considered by them as a loss. That they are in a virtual state of slavery, I consider to be a statement quite at variance with the fact, and the unhealthiness and danger of even the worst of the places in which they are employed has been much exaggerated; though it must, I fear, be allowed that the peasantry of the lower districts of Bengal are not generally healthy or long-lived. And the manufacturers in the Sunderbunds (a very small portion of the whole) share, in some degree, the risks from wild beasts, that are encountered by the wood-cutters and the collectors of the produce of that wild region. The exclusion of British born subjects from the retail salt trade has also been complained of; but I believe no one has taken advantage of the license they have had for some years, of becoming purchasers at the Government sales; and although I do not doubt that settlers, with British education, would, under a free system, hit upon many improvements in this as in other things, I confess I cannot think they have been sufferers by their exclusion from the retail traffic of salt in the interior, which without any law must long, I imagine, remain in the hands of the natives.

It has further been supposed that the community have suffered much from a sub-monopoly of the salt merchants. This also I consider to be a mistake. I believe that for many years past the salt merchants have been rather falling than rising in wealth, and that the prices given by them to Government have, in fact, been too high. I know they trade largely on borrowed capital. We see a degree of competition by them as purchasers at the public sales, which I cannot reconcile with the notion that there is subsequently a close combination by them; as sellers they are very numerous, and the salt purchased by them rapidly finds its way into the hands of a still more numerous and disjointed class of retailers. The attempt made by Ram Ruttun Mullick to establish a sub-monopoly in 1822, at a time when money was comparatively abundant, entirely failed: and on that occasion, it being my duty as territorial secretary to arrange the plan which was adopted by Government in supercession of that which the Salt Board had proposed, I had occasion to learn, in communicating with a multitude of the salt dealers, that there was amongst them all that diversity of interest which one might look for in any other set of merchants trading in the same article; those who had bought dear being clamorous against the scheme of granting a remission to the defaulters, which would enable the latter to sell cheap. The effect produced at that time in the retail market by the temporary limitation of supply consequent on the failure of the defaulters to clear their salt, cannot be taken as any proof of the sub-monopoly; but on the contrary it rather indicates that the merchants are ordinarily ready enough to sell when they can do so profitably, and that if the people suffer, it is the Government only that occasions the evil, by stinting the supply and raising prices through the common effects of a scarcity. The retail price in the interior does indeed exhibit a considerable enhancement on the Government sales; but this may probably be traced to other causes than a sub-monopoly.* It must be recollected, that all losses and risks have to be calculated not on the prime cost to Government, but on the sum paid by the merchant, including the Government tax. Various charges are it is likely incurred, which cannot be avowed or accurately estimated, even in that part of the country which is beyond the line of the preventive service posts; and, as I have already mentioned, no European that I am aware of has found it profitable to speculate in salt, since allowed to share in the supposed profits of the sub-monopolists. The great differences which often occur in the price of grain in the several districts and provinces, appear to show that something beside mere freedom of trade is wanting to the full developement in India of those effects which we are elsewhere accustomed to expect from commercial enterprise. I am far however from supposing, that the present system of supply is the best that could be devised. On the contrary, though I believe a temporary loss of revenue would result from the measure, I am nevertheless in favour

Letter from the Right Hon. *H. M'Kenzie.*

favour of the plan of keeping the Government warehouses, with a considerable stock in hand, open for the delivery of salt at a fixed price; and whatever profit the price so fixed may yield to Government, should be taken as the standard of the duty levied on salt imported by sea. If this succeed, the next step would naturally be the permission to manufacture and sell, subject to a fixed tax. The notion that the consumption of salt might not be extended, and the revenue ultimately improved by a reduction of price, I consider to be quite unsound; though it is favoured by those best acquainted with the subject in Bengal, and I must confess, that on repeated inquiry, I have never been able to get a native of the country to acknowledge that he would use more if he had the article cheaper. And although I do not think the monopoly is a matter of general complaint, and doubt the success of any attempt in India to introduce the excise, I should rejoice greatly if the Government could get wholly free of the manufacture, and could leave the market to be supplied by individuals subject to the payment of a fixed tax. With this object indeed, (and the gradual attainment of it should be always kept in view), it may perhaps be advisable, while the existing system is continued, to fix the *minimum* price at which the salt shall be sold by Government; since it seems to me, that the main difficulty to which importers are now subject, (supposing the rate of tax regulated by the average net profit on the public sales), is the danger, lest when they shall have completed a speculation founded on the prices actually prevailing, they may find them artificially lowered by an extended supply at a reduced rate. The objections that have been urged against the law relative to the custom duty chargeable on imported salt, other than that which applies to the rate of the tax as fixed by Regulation XV. 1817, do not appear to be well founded; but it is certainly no easy thing to combine free trade and monopoly, and the expediency of some change appears well to deserve consideration; though I do not imagine it can have much direct influence on the trade of England, excepting inasmuch as that trade is likely to extend with every arrangement that shall add to the wealth of India.

I have already had occasion to refer to papers which will explain the circumstances of the salt trade of Benares and the Western Provinces.

Question 15th.—As to the nature and effect of the opium monopoly?

On this branch of the revenue also, the Board have already been furnished with a separate memoir, from which most of the particulars necessary to understand its nature may readily be gathered. But in tracing the financial results of recent arrangements, recourse should be had to the accounts of the department rather than to the receipts and disbursements of the revenue statements; for the latter often shew apparently important variations that arise merely out of adjustments according to an artificial year, when there is no corresponding change in the actual profit of the monopoly. In judging of those arrangements it should also be recollected, that Malwa is possessed by rulers who are independent in all matters of internal administration; and in speculating on the future, the effects of the tranquillity we have given to that country, in destroying the monopoly of the produce of India, which we once virtually enjoyed, should be constantly borne in mind.

It is now clear that we must be content with a comparatively moderate tax; and the change from monopoly to free trade is rendered proportionably easy, though still, I fear, embarrassed by considerable difficulties. With a low rate it may be found possible, notwithstanding the precariousness of the crop, to fix the tax on the cultivation; and if that can be done, I should not apprehend any insurmountable difficulty in preventing fraud. A tax on produce would, I think, be more difficult to collect. A tax on exportation would, I fear, be grievously evaded, unless the merchants were subjected to grievous and expensive checks. Though it is, I believe, certain that the quality of the opium of Behar and Benares has been very greatly improved under the agency system, (the occurrence of an exception does not destroy the rule), and although the same effect was, I understand, produced by Mr. Swinton's exertions in Malwa, yet I do not see any sufficient reason to apprehend a failure of the revenue from the deterioration, which is by many anticipated as a consequence of free trade, especially as it is likely that many Europeans might engage on the speculation. And on the whole, seeing the great importance to India and to England of securing the China market for the produce of our own dominions, by an abundant and cheap supply, I am not prepared to assert that the trade in this article might not be advantageously thrown open. But of course, in a matter of this kind, it would be absurd to dogmatise at so great a distance from the country, especially until all the details of any proposed plan are fully explained and agreed to by parties ready to embark in it; and it would be very unwise to take the arrangement of such details out of the hands of the local government.

On the general evils of all monopolies it would be vain for me to dwell; in the above remarks I assume them to be admitted; and I shall only further observe, that the matter immediately at issue is not the profit of trade but revenue, and that the question being wholly a territorial one, would stand precisely on the same footing though the East India Company were to cease to exist.

Question 16th.—As to the Post-office.

The management of a post-office involves, from the nature of the case, such details as cannot be usefully made matter of general report. Much discussion had taken place for some time before I left India, the result of which may be traced on the records of the Government at the India House. Speed and cheapness seemed to be the main thing wanting to put down the private establishments, which operate in some degree to limit the Government receipts. They would probably add to the correspondence of those who already employ nothing but the

Revenue Administration of British India.

the Government post; but no great revenue from this source can be looked for until India has advanced far beyond its present station in wealth and intelligence. And if we must be content with a speed far short of that of English mails, we should also recollect that where bullion, compared with food and labour, (common and skilled labour alike) is about five times higher in value, cheapness must be taken to mean something below what the term in this country be understood to indicate. Considering the admirable arrangements which are understood to have been long established in the Post-office of England, it might not be altogether useless to refer to the officers of that establishment some of the questions which have been agitated in India, though circumstances are of course widely different. Nor might the deputation of some one from London to Calcutta, for the regulation of the post-office of the latter place, be unproductive of advantage in the adjustment of details about which it must be vain to hold written communication across half the globe.

Question 17th.—As to tolls on navigable rivers and canals.

I have already, in replying to the second question, mentioned the Regulations that have been passed relative to the tolls chargeable on boats and rafts passing through certain channels of internal navigation. The amount collected and the expense incurred in each, will be found stated in letters annually written from Bengal, on the subject of the revenue accounts. With regard to the effect of the collections on the commerce of the country, the vexation and abuse are, I fear, inseparable from every impost of the kind; yet I am disposed to consider the tolls in question to be less objectionable than any other transit duty. They ought not, however, to be considered as part of the ordinary revenue, and when the amount collected is found to exceed what can usually be employed in improving the line of navigation which falls under their operation, the rate should be reduced, or (if a sufficient fund has been accumulated) the passage should be left free. This principle should more especially be enforced in cases in which the toll is levied, in natural waterways, as a fund for alleged improvements; since in these there is peculiar danger lest it should be converted into a tax on trade, instead of being merely a consideration for facilities afforded; and such in some instances is the nature of the impost in Bengal. I cannot venture to speak with any pretence to certainty on the question, how far it may be practicable profitably to extend internal navigation at the expense of Government; for the discussion of the matter requires a knowledge of local circumstances and a skill in civil engineering which I do not possess; and canals being not less a cause than a consequence of commercial activity, it is not easy to anticipate all the effects of their construction. But it is the general opinion, I believe, of the best informed, that such works might be advantageously extended in different quarters; and with a view to their extension by individual enterprise, it will be useful to vest the local Government with the power of giving a corporate capacity to joint stock companies* established for the purpose. Had this been practicable, I think it likely that the canal now in progress in the vicinity of Calcutta, for connecting the river Hooghly with the more easterly branches of the Ganges, would have been much sooner completed. And another which was projected between the upper part of Sangor Island and the city of Calcutta, and of which the line was carefully surveyed and levelled, would probably have been undertaken. I have understood also, that it would not be difficult nor very expensive, to construct a canal from the Hooghly to the vicinity of the coal and iron country of Burdwan and Beerbhoom, to which it would doubtless be very useful to have a better access than is now afforded by the Dummooda and other uncertain and dangerous rivers. It has likewise been suggested, that the communication between Calcutta and the Western Provinces, of which the channel through the streams that unite in the Hooghly is frequently interrupted by obstacles we have hitherto laboured in vain to overcome, and of which the course by the more eastern rivers is at best circuitous and tedious, might be maintained by a direct line of canals drawn from the great river, at a point where its banks are not liable to those vast diluvial changes, that in other parts of its course seem to defy the skill of the engineer and the force of machinery. And looking to the circumstances of the Delta of the Ganges, and to those indeed of the whole of the vast region which lies to the north of it from the borders of Oude to near the eastern limits of Bengal, one can scarcely doubt that if justice were done to the natural advantages of the country, it would, before long, exhibit one great net work of canal navigation, affording a prompt conveyance by direct routes to the traffic which has now to be laboriously pursued through the endless windings that are natural to the streams of alluvial plains. Nor is it I think, doubtful, that in the Western Provinces, works similar to those which our Government has tardily restored, in the Delhi territory and in the adjoining districts of the Doab, combining possibly the objects of irrigation with those of transport, might be advantageously prosecuted in various quarters; though we must not probably look for many such undertakings, until European skill is more freely applied to the natural capabilities of the country, or agriculture and commerce come to rank among the liberal pursuits of instructed industry.

Question 18th.—On Pligrim Taxes.

It might be wise to say nothing about these taxes; for one can scarcely hope in speaking of them calmly to avoid controversy with many who possess the justest title to affection and reverence; and it may not be easy to escape the censure of some whose zeal for the interests of religion occasionally masters the charity that ought to accompany it. I can, however, sincerely declare, that if I thought the taxes in question did in any degree promote the superstitious

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* The Act of the 47 Geo. 3, appears to be confined to Banks.

Letter from the Right Hon. *H. M'Kenzie.*

superstitious practices which give occasion to the payment of them, I should strongly advocate their abolition. Since, abominable as is the idolatry of India generally, the mischief of it is, I believe, exhibited with a tenfold intenseness at all places of pilgrimage. But it does not appear to me that they have, or can have any such tendency. Nor do I conceive that the collection of them in any way operates to identify the British Government with the worship of the places where they are levied. That worship we are bound to permit, however much we may deplore its existence; and there is therefore no ground for the supposition that we allow the offence in order to profit by taxing the offender. Nor can we generally lay down the principle of non-interference, even though the collection of the tax be discontinued. The preservation of the public peace, and the prevention of distressing casualties compel the intervention of the magistrate, which is equally required where, as at Hurdwar for instance, no tax is levied, and the rights of individuals in endowed property, and in the contributions of pilgrims, have to be adjudicated in the civil courts. The religion of the people indeed, of which these pilgrimages are but a part, meets us at every turn. There is a juggernauth in almost every street of Calcutta, and in every village of Bengal, and the great question of the duty of a Christian government towards a heathen people placed under its authority in the singular circumstances of British India, ought not, assuredly, to be decided upon any partial views, or with heat and passion; yet I fear it must be admitted, that if many of us have viewed the idolatry of India with a culpable indifference, others have erred in a contrary direction. I do not lay much stress upon the origin of the pilgrim taxes, because I do not believe that the natives concerned are much in the habit of inquiring what was done by our Moslem or Hindoo predecessors; yet the former, whose prophet borrowed, in ignorance of its design, so much of the spirit of Judaism, will scarcely be suspected of intending to promote the idolatry they taxed. And certainly, if from the consequences that have followed the abolition of the pilgrim taxes in some places to which I have already had occasion to allude, one may venture to anticipate the probable effects of their general discontinuance, I should not be disposed to reckon any abatement of the practice among the probable advantages of the measure. I believe, however, it would be a popular measure; though the officiating Brahmins would probably take care to secure the chief benefit of the remission; and I see no reason to think that the collection of a tax forms necessarily any part of the arrangements requisite to prevent the evils that may be anticipated from the collection of large bodies of men inflamed by religious enthusiasm. In short, the evil of discontinuing the collection of the taxes in question consists, I conceive, simply in the loss of revenue. But, of course, any change in this or in any other of our arrangements, relating to the places of pilgrimages with which we have hitherto interfered, should be effected gradually, and with as little ostentation as possible.

Stateme[redacted]

As a summary of the general financial result of the revenue administration of Bengal, I annex a statement, showing the gross receipts, charges, and net receipts of the several main branches of the public income at that presidency during the past twenty years, exclusive of the possessions acquired during the administration of Lord Hastings, and subsequently. The great and progressive increase which has occurred will doubtless attract notice. It may be taken for *primâ facie* proof, that with all their blunders and deficiencies, the officers of that presidency have not greatly failed in their duty to the exchequer. Any discussion of the causes which have operated to dissipate the resources thus obtained is foreign to the purpose of this paper.

I have, &c.

(signed) *Holt M'Kenzie.*

(A.)

☞ The following PAPER is referred to as STATEMENT (A.), in the preceding Letter from the Right Hon. *Holt M'Kenzie* to *Thomas Hyde Villiers*, Esq. at page 302.

(A.)

Pergunnah
Mouzah *Aslee* *Dakhelee.*

AREA.

1.	2. Total extent in Acres.	3. Total extent in Beegahs.	MINHAEE or LAND DEDUCTED as not ASSESSABLE.					MALGOOZAREE LAND or LAND CHARGEABLE with REVENUE.				
			4. Site of Village and otherwise barren.	5. Jageer or Service Land.	6. Mafee and Khyrat Charity Lands.	7. Forest and Jungle.	8. Total Minhaee in Beegahs.	9. Culturable, not Cultivated.	10. Fallow.	11. Cultivated, including Land prepared for Sugar Cane.	TOTAL MALGOOZAREE LAND.	
											12. In Beegahs.	13. In Acres.
Canoongoes Papers -												
Last Settlement - -												
Present Measurement												

SOIL.

DESCRIPTION.	LOCAL NAME.	ARTICLES USUALLY PRODUCED IN EACH KIND.	EXTENT IRRIGATED.	EXTENT NOT IRRIGATED.

CENSUS.

1.	CULTIVATORS ABOVE THE RANK OF MERE LABOURERS.			5. Manufacturers.	6. Traders.	7. Labourers.	8. Slaves.	9. Zemindars, not Cultivators.	10. Other Classes.	11. TOTAL.
	2. Zemindars.	3. Hereditary Cultivators not Zemindars.	4. New Settlers.							
NUMBER of HOUSES.—Hindoo - - - - - -										
Musulman - - - - -										
Total - - -										
NUMBER of SOULS.—Hindoo, - - - - -										
- - - - - -										
Total - - -										
Musulman - - - - -										
- - - - - -										
Total - - -										
Grand Total - - -										
CONDITION.—Wealthy - - - - - - - - -										
Comfortable - - - - - - - -										
Poor - - - - - - - - - - -										

LIVE STOCK,

Including Cattle of Paeekasht Cultivators, received from other Villages.

1. KIND.	2. Number.	3. Average Value per Head.
Draught Cattle - - -		
Grazing Cattle - - -		
Sheep and Goats - -		
Buffaloes - - - -		
Horses - - - - -		

IMPLEMENTS OF HUSBANDRY,

Including those employed by Paee Cultivators from other Villages.

1. ARTICLES.	2. Number.	3. Average Value.
Ploughs - - - -		
Sugar Mills - - -		
Hoes and Spades - -		
Carts - - - - -		
Wells - Pucka - -		
Cutcha - -		

1. PAEEKASHT Non-Resident Cultivators.	2. Number of Cultivators.	3. Number of Ploughs.	4. Number of Bullocks.	5. Extent of Land Cultivated.
Received from other Villages - - - -				
Given to other Villages				

WEIGHTS.

LAND MEASURE.

	Greatest.	Smallest.
Number of Beegahs cultivated with one Plough		
Estimated Annual Expense per Plough - -		
Estimated produce per Plough - - - - -		

Detail of Land paying Money Rents.

1.	2.	3.	4.	5.	6.	RATES TAKEN AS BASIS OF SETTLEMENT.						13.
CLASSIFICATION, Distinguishing Lands Irrigated from those dependent on the Rains.		Extent in Beegas.	Pergunnah Rates of Rent.	Average Rates of adjoining Villages.	Village Rates for Resident Cultivators previous to Settlement.	Malgoozars, Zemindars, or other privileged Class.		Resident Cultivators not Zemindars.		Paeekasht Cultivators.		Rent according to Settlement Rates.
Denomination.	Class.					7. Extent of Land in Beegas.	8. Rates.	9. Extent of Land in Beegas.	10. Rates.	11. Extent of Land in Beegas.	12. Rates.	
	Total - -											

Detail of Land held under Butaie or Kunkoot Tenure ;

i. e. Land of which the Rent is settled by an actual Division or Estimate of Produce.

1.	2.	MALGOOZARS AND OTHER PRIVILEGED CLASSES.			RESIDENT CULTIVATORS.			PAEEKAST CULTIVATORS.			12.
ARTICLES OF PRODUCE, Distinguishing those raised from Irrigated Lands, if any.	Average Produce per Beegah.	3. Extent.	4. Produce.	5. Government Share.	6. Extent.	7. Produce.	8. Government Share.	9. Extent.	10. Produce.	11. Government Share.	Estimated Value of Government Share.
Total - - -											

Produce.

1. ARTICLES.	AVERAGE PRODUCE PER BEEGAH IN A COURSE OF SEASONS.			AVERAGE QUANTITY AND VALUE OF SEED SOWN ON A BEEGAH OF LAND.		AVERAGE PRICE FOR THE LAST TEN YEARS.			10. Nnmber of Beegahs Cultivated.	11. Estimated Average Produce.	12. Value of Estimated Produce at Average Price.
	2. From best Land under Crop.	3. From worst Land under Crop.	4. Average of Land under Crop.	5. Quantity.	6. Value.	7. Highest.	8. Lowest.	9. Average.			
Total - - -											

Detail of Sewaee,

or

Miscellaneous Collections, including Zemindaree Rusoom, Putwarries' Allowance, and Village Expenses, realized from Cultivators.

1. DESCRIPTION.	2. Amount.
Zemindaree Rusoom -	
(*Zemindars' Cess*) - -	
Putwaree Rusoom - -	
(*Accountants' Cess*) -	
Village Expenses - -	
Sewaie Julkur (*tax on Fisheries Water Produce*) - -	
Phulkur (*Forest*) -	
Bunkur (*Wood*) -	
Nemuksur (*Salt*) -	
Mahturfa (*Professional*) - - -	

Detail of Lands held by Zemindars and others,

at

Rates below those of Ordinary Assamees.

1. DENOMINATION.	2. Class.	3. Extent in Beegas.	4. Rates paid.	5. Rates of Ordinary Resident Cultivators.	6. Difference of Rate.

Detail of Minhaee Land.

1. DESCRIPTION.	2. Extent in Beegas.	3. TOTAL.
Waste.—Village Site - -		
Roads - - -		
Wells - - - -		
Tanks and Jheels		
Otherwise barren		
Forest and Jungle - - -		
Gardens - - - - - -		
Mafee and Khyrat - - -		
Jageer or Service Lands -		
Putwaree - -		
Bullaheer - -		
Chokeedar - -		

Abstract of Demands, Receipts and Balances, for the past Five Years, according to Putwarries' Accounts.

1. YEARS.	2. Number of Pottahs.	3. Beegahs Cultivated.	4. Rents.	5. Miscellaneous Collections.	6. Tuccavee.	7. Arrears of past Years.	8. Total demand	9. Collections.
12								
12								
12								
12								
12								
Total - - -								
Average - -								

Aggregate Moffusil Rental.

1.	2. By Pergunnah Rates.	3. By Average Collections.	4. By Village Rates existing previous to Settlement.	5. By Rates of Settlement.
Mal - - - - - - - - - - - -				
Sewaee - - - - - - - - - - -				
Village Expenses - - - - - - -				
Total - - -				

Former Assessment.

1. Jumma of each of the 5 Years ending 1219.	2. Jumma of each of the 5 Years ending 1224.	3. Jumma of each of the past 5 Years.

Present Assessment.

1. MOFFUSSIL RENTAL at RATES AND TIME OF SETTLEMENT.	2. Add for Abatement on Land Cultivated by Zemindars or other privileged Classes.	3. Add for Culturable Land.	4. Total Assets.	5. Deduct for Expenses.	6. Deduct for Malgoozar's Allowance.	7. Other Deductions, if any.	8. Total Deductions.	9. Proposed Jumma.

Allowance to Putwarree and Police Officers.

1.	2. Paid by Malgoozars.	3. Paid by Cultivators.
Putwarree - - - - - - - - - - - - - - - - -		
Balahur - - - - - - - - - - - - - - - - -		
Chokedar - - - - - - - - - - - - - - - - -		

Schools.

1. PERSIAN.	2. HINDEE.

Miscellaneous Particulars.

☞ The two following pages (320, 321) are referred to as STATEMENT (B.), in the preceding Letter from the Right honourable *Holt M'Kenzie* to *Thomas Hyde Villiers*, Esq.—at page 313.

STATEMENT of the Gross Receipts, Charges and Net Receipts of the several main - - - - - -

	STAMPS.			LAND REVENUE.			SAYER.			ABKAREE.		
	Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.
	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs
1811/12 - -	4,56,078	1,04,893	3,51,185	5,88,81,373	93,41,610	4,95,39,763	7,08,090	52,281	6,55,809	18,86,809	1,39,446	17,47,363
1812/13 - -	5,05,793	97,996	4,07,797	5,78,94,807	91,92,717	4,87,02,090	9,63,606	48,459	9,15,147	19,83,042	1,47,907	18,35,135
1813/14 - -	5,44,727	1,13,166	4,31,561	6,11,95,782	92,99,083	5,18,96,699	8,31,895	73,471	7,58,424	19,01,202	1,45,845	17,55,357
1814/15 - -	12,21,096	2,89,034	9,32,062	5,95,83,205	90,64,872	5,05,18,333	10,35,832	82,522	9,53,310	22,45,600	2,97,931	19,47,669
1815/16 - -	12,34,184	2,92,637	9,41,547	6,08,66,837	96,00,506	5,12,66,331	9,47,773	80,222	8,67,551	25,31,910	2,60,331	22,71,579
1816/17 - -	13,52,010	4,11,476	9,40,534	6,33,17,499	95,44,386	5,37,73,113	9,90,030	78,551	9,11,479	26,76,597	2.53,612	24,22,985
1817/18 - -	15,11,063	4,49,058	10,62,005	6,11,91,435	83,77,999	5,28,13,436	12,73,078	93,650	11,79,428	24,77,830	2,15,463	22,61,367
1818/19 - -	16,29,517	5,00,492	11,29,025	6,61,95,599	90,70,891	5,71,24,708	14,79,756	1,13,087	13,66,669	25,05,697	2,49,338	22,56,359
1819/20 - -	17,36,444	5,61,733	11,74,711	6,57,04,054	90,88,539	5,66,15,515	14,07,104	1,32,244	12,74,860	22,27,738	2,66,996	19,60,742
1820/21 - -	18,33,536	5,61,591	12,71,945	6,52,73,177	1,00,22,603	5,52,50,574	14,11,231	1,02,224	13,09,007	24,15,094	2,69,418	21,45,676
1821/22 - -	18,40,844	5,31,824	13,09,020	6,65,13,950	1,05,27,744	5,59,86,206	14,09,440	1,35,701	12,73,739	28,05,113	2,77,537	25,27,576
1822/23 - -	18,61,412	5,82,322	12,79,090	6,60,94,155	1,09,21,178	5,51,72,977	15,10,682	1,27,133	13,83,549	30,57,468	3,16,869	27,40,599
1823/24 - -	19,39,591	5,86,510	13,53,081	6,57,28,661	1,13,65,684	5,43,62,977	12,67,715	1,17,679	11,50,036	30,67,712	3,15,906	27,51,606
1824/25 - -	19,11,357	4,83,428	14,27,929	6,52,60,633	1,17,67,729	5,34,92,904	5,85,740	65,665	5,20,075	32,50,529	3,56,962	28,93,567
1825/26 - -	22,20,591	4,53,194	17,67,397	6,49,70,875	1,17,27,807	5,32,43,068	9,79,678	1,18,910	8,60,768	32,36,163	3,45,347	28,90,816
1826/27 - -	26,10,475	5,14,255	20,96,220	6,68,94,571	1,03,99,621	5,54,94,950	7,67,635	90,474	6,77,161	32,91,196	3,41,844	29,49,352
1827/28 - -	27,36,435	6,15,582	21,20,853	6,66,23,738	1,10,20,054	5,56,03,684	7,80,973	1,58,709	6,22,264	32,97,364	3,59,156	29,38,208
1828/29 - -	26,32,317	5,32,701	20,99,616	6,64,26,929	1,07,14,228	5,57,12,701	8,55,600	1,86,546	6,69,054	33,83,655	3,41,663	30,41,992
1829/30 - -	27,66,183	5,40,924	22,25,259	6,60,24,660	85,55,997	5,74,68,663	8,45,792	1,74,069	6,71,723	35,16,650	3,06,045	32,10,605
1830/31 - -	25,38,963	4,63,215	20,75,748	6,60,94,709	1,24,87,722	5,36,06,987	8,90,407	1,96,914	6,93,493	34,21,193	2,84,158	31,37,035

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* Referred to as Statement (B.) in the preceding Letter from the

- - - - - - - branches of the REVENUES of *Bengal*, for 20 years, from 1811/12 to 1830/31.*

CUSTOMS.			SALT.			OPIUM.			TOTAL.			—
Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.	Receipts.	Charges.	Net Receipts.	
Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	Sa Rs	
50,90,424	7,39,873	43,50,551	1,56,01,062	43,47,737	1,12,53,325	79,71,358	9,63,757	70,07,601	9,05,95,194	1,56,89,597	7,49,05,597	1811/12.
57,38,369	7,75,497	49,62,872	1,44,13,374	59,36,706	84,76,668	62,91,306	9,26,484	53,64,822	8,77,90,297	1,71,25,766	7,06,64,531	1812/13.
60,62,452	8,01,472	52,60,980	1,52,55,765	63,47,201	89,08,564	83,06,633	9,28,951	73,77,682	9,40,98,456	1,77,09,189	7,63,89,267	1813/14.
67,99,153	6,83,037	61,16,116	1,34,86,059	35,93,055	98,93,004	95,13,471	7,14,802	87,98,669	9,38,84,416	1,47,25,253	7,81,59,163	1814/15.
65,45,482	8,18,650	57,26,832	1,36,25,448	33,91,553	1,02,33,895	90,62,587	9,43,852	81,18,735	9,48,14,221	1,53,87,751	7,94,26,470	1815/16.
78,25,729	8,65,214	69,60,515	1,47,41,151	41,04,427	1,06,36,724	81,17,706	10,17,701	71,00,005	9,90,20,722	1,62,75,367	7,27,45,355	1816/17.
76,56,682	9,07,349	67,49,333	1,60,46,113	42,06,618	1,18,39,495	75,30,690	7,69,393	67,61,297	9,76,86,891	1,15,19,530	8,61,67,361	1817/18.
66,17,047	9,08,206	57,08,841	1,58,69,923	46,59,711	1,12,10,212	71,60,212	7,66,174	63,94,038	10,14,57,751	1,62,67,899	8,51,89,852	1818/19.
65,42,853	8,97,705	56,45,148	1,63,47,111	51,65,889	1,11,81,222	68,95,041	8,54,393	60,40,648	10,08,60,345	1,69,67,499	8,38,92,846	1819/20.
73,38,294	9,22,796	64,15,498	1,63,53,921	48,83,968	1,14,69,953	1,23,68,041	9,63,218	1,13,94,823	10,69,93,294	1,77,25,818	8,92,67,476	1820/21.
75,21,444	10,26,031	64,95,413	1,76,59,120	51,48,026	1,25,11,094	97,00,631	8,40,938	88,59,693	10,74,50,542	1,84,87,801	8,89,62,741	1821/22.
72,08,475	9,52,974	62,55,501	2,04,75,412	55,53,176	1,49,22,236	1,28,70,816	8,95,053	1,19,75,763	11,30,78,420	1,93,48,705	9,37,29,725	1822/23.
57,89,688	10,01,754	47,87,934	1,90,39,514	59,97,283	1,30,42,231	73,43,549	33,83,582	39,59,967	10,41,76,430	2,27,68,398	8,14,08,032	1823/24.
70,78,633	10,43,293	60,35,340	1,81,91,301	55,66,834	1,26,24,467	1,30,62,952	67,37,190	63,25,762	10,93,41,145	2,60,21,101	8,33,20,044	1824/25.
68,30,506	11,33,181	56,97,325	1,84,43,698	48,99,624	1,35,44,074	81,02,509	48,33,385	32,68,124	10,47,84,020	2,35,11,448	8,12,72,572	1825/26.
67,14,467	10,62,679	56,51,788	1,87,35,733	59,04,697	1,28,31,036	1,47,87,136	44,19,936	1,03,67,200	11,38,01,213	2,27,33,506	9,10,67,707	1826/27.
71,70,118	10,93,171	60,76,947	2,05,36,872	69,68,297	1,35,68,575	1,76,86,387	56,74,606	1,20,11,781	11,88,31,887	2,58,89,575	9,29,42,312	1827/28.
72,04,059	10,84,350	61,19,709	1,96,10,557	76,21,150	1,19,89,407	1,81,33,489	58,49,604	1,22,83,885	11,82,46,606	2,63,30,242	9,19,16,364	1828/29.
65,21,307	9,33,717	55,87,590	1,64,34,370	47,24,328	1,17,10,042	1,52,62,092	41,46,656	1,11,15,436	11,13,71,054	1,93,81,736	9,19,89,318	1829/30.
72,67,998	10,38,353	62,29,645	2,01,37,086	44,97,553	1,56,39,533	1,26,16,358	31,99,642	94,16,716	11,29,66,714	2,21,67,557	9,07,99,157	1830/31.

Right honourable *Holt M'Kenzie* to *Thomas Hyde Villiers*, Esq.—at page 313.

Letter from *David Hill*, Esq. 28 Jan. 1832.

LETTER from *David Hill*, Esq. to *T. Hyde Villiers*, Esq.

Sir, St. Andrews, 28th January 1832,

I HAVE the honour of replying to your letter of the 27th instant, in which I am informed that it is the intention of the Commissioners for the Affairs of India to propose my being called as a witness before the East India Committee in the course of the inquiries which they will probably institute into the state of the Administration of the Revenues of our Eastern possessions; and am desired to furnish any information and opinions which my experience may enable me to offer on certain points, and to specify any papers on the subject to which it may appear to me useful to direct attention. I beg leave to state that my observations will be exclusively applicable to the Presidency of Fort St. George.

I.—What new acquisitions of territory have been made since 1813?

I.—No new territory has been acquired by that Presidency since 1813.

II.—What change has been made in the revenue administration of possessions acquired before 1813, and with what success?

II.—From the year 1802, it was intended to execute a permanent zemindarry settlement of all the lands at the disposal of Government. That scheme was put off, and at length abandoned. Then village lease settlements for terms of years were resorted to: they were not found to answer; and since 1813, ryotwar settlements have become universal wherever the Government were enabled to adopt them. This is the only change of which I am aware within the period in question; and it is not an innovation, but a recurrence to the system which had formerly been in use.

No new taxes have been imposed, as far as I recollect, since 1813, nor rates of assessment increased. A reduction to the extent of from 25 to 33 per cent. has been made in the survey assessment of the ceded districts. The timber monopoly has also been abolished in Malabar, to the great relief of the inhabitants. From a statement affixed to a paper bearing date 8th March 1830, which, as member of the Finance Committee at Calcutta, I laid before the Supreme Government on the 25th October of that year, it appears that the average actual collections in the Madras districts for 20 years had been R^{s}4,23,11,100, and that the average of the first half of that period fell short of that general average by 5½ per cent., and that of the last half exceeded it in the same proportion.

III.—What is the nature of the engagements between the Government and the landholders, with their effects?

III.—The general system of land revenue, as already intimated, is the ryotwary. Under it the revenue is identical with rent. The assessment which each field is liable to has been determined by survey or by past collections. The occupier of the field is recognized as landholder. In the early part of the season he receives a cowle authorizing him to occupy, and at the end of it he discharges his rent, unless he obtains a remission of the whole or any part of it in consideration of unfavourable circumstances. Intermediate persons, such as zemindars or leaseholders, stand in the place of Government, and the occupiers of the land are still entitled to be recognized as landholders. The heavy rate of the assessment has tended to repress agricultural improvement and the prosperity of the country more than the system under which it is levied. At the same time, I feel certain that revenue of nearly an equal amount could not be obtained from the country by any other means than a land-tax without a much heavier pressure on the public interests. The land-tax affords unquestionably the least onerous method of producing a high revenue. If the revenue is not to be reduced, the method of raising it cannot be changed; and the revenue can only admit of being reduced by reducing the public charges. It must, however, be acknowledged, that not only the amount of the land revenue but also the control of the revenue officers over the cultivation of the soil, does materially interfere with agricultural improvement and with the prosperity of the country. If the exigencies of the state admitted of even a moderate reduction of revenue, there would be a great relief both to agricultural and general interests; but unless the reduction were great, it would be no relief to the people to alter the system under which the great bulk of the revenue is at present raised.

The pressure of the land revenue has certainly been less severe upon the people when raised direct by Government, than intermediately by other persons. Those middle-men have made the most of their opportunity, as if uncertain how long it would last; whereas the public officers have been disposed to cherish the interests of the people, as feeling that the Government had a permanent interest in them. The people accordingly, I believe, prefer very much being directly under Government to being under those who exercise its delegated authority for their own behoof.

IV.—The effects of custom duties upon the trade of the country?

IV.—Sea customs, I believe, have not in any material degree had an injurious effect upon the trade of the country; but the case is certainly otherwise with respect to land customs, from their interference with the transport of goods at every stage, from the minute application of their rules, and from the vexatious power which they place in the hands of underlings in the department. The collection of land customs has been rented out since 1813, and it is understood that this change has operated greatly to the relief of traders, as it

Letter from *D. Hill*, Esq. 28 Jan. 1832.

certainly has in a considerable degree to the increase of net revenue. All alterations since 1813 have tended to the relief and convenience of traders, and unless the revenue derived from customs can be spared, I am not aware that further material improvement is practicable. The disposition on the part of the ruling authorities since 1813 has invariably been to afford all the relief which the necessity of realizing the revenue would allow. I believe, however, that no part of our fiscal regulations is more harassing to those affected by it than the inland transit duty, and that none brings so small an amount into the treasury in proportion to what it takes from the people; and therefore I am convinced that it would promote the prosperity of the country if we could dispense with it by falling upon some less exceptionable substitute.

V.—What is the system of raising the salt revenue, and what have been its effects upon the interests of the people and of the Government?

V.—Salt is produced in the Madras territories, not by boiling but by natural evaporation. The residue, after the salt water has evaporated, is gathered into heaps, and when perfectly dried is laid up in store as salt. It is more or less pure as the process has been performed with greater or less skill and care; but there is so much more of nature in the process than of art, that it is commonly termed the *cultivation* of salt. When the monopoly was introduced and the *cultivation* was taken into the hands of Government, it was agreed that the usual *rent* should be paid to the owners of the land on which the salt was produced. Where the *cultivation*, as in some cases, was suppressed, the estimated rent was still allowed to the owners of the land. The manufacture and first sale at the salt-pans are under a government monopoly, but the retail sale afterwards is free. The expense of manufacture, including *rent*, has averaged, according to my recollection, about 15 or 16 rupees per garce. The monopoly sale price was originally 105 rupees per garce, it was reduced afterwards to 70 rupees; but it has recently been again raised to the former rate. The monopoly yields, I believe, a net revenue of between 20 and 30 lacs of rupees. I have no idea that the same amount of revenue could be raised from salt in any other manner bearing less heavily upon the people, the proprietors of salt-pans, the traders in salt, or the consumers of the article. On the contrary, I am persuaded that even the remission of the tax would produce a loss of revenue unattended with any corresponding relief to the people. If the Government could spare this amount of revenue, relief would no doubt be afforded, though not to the extent of the revenue given up; but if the tax, either in substance or in mode, were only to be commuted, the burden on the people would in a great measure remain where the tax had been removed, and would also be laid on where the tax was imposed.

VI.—Revenue derived from opium.

VI.—It is only under the Bengal and Bombay presidencies that any material revenue is derived from opium, and I am not qualified to furnish any information on the subject.

VII.—Does the Post-office system admit of improvement?

VII.—The mails throughout India are conveyed by runners on foot. The want of good roads, of horses and of adequate receipts, preclude any less simple and frugal method of transmission. Under the Madras presidency they are carried at a rate of from four to five miles an hour, including stoppages. There is a daily post. The conveyance, with rare exceptions, is quite secure. I do not think that greater expedition or efficiency could reasonably be expected. More than half the letters sent by post are on the public service. The rate of postage on private letters is higher than in England. The revenue from the post-office does more than cover the whole expenses of the establishment, and enable the Government to transmit its correspondence free of charge. If the rates of postage were doubled, the revenue might not be much increased, but even if the revenue were doubled, it would only add a lac and a half or two lacs of rupees to the public receipts, and would lay a great hardship upon the community. Were the wealth of the country augmented, the post-office would be generally used by the natives, which it is hardly at all at present, and the collections would be much greater; but as things now are the post-office revenue may be considered high.

VIII.—Tolls on navigable canals and rivers. Internal navigation.

VIII.—There are no navigable rivers, and only one canal, executed near Madras by the enterprize of an individual, the Hon. Basil Cochrane. A long lease was granted by Government to Mr. Cochrane, but it now has nearly expired. The canal is chiefly used for bringing firewood and salt to Madras. I do not imagine that there is trade enough to afford encouragement for a canal in any other part of the Madras territories, even if the physical obstacles to such an undertaking were less serious. These obstacles arise in part from the loose nature of the soil, but chiefly from the vast supply of water which the evaporation of a hot climate would render necessary, from the difficulty of providing it, as even the rivers are dry for half the year; and from the turbid quality of the water procurable from mountain streams, which would leave a great deposit in the beds of the canals, and add to the expense of keeping them in order.

IX.—Whether taxes on pilgrims be in principle objectionable; or whether they mitigate the evils attendant on the assemblage of pilgrims.

IX.—If superstitious and idolatrous worship were authorized and encouraged, in order that we might derive a revenue from it, there would be ground for the supposed objection, on principle,

Revenue Administration of British India.

principle, to pilgrim taxes. But our Government professes in all respects to grant the fullest toleration to the religious observances of its subjects. The question then is narrowed to this point, whether, when the superstition is freely allowed, we are to throw away the revenue resulting from it. It would seem a more reasonable scruple not to expend revenue, as we do largely in pursuance of our principle of respecting the religion of the country, in the support of superstitious and idolatrous endowments, than to refrain from collecting the revenue which superstitious and idolatrous observances are found to yield. In truth, we cannot help soiling our hands with revenue derived from superstition, even though we were to give up the pilgrim taxes; for every assemblage at a native festival, increases the custom and excise duties, and the brass used for holy vessels and for images pays tribute to our treasury. No Government hesitates to lay a duty on spirituous liquors, even though fully aware of the mischief resulting from the use of them: that mischief it generally hopes to restrain by means of the duty. The justification of the pilgrim taxes I apprehend is the same. To the second head of this inquiry, I answer without hesitation, that, if Government withdrew from all control over assemblages of pilgrims, and all concern in the matter, great disorder would inevitably ensue. I do not conceive that the pilgrim taxes form a necessary part of their interference; but neither can they form the objectionable part of it, if there be any just ground for objection.

X.—Whether there is any thing peculiar to Malabar and Canara, which warrants the tobacco monopoly there, and not elsewhere.

X.—Owing probably to the wet climate, the use of tobacco is universal throughout Malabar and Canara, and the plant is little, if at all, grown in those provinces. Besides, they are easily accessible only by particular routes or by sea. These circumstances afford facilities to the collection of a high revenue on tobacco, which do not exist elsewhere. The paramount consideration which warrants the highest revenue we are able to collect there as well as elsewhere is, that with all we can do our revenue is still too small. It also affords some special warrant for the tobacco monopoly in Malabar and Canara, that the land revenue there is lighter than in other districts. Whether the same amount of revenue could be collected with less expense or inconvenience to the people than by means of the monopoly, is a question of a different character, which I apprehend cannot, in all its bearings, be well understood at this distance from the spot. The public records will show incontestibly that the evils of the monopoly have been much alleviated within the last few years. The same observation is applicable to this and to many other branches of revenue in India, viz. that it would be a relief to the people if the Government could do without the impost, but probably a great hardship if it were not relinquished, but only transferred to some other article of traffic or of enjoyment. The experience of this country, too, for the last sixteen years, seems strongly to prove that the evils of indirect taxation in any particular instance are not removed by taking off the tax, although the revenue which it yielded is lost.

I have the honour to be, &c.

David Hill.

LETTER from *J. A. Dalzell*, Esq. to *T. Hyde Villiers*, Esq.

Letter from *J. A. Dalzell*, Esq.

No. 1.—No acquisitions of territory made since 1813, have been annexed to the Presidency of Fort St. George. The Southern Mahratta country, which adjoins the territories of Madras, has been acquired since that period, and its management has been chiefly conducted by officers of the Madras establishment; but it has always been under the authority of the Government of Bombay, to which it has now, I believe, been permanently assigned. The changes which have taken place in its administration, since our acquisition of it, will, no doubt, be explained in the reports of the successive Commissioners of the Deccan.

No. 2.—Different important alterations have been made in the revenue administration under the Presidency of Madras since 1813. Except in the zemindarry provinces, where the Government has little power of interference with the mode of management, the ryotwar, or system of individual rents, has been generally substituted for the plan of village leases; and it seems to me to be the most advantageous system which can be pursued. It enables the Government to draw always the largest revenue from the country, which it is capable of yielding, without injury to its resources; it insures to the occupiers of land the full benefit of remissions for unfavourable seasons or other causes, which, in the case of middlemen of any description, might never reach them; the publicity with which it is conducted in its details, and the insight afforded by it into the circumstances of the ryots, from salutary checks against collusion by native servants, and frauds by the farmers, the accurate knowledge which it supplies of public and private rights, has a tendency to the preservation of both; and by its bringing the European officers of the Government into immediate and frequent intercourse with the great body of the people, it is suited to promote their acquaintance with each other, to render the principles of our rule understood by our subjects; and to strengthen the ties of sympathy and attachment which should subsist between us and them. The minuteness of the scrutiny to which it gives rise into the circumstances of individuals, does not, so far as I have observed, present any objection to it in the minds of the people, who are probably reconciled to it by the usages which prevailed under their native princes. The ryotwar syotem, however, when contrasted with the plan of annual settlements

Letter from *J. A. Dalzell*, Esq.

settlements with the heads of villages, as practised by our Mahomedan predecessors in the ceded districts, where I was employed, has necessarily, I think, the effect of diminishing the interest of the potails, or village chiefs, in the welfare of their respective communities, as it lessens their influence, and relieves them from responsibility for defalcations arising from contracted cultivation, or failures among the ryots. Those village officers are capable of being rendered most useful instruments in the administration of the country, not only in matters of revenue, but also as regards police and civil judicature; and it should apparently be our aim not to destroy their influence, but to maintain and guide it. An arrangement effecting this object, and relating to the official lands of the village servants, which have been most injuriously dismembered, had been a considerable time in contemplation when I left Madras, and I would willingly hope it may be brought to a successful issue.

In point of direct charges, the ryotwar system must be more expensive than any plan in which middlemen are employed; but yet the difference may be greater in appearance than in reality; for, when middlemen exist, an allowance must be made to them for the expenses of collection, though it may not be so ostensible in account, or, in fact, so great as the charges incurred under ryotwar. The extensive employment, however, which is afforded under this system, constitutes no inconsiderable bond of union between us and our native subjects; and the avidity with which occupation is sought, even when it is temporary and of small emolument, is perhaps greater than can be readily conceived by persons not practically acquainted with the circumstance. The eagerness for employment is greatest among the Brahmins, who are the most influential class; and I have no reason to doubt that it proceeds from the indigence of their condition.

In the department of Land Customs, a change in the mode of management has also taken place, throughout the territories of Fort St. George, by the introduction of the plan of rents, in room of the system of collecting the transit duties, by means of the immediate servants of Government. Under the latter arrangement, the prevention of gross frauds by the numerous agents whom it is necessary to employ, is utterly impossible; and their malversation and frequent impunity must, it is to be feared, have a seductive effect on the native servants in other branches of the revenue, while a heavy demand arises upon the time and attention of the European officers which can ill be spared from more important duties in the investigation of cases of smuggling. Under the farming system, however, the field for frauds on the revenue is greatly circumscribed, the contagious influence of bad example is withdrawn, the customs become more productive, and, by the superior vigilance of the renters and their servants, smuggling is much restrained to the great convenience of collectors and their subordinates and the benefit of the public service. The merchants would likely prefer the plan of direct management by the officers of Government, and they probably suffered fewer inconveniences under it than they do under the plan of farms; but as they had greater scope under that system for collusive evasions of the duties on their goods than they have under the other, this circumstance might have weight in determining their choice, and from the very small number of complaints against the renters for undue exactions and vexatious delays or examinations of goods, notwithstanding prompt attention to them when preferred, the result of my own experience is to give a decided preference to the renting system. In the district of Cuddapah, of which I was principal collector, the renting of the customs was introduced in fusly 1232 (1822-23), the gross collection of duties in the five years preceding under the plan of immediate management, was, on average per annum, Rs 1,57,051, and in the five years of the rents from fusly 1235 (1825-26) to fusly 1239 (1829-30), it was Rs 1,87,065, so that there was a yearly increase of Rs 30,014. In the three years of direct management, from fusly 1229 (1819-20) to fusly 1231 (1821-22), the net revenue from customs was Rs 1,38,744 on average yearly, and in the three years of farms from fusly 1237 (1827-28) to fusly 1239 (1829-30), it amounted to Rs 1,72,373, being an increase per annum of Rs 33,629; in fusly 1239 the net revenue was Rs 2,00,371. These results are all favourable to the farming system, and provided care be taken not to allow the farms to be let at rack-rents, it will, in my opinion, be found advantageous to persevere in adherence to it.

Besides the changes which I have above endeavoured to describe, two measures have been adopted at Madras, since 1813, of highly material moment to the administration of the revenue. The one is the appointment of principal and sub-collectors, and the other the attachment to the Board of Revenue of a native duftur, an establishment resembling a collector's cutcherry. The objects of both, are the improvement of the administration and the advancement of the prosperity of the country; ends which, with proper regard to the public interests in the selection of officers for the duties to be performed, they are well calculated to accomplish. By raising the scale of their allowances, it was intended that principal collectors should be induced to remain in the revenue line, instead of being drawn from it by the attraction of higher salaries in the judicial; and it was hoped that the appointment of sub-collectors, with suitable native cutcherries, would greatly conduce to the rearing of a body of able officers for the more enlarged duties of collectors and principal collectors. The native duftur was designed to aid the Board of Revenue in carrying on their duties of superintendence and control, to stimulate the provincial native officers by the prospect of preferment at the Presidency, to disseminate a right knowledge of the principles of our government, and, by taking a share in regulating the taxation of the country, to render our measures the more acceptable to the people at large. The minutes of Sir Thomas Munro on the subject of these arrangements show particularly the grounds on which they were deemed advisable.

It does not occur to me that any new taxes have been imposed in the territories of Fort St. George since 1813. The stamp duties, including fees on law suits, have been modified, and some of them perhaps abolished; but whether there has been an increase or decrease in the aggregate, I am unable to specify. In the land assessment in Bellary and Cuddapah, the two divisions of the ceded districts, there have been general remissions of one-third in the case of lands watered by machinery from wells or rivers, and of one-fourth in that of dry land, and of land irrigated from tanks and channels. These reductions were made on reverting to the system of ryotwar rents in fuslies 1230 and 1231, or 1820–21 and 1821–22; and they were much called for by the pressure of the previous high assessment, aggravated in one division at least, by the disorders of the antecedent triennial and decennial leases. The same abatements in the assessment were recommended by Sir Thomas Munro, as principal collector of the ceded districts, in his Report of the 15 August 1807; but it was not till he became Governor of Madras that they were actually granted. The full benefit of the reductions has not yet been by any means realized. The seasons, in late years, have not been favourable; and the depression occasioned by them has rather been augmented by lowness, than relieved by highness, in the prices of agricultural produce. The devastations of cholera, too, have operated against the prosperity of the country; and in fusly 1238 (1828–29), the population of Cuddapah was less by 84,675, than it was in fusly 1216 (1806–7), having been 10,66,237 in the one year, and only 9,81,562 in the other. It may also be observed that the remissions have hitherto produced little effect in rendering land saleable, which it must become in order to be security for the realization of the revenue.

No. 3.—Under the engagements subsisting between the Government and the ryots in the ceded districts of the Madras presidency, the latter are entitled to sub-rent their lands or to sell their rights in them; and, in short, they possess an absolute property in them, so long as they continue to discharge the public assessment imposed upon them. They are also exempted from the payment of rent for wet lands held by them, when such lands are necessarily unproductive from the failure of water for irrigation. As regards dry and garden lands, they are, in strictness, liable for the rent of all land on which seed is sown. If they wish, they may, at the expiration of any fusly, relinquish their entire farms; but if they desire merely to give up a part of them, they are required to surrender what are called good and bad fields together. A discussion arose as to the real nature of this distinction in fields; and it was my persuasion, founded on observation and inquiry, that the terms good and bad practically imported chiefly light and heavy assessment; but the Board of Revenue held a different interpretation. Immediate loss of revenue would doubtless be occasioned by abolishing the restriction which is thus imposed on the ryots; but a high state of prosperity seems to me to be hardly compatible with its existence. A distribution of lands for cultivation is made annually at the commencement of the fusly, conducted by the village officers, with such aid as is necessary from the tehsildars, or native collectors, and their establishments; and when the season is more advanced, the settlement of the revenue for the year is formed by the collector and his establishment, assisted by the tehsildars and village servants. Then written leases are given to the ryots, and counterpart engagements received from them. All lands held by them of the Government are entered in their leases, whether they are cultivated or not; and, so far as is practicable at the time, the uncultivated land in their possession, for which no rent is to be demanded, is particularly specified. The ceded districts were surveyed and assessed by fields, under the direction and superintendence of Sir Thomas Munro, under whose management they were placed on their cession to us by the Nizam of the Deccan in 1800, in compensation for the expense of maintaining a subsidiary force at Hydrabad. The lands are classed under three different heads, viz. dry, garden and wet, and the soils are distinguished into black, red and mixed; they were measured in English acres, and the assessment upon them was chiefly fixed with reference to accounts of past collections, and the distribution of it made in a great measure through the agency of the principal village officers, aided and checked by means of other intelligent persons and the establishments of the collector. From one of Sir Thomas Munro's papers, it appears the accounts of past collections were imperfect; but he was of opinion that there was altogether a sufficient stock of materials on which to found a just and equal assessment. Farms in general are very small; and in the Cuddapah province there is scarcely one adducible as an example, of which the annual rent exceeds 1,000 rupees. Under our Government, the influence of heads of families is probably less, and the division of families into separate branches of more frequent occurrence than in the time of our predecessors; and this, with the provision of Hindoo law for the partition of a father's property equally among his sons, is adverse to the accumulation of stock, and the consequent enlargement of farms. Under the lease system, the renters were, I think, bound not to exceed the survey rates in their engagements with the ryots; but where a survey and assessment have not been made, the best standard to which either the Government or middlemen can apparently resort, is usage, as ascertained from the village accounts and living authorities. Land revenue in India would appear to be analogous rather to a high land tax, than to rent in this country, because it may be, and certainly often is, so high as to absorb landlords' rent, and perhaps to leave but scanty farmers' profits. When there is a fixed and moderate money assessment, it does not seem that the impost on land, whether received directly by the Government or otherwise, should itself operate unduly to repress agriculture, or to produce any of the other ill consequences described in the question; but when the assessment is uncertain, excessive, a share of the crop, or fluctuating according to the description of the produce, it must, I conceive, lead to the evils contemplated, and, therefore, be unfavourable to the interests of the community and of national wealth; and there cannot be any doubt that, if the public exigencies permitted us to lower the land assessment beyond what we may yet have done, both agriculture and manufactures would be greatly benefited. The ryots generally, I believe,

Letter from *J. A. Dalzell*, Esq.

believe, are grievously in the hands of the native merchants, with whom the pressure of the public demands forces them to contract ruinous loans; and where I was employed, the hardship of the practice appeared to be much aggravated by the extreme facility which the district moonsiffs' courts afforded to the merchants for suing the ryots in order to enforce their exorbitant claims. I deemed the subject of much importance; and a few months before I quitted India, I submitted a special report upon it. I had, indeed, previously adverted to it in an annual revenue report; but at that time neither the Board of Revenue nor the Government were disposed to adopt the views I entertained. There was, however, a coincidence in my opinion on the part of the most intelligent native officers under me, and the agreement of sentiment among them on the occasion was remarkable.

No. 4.—The system of transit duties under our Government is more calculated to promote the convenience of traders, than the plan which obtained in the ceded districts, and likely in some other parts of the Madras territories, anterior to our acquisition of them. With us the payment of the inland duties once, exempts goods from subsequent demands throughout the limits of the Presidency, exclusive of the town of Madras; and, unless under very strong circumstances of suspicion, merchandize accompanied by a passport is not allowed to be detained for examination in the course of transit. Formerly there would seem to have been fresh exactions every ten or twelve miles, every petty poligar exercising the right of levying duties in his own jurisdiction. The general inland duties on the Madras establishment, are five per cent. *ad valorem*, levied according to tariffs which are established from time to time. In the Cuddapah district, the tariff was of sufficiently easy application, except in the fabrics of the loom, in which there were too many minute distinctions for facility of appraisement.

A question, which it is highly desirable to have satisfactorily resolved, has arisen at Madras, as to the liability of the cloths made by the ryots and other inhabitants for their own use, to the payment of duty under the custom regulations; and the practice which prevails in different districts of the establishment on this point, is not uniform. A correspondence took place between the Board of Revenue and the Government on the question; but it was not definitively settled. All cloths ought, I consider, to be liable in law to duty, the Government being at liberty to make particular exemptions, if adequate reasons be found for them; and it appeared to me, that by declaring all cloths to be taxable, an increase of revenue might be obtained, without sensibly adding to the burdens of the people.

No. 5.—My revenue employment was entirely in the inland districts of Bellary and Cuddapah, where the only species of salt that can be manufactured is made from earth. This salt is greatly inferior to the sea-salt for culinary purposes, and as interfering with the monopoly of the latter, the manufacture of it was not allowed, so far as it could be prevented. It is, however, highly esteemed for its virtues when administered to agricultural cattle, for which a considerable quantity is required, and in this respect the Bay salt is no substitute for it, especially for this reason, and also because of the hardship of altogether debarring the poor the liberty of using this salt if they choose, it always appeared to me that it was not advisable altogether to prevent its manufacture; and the only way in which it seemed practicable to permit its use and yet to limit its consumption so as not injuriously to affect the monopoly of sea salt, was artificially, by a high-valuation or high duty to approximate its price to that of Bay salt, and then to farm the duty upon it along with the other items of the land customs. By this arrangement both its introduction from neighbouring foreign states and its manufacture in our own territories, might, I think, be sufficiently restrained without having recourse to the harsh and unpopular expedient of complete suppression.

In India, Bay salt, as an article of general consumption, as manufactured only on the sea coast, and as being unattended with waste in its use, is particularly fitted for easy, unburdensome and productive taxation; and it does not occur to me how the revenue derived from the monopoly of the manufacture and first sale of the salt, could otherwise be realized with so little inconvenience to the community. It would certainly appear desirable, if it could be effected, to equalize or approximate the market price of salt to consumers in the interior to that at which it is procurable by the inhabitants on the coast; but it is very difficult to suggest a satisfactory arrangement for the accomplishment of this object. A system of drawbacks on the monopoly price would hardly be effectual, even if there were no obstacles to its execution; because, from the bulkiness of the commodity, the cost of carriage must enter so largely into the price in the interior, as to neutralize the effect of almost any drawback that could be granted without material detriment to the monopoly. The establishment of public depôts in the inland districts, whence issues of salt might be made with a view to regulate the market price, besides being expensive, would probably have a pernicious effect on the salt trade, by rendering those engaged in it afraid to risk speculations when their gains might be shared or precluded by Government interference; and thus the general supply becoming inadequate to the demand, serious injury might be inflicted on the people at large. The monopoly price of salt at the pans on the Madras establishment, is 105 rupees a garce; and its sale price in the markets of the Cuddapah province in fusly 1239 (1829–30), was, on average, 221 rupees for the same quantity. The monopoly price was reduced some years back to 75 rupees per garce; but the former price has now been re-established.

No. 6.—The effects of the operation of the system of drawing revenue from opium in Bengal have not fallen under my observation; I am not aware that the poppy is cultivated in any part of the Madras territories. The consumption of opium in Cuddapah, is small, and

Revenue Administration of British India.

and it is imported partly from Mysore, and partly from the territories of Hydrabad. The chief importation into Cuddapah is merely on transit, and, for any thing that came under my notice, there was little illicit traffic in the article.

No. 7.—The Post-office department at Madras was for some years under my immediate management; and the system pursued in it appears well calculated to promote the public interests and the convenience of individuals. The department yields a surplus revenue; and in estimating its advantages, it should perhaps be borne in mind, that, even if there were no receipts from it at all, much of the expenses attending it would be necessary for the purpose of providing the means of transmitting the public correspondence. The mails are carried by men on foot, and the regularity and dispatch with which they are conveyed, are very considerable. The accompanying printed memorandum, which was drawn up for the use of the department, explains the plan of transport, which is recommended by its providing for the expeditious conveyance of the mails, while it limits the number of runners to the real exigencies of the service. The several collectors are charged with the superintendence of the post within their respective ranges; and from the facilities which they possess for its management, owing to the various public servants under them being placed in circumstances favourable to its control, as well as from the consideration that their employment saves the expense of separate provincial postmasters, the duty merging in the general business of their office, they are clearly the fittest persons to be employed. Rates of postage should be fixed, with a combined regard to the circumstances of the community whose letters are to be conveyed, and to the revenue of the state; and it is highly requisite to guard against irregularities in franking, both as respects letters ostensibly on the public service, and letters professedly written by sepoys, whose *bonâ fide* correspondence is allowed to pass free. Security of letters, quickness of transmission, and promptitude in receipt and delivery, are essential to a well managed post; and the superintendence of the head of the department over the whole machinery of his office, must be constant and active; for however skilful the system of management may be, it will likely fail in its results, unless a feeling pervades the department that vigilance is unremittingly exercised by the officer at its head. The accounts of the department require particular attention. There should be nothing fictitious in them; the collections they exhibit should be real, and no arrears of current revenue should be permitted. Proper checks should be established against the suppression of letters and embezzlement of postage; but any rule not absolutely necessary in itself, which is fitted to give umbrage, and to deter from the use of the post-office, should be avoided. The practice of allowing the dispatch of letters bearing postage favours their safe transmission, as it takes away the motive of suppressing them for the sake of the postage; but when letters are to be conveyed beyond the limits of a presidency, it is in some cases necessary, and in others it may commonly be best, that the postage should be paid in advance to the extremity of the range of the establishment from which they are sent. From the difficulty of the roads and ferries during the periodical rains, no plan of carriage for the mails would likely answer so well as that of foot-runners, and it does not appear to me that any system of contract for their transmission could be beneficially introduced.

DAWK MEMORANDUM.

The design of this memorandum is to furnish, in a convenient shape and within a narrow compass, such information regarding the constitution and management of the post of this Presidency, as it appears of importance that every officer engaged in its superintendence should possess; and considering the changes which take place among the authorities to whom the conduct of the dawk is intrusted, and the desirableness that all officers on whom the charge of it devolves, should rightly understand the principles of the system on which it is established, and the mode in which that system operates, the utility of a document of the kind seems very obvious.

Extract of a Letter from the Post-master General to the Chief Secretary to the Government, dated the 30th of October 1823, containing a comparison between the practices of the same runners carrying the mails in one direction only, and of their conveying them both ways, through their stages.

Two practices of very unequal merits prevail among the dawk runners on this establishment in carrying the mails. The one consists in travelling with the dawks in one direction only, the other in travelling with them in opposite directions. Where the former custom is observed, the strength of the runners is unprofitably expended by their traversing the same ground, without loads, over which they convey the mails, while, from the same cause, their long absence from their stations, and their unfitness for duty when they reach them, must expose the dawks to unnecessary interruption. Where the latter method is pursued, the labour of the runners is limited to the performance of their appointed task, and setting aside uncontrollable contingencies, and bating the time that is requisite for food and rest, they ought always to be in readiness for the ordinary work, and the occasional exigencies of their employment."

Letter from *J. A. Dalzell*, Esq.

EXTRACT of a Letter to the Post-master General from Mr. Acting Secretary M'Leod, dated the 14th November 1823, expressing the opinion of the Honourable the Governor in Council, in favour of the system of the same runners carrying the Mails in opposite directions.

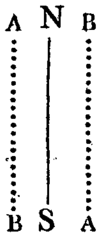
" I am directed by the Honourable the Governor in Council to acknowledge the receipt of your letter of the 30th ultimo, respecting the proposed general establishment of the system of having the mails carried in the opposite directions of each route by the same runners.

" The Governor in Council agrees with you in thinking that this system possesses decided advantages over the practice which it is intended to supersede."

REMARKS in illustration of the system of the same runners carrying the Mails in the opposite directions of their stages, with some observations relative to the carriage of the Banghy.

A stage, in its proper acceptation as regards the post, does not mean a halting place, but a portion of a journey ; it cannot be adequately represented except by the exhibition of the places by which it is bounded; and, as respects the carriage of the mails, it is for a stage of this description only that runners are requisite.

The usual complement of runners for a stage is two; and, under the regular operation of the system of the same persons' travelling with the mails both ways through their stages, the two runners of a stage will move alternately from its opposite ends, and traverse its length daily, each conveying a mail. For example: if the northern and southern limits of a stage be represented, as in the figure here inserted, by N. and S., and the two runners attached to the portion of route comprehended within those limits, by A. and B.; then, in the daily reciprocation of the mails, A. and B. will alternately change positions. One day A. will take a mail southward from N. to S., and B. will carry one northward from S. to N.; the next day B. will, as A. shall have done the day before, bring a mail from N. to S., while A. will, as B. shall have done on the preceding day, convey a mail from S. to N. Thus A. and B. will daily change places, and each will wait alternately at N. and S., after delivering his load, till a fresh mail arrives, when he will immediately proceed with it through his stage.



Under the system here illustrated, the runners of the extreme stages of a range should be under one authority; each officer's jurisdiction should be complete in itself; and there should not, in ordinary circumstances, be occasion for the runners of one division to carry the mails into another; nor should there be a necessity for the employment of more runners for the carriage of the mails through the adjoining stages of two separate ranges, than through any other stages. For example: if, as in the figural representation, L. be the point of junction between the stages by which two ranges are united, and M. and N. the opposite boundaries of the two stages; then, for the two, four runners will be required, as indicated by the letters O. and P., and Q. and R. L. will be common to both stages; thither the mails coming from M. will be brought by the runners O. and P. alternately, and those going from N. will be taken by the runners Q. and R. alternately. At L. the mails coming from the jurisdiction to which the stage M—L belongs, will pass into the hands of the runners of the range to which the stage L—N appertains, and *vice versâ*, the case in each instance being exactly the same as if the two stages formed part of one range.

O.................P Q..................R
M——————L——————N
P................. O R..................Q

From the use of an express, the falling of rain or other cause whereby the runners may be employed in extra labour, or exposed to unusual interruption, occasional irregularities may occur in the reciprocation of the mails; and it is therefore necessary that when the two runners of a stage find themselves at the same extremity of it, one of them should be careful to repair to the other end in time for the next mail that may be expected to arrive there. On this point, however, it might be less advisable to issue specific orders defining the length of time the two runners may remain together, than to give general directions explanatory of the object in view, and to leave the rest to the discretion of the runners and overseers, under a distinct understanding that the utmost pains must be taken to prevent all avoidable delays.

To abridge labour is a prominent feature of the system of the same persons' carrying the mails in opposite directions; and, under its operation, there can be no adequate reason, as regards the quantity of work to be performed, for permitting transfers of the mails from one runner to another, when the two runners of a stage meet in progress from its opposite ends; and as changes of this sort seem likely to be attended with interruptions of the mails, it appears best that they should be prohibited.

The banghy differs materially from the dawk, in having with very rare exceptions, one runner only for a stage; and with regard to it, the fittest plan seems to be to impress well upon the runners' minds that they must be responsible for all unnecessary delays in its transmission, and to allow them both to travel in adjoining stages and to shift the baskets from one to another in any part of a stage as their experience may show them to be expedient, in reference to their own convenience, and the avoidance of interruption. It should, however, be laid down as a rule that when a transfer is made, the runner who delivers the banghy and he who receives it are carefully to examine the general condition of the baskets and the

Revenue Administration of British India.

state of the seals upon them, so that the removal of them from one runner to another may take place with a mutual understanding on those points.

The plan of the same runners' conveying the mails both ways through their stages, is now the only recognized system within the range of the dawk of this presidency, wherever there is a daily reciprocation of mails; and it is hoped that no deviation from it will any where be tolerated.

Observations on the allotment of Dawk Ranges.

The principles which appear to be the fittest for regulating the allotment of dawk ranges are as follows; viz.

First. That a collector's range of the post should be commensurate, or nearly so, with his revenue and magisterial jurisdiction.

Secondly. That an undivided superintendence should be maintained over the runners between neighbouring post-offices, or other places where the time of the arrival and departure of the dawk is noted.

The first of these principles derives its support from considerations of the influence which a collector is enabled to exert through his native officers in the revenue and magisterial departments for the protection and control of the runners, and of the assistance which he has it in his power to render, through the same instrumentality, towards surmounting the particular obstacles that will sometimes arise to obstruct the progress of the mails. The second has its foundation in the difficulty of management, which is likely to proceed from leaving room for the runners of one division to impute the blame of delays in the transmission of the mails, to those of another jurisdiction, as will be the case wherever the runners between two adjacent points of check are placed under different authorities.

To be fully operative the two principles must act together, and when, as it will in some instances happen, they cannot be brought into co-extensive operation, such arrangement should apparently be made, with reference to them, as local circumstances most strongly recommend.

Madras, General Post-office,
9th September 1826.

J. A. Dalzell,
Post-master General.

No. 8.—To improve commerce by facilitating internal communication is certainly of much importance, but in that part of India with which I am acquainted, I should apprehend that canals could not be formed with a prospect of adequate advantage. The improvement of roads and mountain passes may be more likely to prove advantageous on the Madras establishment, and considerable exertions have been made in this respect. I have had no opportunity of practically judging of the effects of tolls on navigable rivers or canals, but where they are heavy they will naturally be hurtful to trade, and productive of attempts to evade the payment of them; the Godavery, the Kistra and the Toombudra rivers are all, in some degree, navigable, but I am not prepared to say whether the navigation of them could be improved with due benefit to the people and the Government. In the southern portion of the Madras territories the rivers, I fancy, are more navigable than in the northern quarters.

No. 9.—The imposition of taxes by us upon the observance of superstitious and idolatrous rites appears obviously adapted to induce the belief, either that we approve of those rites, and therefore fix a price upon the observation of them, or that, although we really contemn them, we are nevertheless content to render the erroneous bias of the people subservient to the purpose of drawing money into our treasury. The rise, extension and permanence of our dominion in India are surely fitted to impress our native subjects with a high reverence for our character both as an enlightened and a powerful nation, and this consideration seems to heighten our obligation scrupulously to avoid any measures which have a tendency to lower us in their estimation, and impair our capacity of usefulness to them by bringing the sincerity or integrity of our conduct into suspicion; or which are suited to rivet the chains of superstition, by deluding into the opinion that we view favourably those pernicious errors, which, as Christians, we cannot but desire to see dispelled by the light of truth and the verities of a pure faith. I conceive the taxes levied from pilgrims might be abolished with perfect safety, and I consider also that it is a duty incumbent upon us to discontinue them; inasmuch as their existence tends to identify us with idolatry, by denoting, if not a positive approbation of its rites, yet such an indifference to the moral evil inherent in them as is neither required nor justified by the most ample toleration. Pilgrims, I presume, would be still at liberty to present their spontaneous offerings to the idols of their worship, and it is with respect to these only there would, I imagine, be any sensitiveness of feeling; as regards offerings, too, our system ought, I think, to be freed from every thing that affords a voidable scope for avarice being a stimulating motive for any class of persons to excite others to undertake pilgrimages to places of idol worship. It might be politically inexpedient, and even adverse to the cause of Christianity itself, for the Government to interfere directly in the work of conversion, but while we abstain from steps which might alarm and strengthen prejudice on the one hand, or induce unsound and self-interested profession on the other, we are certainly bound equally to guard against whatever is disparaging to true religion, obstructive of its progress, or of a nature to fortify the strong holds of superstition and idolatry. Such an enactment, for example, as that contained in the Madras district moonsiff regulation, requiring the persons selected for the respectable office of district native judge to be of the Hindoo or Mahomedan persuasion, seems greatly to be deprecated, as tending

Letter from *J. A. Dalzell*, Esq.

tending though undesignedly, to attach an unmerited stigma on the profession of Christianity; and, in my humble judgment, it would be a befitting act of legislation to annul the clause.

The want of asylums for destitute objects of loathsome and incurable disease is very striking in India; and if where there is a surplus of pagoda offerings beyond the necessary expenses of the pagodas, the excess were to be applied to the support of hospitals for the helpless sick of the native poor, the arrangement would, in my opinion, be benevolent and suitable. Indeed, the relief of misery among its subjects, comports so strongly with the character of a paternal Government, that so laudable an object might well be deemed worthy of execution by means of funds supplied from the general revenues of the country in aid of such private contributions as might be procurable; for it may only be at a few of the great pagodas that the offerings are so large as to be in any considerable degree, disposable.

It may not be improper to notice here, as bearing upon the point of inquiry, that in the province which was committed to my charge, the circulation of peremptory orders for the suppression of the rite of suttee did not occasion the slightest indication of dissatisfaction; and it did not come to my knowledge that a different impression was produced in any district of the Madras establishment. The abolition of that unjust and sanguinary rite, at which nature shudders and which reason condemns, in which defenceless women, physically weak and intellectually uninformed, became the agonized and appalling victims of a pitiless superstition, engendered and too long maintained by avarice and delusion, was a noble act of Christian philanthropy, and the success which, under Providence, has attended this wise and humane measure may inspire a confident hope that no ill consequence would arise from the discontinuance of such taxes as serve to establish an unnecessary connection between us and the idolatrous practices of our subjects.

No. 10.—My information does not enable me to offer an opinion on the subject of this question.

J. A. Dalzell,
Madras Civil Service.

1st March 1832.

LETTER from Sir *John Malcolm* to the Hon. *T. Hyde Villiers.*

Letter from Sir *John Malcolm*, 31 May 1832.

Sir, 12, Abingdon Street, 31st May 1832.

I HAVE the honour to acknowledge the receipt of your letter of the 17th January 1832, on the Revenue Administration in India. I have treated the subject very fully in my Political History, from page 165 to 185; and in the second volume of my Memoir on Central India, from page 1 to page 105. I have also, in my various Minutes in the Territorial Department, while Governor of Bombay, given my sentiments very minutely on all the branches of the revenue. The substance of these Minutes is given in my Minute of the 30th November 1830, which is before the General Committee and which will be found to contain a general view of the fiscal as well as every other part of the administration of Bombay, during the period I presided over its Government.

I beg leave to refer to these documents, as containing all my opinions in detail on the Revenue Branch of the Indian Government, and embracing all the points to which your present letter refers, with the exception of the ninth question, "As to how far the pilgrim taxes can be considered as identifying the British Government with the superstitious and idolatrous worship at the places where the taxes are levied; and how far their abandonment will tend to aggravate the evils that result from large assemblages, at periods when their feelings are peculiarly excited?"

The opinion appears to me erroneous, that the levy of the pilgrim tax identifies the British Government, in the slightest degree with the superstition or idolatry of the Hindoos; and it would, I think, be most impolitic to attempt to interfere with their pilgrimages, though of necessity we must regulate and control them, with a view of obviating breaches of the peace. The tax is probably no more than what indemnifies us for the establishments necessary to do so, and unless such establishments are maintained, these assemblages would often be attended with disturbances and bloodshed. It is my belief that the numbers of pilgrims to such shrines would be much increased if the tax was taken off, for I know the calculation of the expense is a question with almost all Hindoos who go to them; and while it is the real motive with numbers for not going, it is the excuse which others offer to their priests and the female parts of their families, when not inclined to perform such pilgrimages.

I am, Sir, yours obediently,
John Malcolm.

Revenue Administration of British India.

Letter from the Hon. *M. Elphinstone.*

LETTER from the Honourable *M. Elphinstone,* to *Thomas Hyde Villiers,* Esq.

Sir,

London, August 16, 1832.

I HAVE the honour in reply to your letter, dated January 17th, on the subject of the revenues of India.

As I was little employed in the Company's provinces until my appointment to Bombay in 1819, my answer must be confined to that presidency.

The territories added to the Bombay presidency since 1813, are those in Guzerat, ceded by the Paishwa, and by the Gykwar, in 1817; the Northern Concan, ceded by the Paishwa at the same time; the Southern Concan, obtained from the Paishwa, partly by cession in 1817, and partly by conquest in the war of 1817 and 1818; and the Paishwa's territories in the Deccan, all conquered in the same war, except a portion of the Southern Mahratta country, ceded in 1817.

The changes made by us in the system of revenue have been different in the different districts acquired. They may be classed according as they occurred in Guzerat, in the Concans, and in the Deccan.

In Guzerat the changes must be considered as affecting the villages immediately under the government, and those held by different chiefs, and others in various degrees of dependence or subordination. In both cases the treatment of the new districts was so completely identified with that of those old ones with which they are intermixed, that they cannot be separately examined.

The changes effected in the villages directly under the government consisted chiefly in a much more direct interference of the government in the internal management, and a much stricter examination of all the sources of revenue and expenditure, than had been usual under the native princes. Our predecessors had been accustomed to make their settlements with the Dessyes or hereditary revenue officers of the different districts under them, or at most with the heads of villages; leaving in both cases the whole of the interior adjustment to those persons, and giving themselves little concern how the revenue was realized, provided the sum promised for the year, or the short period for which the bargain lasted, was duly paid. Their indifference was not confined to the rights of individuals, but even extended to their own, in cases where any immediate advantage drew off their attention from their permanent interests.

Our government not only brought the villages into direct contact with its own officers, but in most instances settled them ryotwar. In all cases it succeeded by the activity of its officers, as well as by the unusual measure of transferring the duties of the old corrupt village accountants to persons appointed to the office by the Government itself, in acquiring a minute knowledge of every item of village receipt and expenditure, which enabled it both to increase the revenue and to distribute it more equally.

Considerable alterations took place in the payments of the chiefs, regarding whose situation different views were taken by different public officers; some considering them merely as tributaries, and others as holders of estates, subject to our jurisdiction. Under the latter impression, their payments had been a good deal increased, but a considerable reduction was afterwards made in the demand on them, and they were allowed a greater degree of independence in their internal arrangements.

Notwithstanding the reduction of many taxes, the general effect of our system was to increase the revenue; but in almost all cases it was by better management and fuller assertion of the public rights, and not by additional burdens on the people. The causes of this good management were the small size of the districts, admitting of full investigation and superintendence by the collector; and likewise the manner in which our system was introduced, first by a commissioner (Colonel Walker), whose business was to inquire rather than to innovate, and then by collectors formed in his school, and acquainted with the actual state of every thing which they had to improve.

The districts of Broach and Surat were almost entirely in our possession before 1813. They had not the same advantages of inquiry and gradual improvement with the other districts in Guzerat. Surat remained under the Dessyes till 1816 or 1817, and Broach is still settled with by villages.

The collector being thus in the dark as to the distribution of any addition to the assessment, it is to be feared that the burdens of the people have in some cases been increased; but the whole revenue of both districts is less than in 1813, and as Surat is now settled ryotwar, no more instances of unequal distribution should be experienced.

Full reports on the state of the western districts of Guzerat are contained in a Minute which I drew up on the spot, dated April 6, 1821, and on Broach and Surat in similar Minutes, dated April 27 and May 6, 1821.

The Northern Concan came into our possession in 1817. The system of our old districts was at once introduced, but the state of the revenue administration was considered by the collector to be so confused and obscure as to render indispensable an immediate survey, and new assessment. These were begun on without delay, but though carried on with great zeal and diligence by the collector, they were not considered by the Government to be sufficiently complete or matured to act on. New inquiries were ordered, and no permanent change

Letter from the Hon. *M. Elphinstone.*

change had been resolved on when I left India. The revenue, I believe, was considerably diminished from the time of our acquisition.

The revenue administration of the Southern Concan was so bad when we obtained possession as to make great changes desirable, but the system was such as to preclude the immediate interference of the Government.

The greater part had been farmed in tracts composed of a small number of villages, to different individuals, in whose hands they had remained for several generations. These hereditary farmers had neglected or destroyed the village establishments, and overturned the ancient institutions. They had in fact proceeded on a small scale in the manner ascribed to the zemindars in Bengal, and had produced in a high degree all the evils said to have been felt in that province. The hereditary title to these farms was however so well established, that Government had no means of protecting the ryots except by undertaking a careful survey, by which their rights, tenures, and the amount of their land and payments, should be ascertained and recorded. I trust this survey has since been completed. In the meantime a change was introduced by taking money payments for the revenue, payable to the Government, instead of payment in kind, as had been usual under the Mahratta government.

In the Deccan we found the country farmed out in large districts, the renters of which exercised all the powers of government at discretion, and we immediately changed the whole system by making our settlements either with individuals or heads of villages, but always with a knowledge of the sum imposed on each ryot. Many taxes were done away, and our object was to reduce the assessment, which was conceived to be too high at the time of our acquisition of the country. This was found more difficult than was expected, from the obscurity into which the original principles of the assessment had already fallen during the continuance of the farming system.

Private landed property (meeras) in particular had been rendered of little value, and in many cases nearly lost sight of. It appeared impossible to extricate ourselves from these embarrassments without a regular survey and assessment, and one was in progress when I left India, which, I regret to hear, has very lately been abolished. I hope it will be restored when circumstances admit, being convinced that the task it had to do can never be performed along with the numerous current duties of the day by any collector who is not very far superior to those whom the chances of the service can be expected to bring to the task.

The general effect of our proceedings in the Deccan has been to lessen the revenue, and would, of course, have been to lessen the burdens on the people, if other circumstances had remained unaltered.

The fall in the price of grain, however, has been such throughout the whole Bombay presidency, and in the Deccan especially, as to render an assessment onerous which formerly was very light, and in some cases to make it impossible for a ryot to pay his revenue.

Unless some change takes place, therefore, greater reduction of assessment will still be required.

With respect to particular taxes, the only new ones I remember under the Bombay presidency, are that on opium, which will be mentioned hereafter, and those derived from stamps. Of the latter description, those applicable to transactions between individuals make up in some measure for the inconvenience, by the authenticity they afford to papers; and those on law proceedings may be defended as far as applies to the rich; but in complaints of the poor the smallest expense, discouragement or delay, amounts to a denial of justice. For this reason all stamps and fees on suits under 100 rupees, were at one time abolished; and if they have been restored, it seems extremely desirable that they should be again struck off, the bad effects of them being much more important than would be supposed by the amount.

2. The increases of charge under the Bombay presidency have generally been compensated by the advantages stated in the question. In new possessions it is the very best economy to maintain large establishments, and to enter even on expensive inquiries, the result of which is not only to increase the resources, but to simplify the mode of collecting, and ultimately to reduce the expense.

3. Except in the Southern Concan the engagements are made by the Government with heads of villages, with village communities, or with individual cultivators.

In some instances also, ill-cultivated tracts of land, equal in extent to many villages, are allotted for a term of years to a speculator, on a low rent, for the purpose of improvement.

In all cases where the settlement is not with the individual (except in the Southern Concan), the person engaging is bound to collect no more than the share of Government, and to observe all established tenures, privileges and usages. The collector retains, and frequently exercises, the right to interfere for the protection of the ryot. When the settlement is made with individuals, the ryot engages to pay the sum agreed on by certain instalments; and in some cases the ryots also become, to a certain extent, security for each other's payments.

The amount receivable by Government is, in common practice, determined by the payments of former years, increases or deductions being made on a consideration of the state of the crops, and the market-price of grain. When new lands are assessed, they are, in the first place, formed into classes, according to their natural fertility, combined with other advan-

Revenue Administration of British India.

tages or disadvantages, such as proximity to, or remoteness from, the village where the ryot resides. This system of classification is of old standing; each class has a name well known in the part of the country to which it applies, and each pays a certain sum per acre, varying according to the part of the country, and probably influenced by the nearness of the market, and similar considerations, in addition to those which regulated the classification.

Where there are no fixed rates, the mode used for determining them is to ascertain the average produce of a portion of each class, and the proportion of it required for the maintenance of the ryot and his family, and for the expenses of cultivation, the remainder being the sum due to the Government.

When improvements are required, a deduction is made from the rate for a term of years sufficient to reimburse the cultivator.

This whole process may be conducted by persons appointed by the Government; but I believe no collector of any experience ever places the least reliance on an assessment that is not made either with the consent of the ryots or by the award of arbitrators chosen by both parties from the agricultural class.

In the rice lands of the Southern Concan the revenue is half the gross produce; but I do not know of any other instance in which a proportion of the gross produce forms the basis of an assessment, though it is sometimes appealed to as a check.

Judging from the attention paid to the natural fertility of the soil, and also from the remissions made to reimburse the cultivator for improvements, I conceive that the land revenue resembles a rent; although when, from mistakes in the assessment, it exceeds the due amount, it becomes in part a tax on agricultural labour and capital.

As long as it kept within proper bounds, I do not think that either in the hands of Government or of an intermediate agent it can produce any of the bad effects stated in the question; but, in point of fact, a great part of the land under Bombay is over-assessed, and must therefore be liable to those disadvantages.

In some places also the rate of assessment is fixed by the nature of the produce, without reference to the land, and in that case it must of course discourage the production of more valuable articles. This evil can easily be remedied, but it is not so with that of over-assessment, which can only be made lighter by means of reduction of expenditure, or by discovering other sources of revenue which would throw part of the overcharge off the land. Further reduction seems impossible; but by forbidding all increase of the land revenue for a long period, the ryot would at least have the benefit of any future improvement in the cultivation.

4. I do not think any new custom-house had been established for a long time, or any new transit duties imposed. The transit duties originally laid on by the natives were kept up, except in part of Guzerat, and were thought detrimental to trade, as was the system of sea customs in some respects. Both were completely reviewed in 1826 and 1827. The result was sent home to the Court of Directors in the latter year, and I believe sanctioned by the authorities in England. The principle, I think, was the abolition of all customs except at the frontier and the sea ports.

It was hoped the change would have a favourable effect on commerce and manufactures.

The salt revenue was not of much importance at Bombay, and its general effects must be small.

In consequence of the financial distresses in 1827, a plan was under consideration for raising a revenue by a duty on salt. It would have fallen on many already sufficiently assessed, but likewise on many who now escape, and it would in some measure have been paid by the inhabitants of foreign territories in the interior, who draw their salt from our coast.

My only knowledge of the Bengal opium monopoly arises from the steps taken to protect it from the competition of Malwa opium. That opium could not easily reach the sea without passing through the districts under Bombay, and it was there met by a duty which amounted to a prohibition. This afforded a great temptation to illicit traffic, and great quantities of opium were constantly smuggled to Damaun, a Portuguese port, from whence it was exported to China. To relieve the cultivators of Malwa from the effect of this exclusion of their opium, a portion was annually purchased by the Company, and sold again to merchants for exportation to China. A quantity was also allowed to be imported to meet the demands of our own subjects and dependents, of whom those to the west of the Bombay presidency (being generally Rajpoots) are very great consumers of opium. Anything that raised the price of their favourite drug would no doubt be unpopular among them; but if it lessened the consumption, the effect would be beneficial. The whole system was changed by my successor for one of licences, which I understand is found to be entirely free from the disadvantages of the former one.

I have no suggestions to offer on the two next paragraphs, and I have no experience of the effects of taxes on pilgrims. I should not, however, think that they are considered by the natives as at all identifying us with their superstitions: had the imposition of them began with us, I have no doubt it would have been complained of as religious persecution.

I have, &c.
M. Elphinstone.

LETTER

LETTER from *W. Chaplin*, Esq., to *T. Hyde Villiers*, Esq., in Reply to the Circular Letter in the Revenue Department.

Letter from *W. Chaplin*, Esq.
17 February 1832.

REVENUE ADMINISTRATION.

I.—I CANNOT answer this question with much accuracy from memory. The Madras government has, I believe, made no new acquisition of territory since 1813. The Bombay government has acquired from the Paishwa some territory in Guzerat, the Concans, and the whole of that prince's possessions in the Deccan, except the share that was allotted to the Nizam.

As already described in my Reports and those of my predecessor, Mr. Elphinstone, as Commissioner in the Deccan, it may be briefly stated, that during the latter years of the Paishwa's government, the system of farming out the country by districts to the highest bidders, very generally prevailed. That system was discontinued under our rule, and the administration of the revenue was conducted by the aumildars and the local officers directly through the heads of villages, as far as was practicable, upon the principle of ryotwary management. I am aware of no new taxes that were ever imposed, nor of any rates of taxation generally increased; but in some places the assessment was raised to the old standard rates, where, by connivance or fraud of the revenue managers, those rates had been reduced or discontinued. Neither do I recollect any taxes of the former government that have been abolished or abated, except some of the most oppressive and objectionable of the extra cesses, or *Jasthee Puttees*, as they are called, of the Mahratta government. A detailed list of these very numerous cesses is annexed to my Report on the Deccan, of August 1822. Several were abolished, but I cannot exactly specify which they were. Such as were found to be only the equivalent of abatements made in the original assessment were continued.

II.—The only changes, I believe, that have been made in the Revenue administration of the territories which were in possession of the British Government in 1813, during the period that has since elapsed, are those which have been mentioned in my former evidence. I allude particularly to the discontinuance of the system of village leases under the Madras Government in Bellary, Cuddapah, and some other provinces, where the ryotwar system has been re-introduced, after an experience of the failure of the lease system. No new taxes have been imposed within my recollection; but since the change to ryotwar, the survey rates of assessment have been generally reduced 25 per cent., as originally recommended by Sir Thomas Munro, in his letter of August 1807 (*Vide* Appendix to 5th Report of 1812), when he submitted to Government his plan for a permanent ryotwar settlement.

III.—The parts of the British territories I am most acquainted with, are the districts ceded by the Nizam; viz. Bellary and Cuddapah, so long under Colonel Munro and myself, and the Paishwa's territory in the Deccan, of which I had the management for upwards of six years. The nature of the engagements between the Government and the ryots, and of landed tenures in general, are so fully explained in the various printed Reports of Sir Thomas Munro, Mr. Elphinstone, and myself, that I must beg leave to refer to them for the fullest elucidation of the subject.

With regard to that part of the question which refers to the degree in which the land revenue, whether received directly by the Government, or through an intermediate person, resembles or differs from the rent of land, or resembles or differs from a tax imposed by law, my sentiments are as follow:—Government, according to the ancient usages of India, is considered to be vested with the property in the soil, and, as landlord, entitled to a share of the produce from the ryot or tenant. That share varies in its proportions in different situations and circumstances, and is regulated by the natural fertility of the land, and its situation with respect to vicinity to markets, and being paid either in money or in kind, is realized from the immediate cultivator of the soil, or may be farmed out to any person whatever, the ryot always retaining, under good government, a possessing right to the land, as long as he continues to pay the customary dues upon it. The ryot holds his farm of the Government, and as long as the amount of his payment does not exceed the surplus produce of the land that remains, after furnishing the means of maintenance for himself and family, and defraying all the expenses of cultivation, I conceive it to be strictly a rent, and not a tax. Though possessing a limited conditional right of occupancy, he is not the owner or proprietor of the land. If he were the absolute owner or proprietor, the revenue derived by Government would then be a tax, not a rent. Where, however, either from ignorance, extortion, or over-zeal on the part of the revenue officers, the assessment is raised so high as to exceed the just share to which the Government is entitled, to absorb all surplus produce, and to press upon the profits of stock, it then operates as a tax on capital and labour, and must necessarily check all agricultural improvement.

In many of our provinces it has undoubtedly so happened, that collectors, from over-zeal or imperfect information, have been led into the error of over-assessment. This, and not the circumstance of the revenue being received directly by the Government, has sometimes repressed improvement, and produced the results adverted to in the query. The same effects have ensued from the exactions of intermediate persons, such as leaseholders, particularly in the ceded districts of Madras; which exactions were still more ruinous than the transient errors of collectors, because the ryots remained longer under the operation of the evil during the period of the leases, and the full extent of the mischief could hardly be known till the leases

Revenue Administration of British India.

leases terminated. The influence of the land assessment, in all cases where it has been excessive, must, beyond all question, have been greatly injurious to the interests of the community, and has more or less, at different times, trenched on the national wealth; for it may be assumed as an axiom in revenue management in India, that the mischief of one year of over-assessment is not to be redeemed by four of subsequent moderation.

IV.—On the subject of Custom duties, I have no memoranda by me to enable me satisfactorily to reply to this interrogatory, nor have I any copy of the existing Custom regulations to refer to. The records, however, of the India House must abound with various reports of Committees that have at different times been appointed for the investigation of the Custom department; and I would take the liberty of recommending that these documents be referred to for the desired information.

Indian governments have at all times levied transit duties, and the establishment of custom-houses being of ancient date, the effects which they may have produced upon the commerce of the country can only now be traced by comparing the Trade and Custom revenue of the present with that of former periods; and the reports of the local functionaries will, I think, furnish much information on this head. In most of our provinces a town and frontier duty is levied *ad valorem*, in conformity to established uniform tariffs, by custom-officers appointed directly by the Government, under what is called the Aumanee plan of management. The Custom stations embrace the whole trade of the country, and being unavoidably extremely numerous, render the charges of collection expensive, compared with those of other branches of the revenue. The pay too of the Custom servants being very low, and the means of check and control imperfect, owing to the multiplicity and intricacy of accounts, and the consequent difficulty of detecting malversation, great abuses often prevail in the Custom department; and I doubt if much more than half of what is taken from the pockets of the people comes into the public treasury.

In our newly acquired territories in the Deccan, up to the period of my quitting India, the Aumanee plan, that is, the direct agency of the Government officers, had not been introduced; but the old system of road or transit duties, which prevails in most native states, was followed, and the privilege of collecting those duties was farmed out to the highest bidders; the farmers entering into an engagement, under penalty of suitable fines, not to exact more than the prescribed rates. These rates vary in different parts of the country, and are not regulated by an uniform tariff, as in the Company's old territories; but they seemed to be tolerably well defined in each district. Though not adapted to the value of articles of traffic, being calculated upon the bullock's load, and therefore falling heavily upon the coarser, and lightly upon the finer descriptions of manufacture, yet, on the whole, my inquiries led me to doubt whether they were generally more burthensome to trade than the five per cent. *ad valorem* duty of our modern regulations. Under the farming plan, it becomes the interest of the Custom farmer to grant great indulgences to merchants, in order to induce them to pass through the districts within the limits of his control; and I believe that though petty dealers may not enjoy this advantage to the same extent, the great traders pay usually less than the rates which the Custom farmers are authorized to levy. When the Customs are rented, there is less facility to smuggling, and less abuse from the venality of the Custom officers, than under the Aumanee system. The farmer selects his own instruments, on whom he can depend, and superintends them with a zeal which is only to be found associated with private interest, as well as with an economy which is never observed when the Government is concerned in the immediate management.

One weighty objection however to the transit-duty system, under Custom farmers in the Deccan, was the impossibility of getting from the Revenue authorities any accurate returns of the trade of the country, and that alone has probably been found a sufficient reason for altering the system. On this ground, I recommend that the Custom department should temporarily at least be placed under Government agency, and an *ad valorem* duty substituted for the then existing tolls levied on the bullock-load of commodities. After a new system should have been established, and rules prescribed for keeping the accounts, it would then be matter for consideration whether the plan of farming the Customs, according to those rules, might not again be resorted to with advantage.

V. & VI.—I have had no practical experience in the parts of India where I have been employed, in respect to the salt and opium monopolies.

VII.—No expedients occur to me for improving the post-office revenue, that would not prove burthensome to the public. The mails at present are usually carried by runners on foot, at the rate of about four miles an hour, the general state of the roads in the interior not being sufficiently good to admit of the use of carriages or horses for their conveyance. A horse-post or dawk was tried for some time in parts of the Deccan, but what was gained in expedition was, I believe, more than counterbalanced by expense; and, if I recollect rightly, it was found necessary during the monsoon rains to discontinue the experiment.

VIII.—The tolls levied at the ferries upon the principal rivers are usually rented, and in many parts of the country are included in the farms of the custom duties. They are regulated on a fixed principle of a certain sum per head for their horses, cattle, &c., and are therefore not liable to much abuse or vexation. When rented, the expense of boats and boatmen is of course defrayed by the farmer. Few, if any, of the rivers in the Deccan, or in the

Letter from *W. Chaplin*, Esq. 17 February 1832.

the southern parts of India, are navigable far beyond the mouths of them. Most of the larger ones, such as the Kistna, Nerbudda, Godavery and Toombudra, though broad, deep and rapid in the monsoon, are beds of dry sand, with a narrow and shallow stream of water of the depth of a foot or two, in the hot season; and there is, I believe, little internal navigation, except on the Hooghly and Ganges, and I can suggest no means of extending it that would indemnify Government for the expense that would be incurred.

IX.—On the subject of the Pilgrim taxes, I do not hesitate to state that I consider it to be quite an erroneous notion that the Government, by continuing to levy them. identifies itself in the slightest degree with the superstition and idolatry of the Hindoos, These pilgrimages collect together immense assemblages of people, under the influence of fanaticism, and consequently of great excitement. These crowds resort to the temples of celebrity from the most distant quarters of India, many of the individuals composing them sacrificing the savings of a whole life in the firm belief that they are performing a sacred duty, that will ensure them immortal happiness hereafter. We cannot prevent these assemblages, even if it were politic to attempt to introduce any sort of religious restraint. They may, however, be regulated and controlled, with a view to obviate any disturbance of the public peace; and as this can only be done by the interference of a large police force, and sometimes even by the presence of a military power, there is surely nothing revolting to good government in the measure of taxing such devotees, and making them contribute to the expenses which the treasury will otherwise have to defray out of other funds. So far from encouraging pilgrimages, the tax operates directly to repress them; and if the Government did not levy the tax, under rules which prevent the abuse of it, the same or greater exactions by unauthorized persons would probably be made; and instead of order and tranquillity uniformly prevailing at the pilgrimages, they would frequently terminate in tumult and bloodshed.

The Government is pledged to support the temples and religious institutions of the people, which have always been upheld by former rulers; but the performance of this obligation will be rendered difficult, if we are to sacrifice to false ideas of Christian delicacy, so fair and appropriate a source of revenue. Indeed, the proposition to abolish the pilgrim tax appears to me too extravagant to have been entertained for a moment by any but weak-minded zealots, whose next step would be to overthrow all Hindoo temples, and to erect methodist conventicles on their ruins.

It is a gratuitous and easy task for pious persons in this country, reposing safe and secure from the danger of revolt and massacre, to declaim loudly against the practices of idolatry, and to deprecate the participation on the part of Government in the profits of these superstitions. They totally forget that a government of foreigners in India has a duty to discharge in conciliating the affection of its native subjects, and that this end can only be accomplished by a strict care and attention not to offend their religious feelings and prejudices. Unquestionably, there are many points of Hindoo practice that are absurd and revolting, and which we might wish to see discontinued; but reforms of this nature are only to be effected by the gradual diffusion of knowledge and the extension of education, and not by any attempts at sudden or violent changes.

For the reasons I have adduced, I think it would be very impolitic to relinquish the pilgrim taxes. I may state in addition, that the weight of these taxes falls, as it should do, most heavily on those who commit the greatest absurdities: for instance, in the South Mahratta country, a variety of penances are undertaken by pilgrims at the shrine of the goddess Yelheva, which cannot be performed in the presence of the idol without a large pecuniary sacrifice. For the enviable felicity of swinging aloft in the air, by means of an iron hook fixed in the fleshy part of the loins, at the end of a beam revolving horizontally on a point, a fee of no less than 10 rupees is exacted, and the smaller fee of two rupees for the less honourable display of swinging on a smaller beam with the head downwards, and the hook attached to the foot. The happy distinction of sticking a fork through the hand is attainable at a cheap rate, and the honour of treading upon burning charcoal may be purchased for an inconsiderable amount. Two rupees are levied from those who come attended by a band of music. All persons bringing offerings of clarified butter, oil, sheep, and gold or silver ornaments, are subjected also to a toll; the proportion of these oblations respectively allotted to the officiating priest and the renter being exactly defined; and no shops, booths or stalls can be erected during these carnivals, without payment of a fee for the license.

If the authorities here should decide on relinquishing this legitimate source of income, it would previously be expedient to ascertain exactly the amount of it, since it will be found to be collected not only at the great temples, such as Jaggernath and Tripetty, but at many of the smaller pagodas of celebrity; and as a part of these collections may be classed in the government accounts, under the general head of farms and licenses, without any specification of the items, a larger amount of revenue may perhaps be sacrificed than is contemplated, if this circumstance be not adverted to.

X.—My experience not having extended to Malabar and Canara, I do not feel myself competent to offer any opinions on the monopoly of tobacco and salt, peculiar to these provinces.

Letter from Captain *Duff*, 25 May 1832.

EXTRACT of a LETTER from Capt. *Duff* to *T. Hyde Villiers*, Esq. in reply to his Circular Letter in the Revenue Department; dated 25th May 1832.

FINANCIAL.

Native Revenue Administration.

Peishwa; curious fact regarding.

I HAVE already mentioned generally our acquisitions of territory for the ten years subsequent to 1813. The revenues of the districts under the Peishwa government for a good many years previous to the conquest, had all been let to the highest bidder. This system was detested by the ryots; but although every practicable mode of exaction was attempted by the farmers, they had been restrained from great oppression by the Mahratta people, of whom many in every village were soldiers; some of them connected with the great families of their nation; so that the direct power of resistance, the fear of individual vengeance, and the influence of high connection became salutary checks upon rapacity. In addition to this sort of protection, the presence of our subsidiary force prevented exterior violence for a series of years, until the ravages of the Peishwa from without, and troubles of the country within, again obstructed the labours of the husbandman. Bajee Row, with extraordinary villainy, incited his own subjects to plunder in his own territory, under the name, first of pindarries and afterwards of insurgents. His view, no doubt, was to revive their latent torch for predatory excursion, to distract the attention of our government and to extend the space to be protected by our troops, whilst he maintained assurances of perpetual friendship and gratitude, in order, by this mode of warfare, to exhaust our resources and destroy us at last. After the war did break out, Mr. Elphinstone's declarations that farming of revenue should cease, brought more real strength to our cause than an additional column of 20,000 men.

Qu. 2. Revenue System adopted in the new country.

The revenue system generally adopted in the newly-acquired territory was that originally practised by Colonel Read, of the Madras establishment, and afterwards so extensively acted upon by his assistant, Sir Thomas Munro, in short, it was that now so universally known as the ryotwar, koolwar, or individual settlement.

Revenue Systems.

Zemindary.

With my limited experience, it may be great presumption to enter upon the respective merits of these endless subjects of dispute, the village settlement and the ryotwar. As to the zemindary system of Bengal, I believe most persons acquainted with its history and effects, condemn it as precipitate. A few exceptions to a general evil is no argument in favour of a system which was founded on misapprehension of the real situaton of zemindars, and in ignorance of that of the occupier of the soil.

Village Settlement.

With regard to the mouzawar or village settlement, having found that system in the Sattara country, I made the settlement and collected the revenue in that manner the first year, although I had both corresponded and conversed with Sir Thomas Munro, and heard his opinions respecting his system; if I had any bias towards one plan more than another, it was to the village settlement. But being accessible to every native in the country, and numerous representations being made, I soon found, from the defective state of the village accounts and the obstacles thrown in the way of truth, that I must either lend a deaf ear to every complaint against the village authorities, assemble punchayets for investigation without end, or carry my inquiries to the bottom of the subject, by adopting the ryotwar. The consequence was, I soon discovered that without a most complete sifting and investigation, there could be neither justice to the Government or protection to the cultivator. That the whole, from top to bottom, was one continued train of corruption and embezzlement, alike destructive to the morals of the people and to the discovery of the real resources of the country; that until the whole foundation was exposed, laid bare and cleared, it was futile to attempt a superstructure on such pillars of sand. In fact, I should consider a permanent village settlement, without previous investigation and definition of every man's rights, to be only a degree better for the natives, and infinitely more troublesome and expensive to our revenue establishment than the zemindary of Bengal.

In a new district, Ryotwar to be preferred.

In commencing, therefore, in a new district, I am most certainly an advocate in favour of the individual settlement, and also, for lowering and heightening the assessment according to the extent of cultivation. Of course I admit that this last is adverse in principle to the cause of agriculture, but it is considered fair, and is best suited to the present circumstances of the ryots, whose extreme improvidence, the concomitant of poverty and insecurity, renders it absolutely necessary in order to meet the exigencies of the state, and to save in a good season, the remissions which must be made in a bad one.

Measurement, &c. necessary;

great advantages of.

All who attempt the individual settlement are soon convinced of the necessity of a complete measurement, classification and assessment of the lands. Every succeeding Government in India, where we can trace any record of civilized rule, has invariably attempted to supply this desideratum, and it is, in my humble opinion, absolutely necessary to the end of good Government in that country; wherever we omit it, we shall find, sooner or later, that we have begun at the wrong end. If properly conducted, (though I confess there are few capable of carrying it on,) it is of immense importance in simplifying not only the whole financial administration, but much of the judicial business. Every foot of ground is ascertained, all that is alienated, and whatever remains to Government is clearly shown. The rights of individuals, from the highest to the lowest, are distinctly set forth, and where neither incorrect nor doubtful, they are recognised, defined and confirmed.

Objections answered.

I am well aware of the objections raised to it by prejudiced or speculative Europeans, and by corrupt or oppressive patells; but I had the pleasure of seeing it, to say the least, well begun in the Sattara country,* and I feel assured, in regard to the payment of Revenue, that it will prove the best safeguard of the people, and establish a confidence between them and their Government, which can no where exist whilst the one dreads exaction and the other fraud. As to its destroying the influence of patells, and rendering them ciphers in their villages, I deny that any such evil can result from this investigation, if carried on by sensible experienced men, both European and native, under a Government intent only on justice, and acting on the principle of giving its subjects the advantage in every case of doubt; on the contrary, it adds to their real weight, both with the people and the Government, enhances their respectability, and deprives them of no power, except that of cheating Government and oppressing their townsmen. The union of a community, leagued only for purposes of collusion, is a wretched base on which to found our calculations of order and security, and our hopes of ameliorating the condition or morals of our subjects.

Assessment, idea of.

With respect to assessment, I should certainly be disposed to recommend, that instead of a defined money valuation, the rates of classification should be estimated according to the measure of produce, and the rent fixed for a term of years, at first not very distant, calculated not only on the average prices of the ten years preceding, but with reference to the probable risks the cultivator incurs. This settlement would not be so difficult as it appears. Committees of the villagers themselves would be of the greatest service, and when, at length, the claims of the various authorities, the rights of all persons to exemptions, to shares of Revenue, portions of land, and whole villages, were completely substantiated, the Government, with justice to itself as well as to the people, might proceed to make fixed or variable rules on the most extensive scale, and carrying men's minds along with it, gradually comprehending its intentions, might extend its views to abstract principles of legislation with far more certainty of favourable results.

General Observations.

It is a fact very generally admitted, that the money assessment in India is now too heavy in proportion to present prices of produce, and until the pressure be lightened, directly or indirectly, we can expect no great improvement in the condition of the people. Long before our power became supreme, the anarchy prevailing in the country had injured its commerce and depressed its agriculture. It remained for us to complete the ruin of the third source of wealth; these sources are so dependent on each other, that although small States have risen into consequence as entrepôts, no extensive country can become rich without commerce and manufactures; still less can such a country flourish, when agriculture is not sustained, or is by any means deprived of its capital. We have it in our power, with the greatest ultimate advantage to ourselves, to restore and increase the whole. Under any circumstances we must continue to be the manufacturers for India of every article not produced by herself, for it would be merely doing ourselves justice to lay heavy imposts on those of other countries; but, in the mean time, to give us this claim, let us afford the means of purchasing, by furnishing a market as favourable for India's products, as she does for our manufactures. It is vain, nay, it is mere mocking in us, to talk to the natives of India of this or that better scheme of *collection*, when we are evidently neglecting the first and principal object, that of improving the sources whence a Revenue springs. As those of India were augmented, the land-tax would naturally be lightened, and it should be still more reduced as the surplus Revenue increased, until it might come within reach of village communities to redeem the whole by some equitable adjustment with Government. I do not know an object that could be held out convertible into such a stimulus to their industry, or a more legitimate means of clearing off incumbrances of Government, contracted upon the security of its territorial Revenue.

Land Tax, Redemption of.

Salt, Opium, &c.

I have had no opportunities of observing the modes of raising Revenue from salt, opium and tobacco; nor of particularly considering the subject of tolls, pilgrim taxes and post-office; but in case there be any point omitted to which I can reply, I again revert to the Queries.

Revert to Queries.

Qu. 2.

In all instances of augmented receipts falling within my knowledge, that result was only obtained by increased cultivation, or by the discovery of lands fraudulently alienated or concealed. The only new tax is that upon spirituous liquors; their sale under the Peishwa's government was prohibited.

Zemindars.

In the Deccan, the landholders, or rather the persons who are recognised under the Persian appellation of zemindar, are termed by the Hindoos, Deshmookhs and Deshpandyas; and, for as short an account as I can give of them, and of the village institutions, I beg to refer to the Mahratta History (from page 30 to page 43, vol. 1st), of which I sent a copy to the President of the Board of Control when it was published.

The

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* By the late Captain Adams, a person eminently qualified.

Tax or Rent.

Tenure of Occupancy;

but no Proprietary right in the land;

the idea is fanciful and dangerous.

The remainder of this query has been replied to. As to the assessment being denominated tax or rent, I think that depends entirely on the tenure of the occupier of the soil, and whether it be made fixed or fluctuating. Many of the villagers have a hereditary right of occupancy, on condition of paying the Government assessment; and to this right, which they can sell or mortgage, they attach extraordinary value. The European idea of their being proprietors of the soil is, however, quite fanciful; and not being even claimed, at least in the Deccan, where they are exceedingly tenacious of all such things, it seems to me worse than useless to create such a pretension. In fact, if the idea were becoming universal amongst them, with all its inferences of low assessment, &c. the payment of the Government Revenue in India would soon be about as popular as that of the tithes in Ireland. The question has been raised from no idea of agitation, but from the amiable motive of seeking to do justice, or possibly the vain one of wishing to appear wise.

Qu. 4.
Customs.

The customs in the new territories, while I remained in the country, were farmed; the reason of which was, that up to the time of my departure we had not attained sufficient knowledge of the subject to be able to simplify a system which, under the native government, was extremely complicated. With regard to what obtained in the Sattara country, I sent a Report to the Commissioners in the Deccan in January 1820; of course I could attempt no partial arrangement of the Rajah's government; I could only co-operate with our own, especially as everything depended upon the provisions of an intended commercial treaty, which had not even been discussed when I was forced to come to Europe.

APPENDIX.

III.—*Revenue.*

REVENUE - - - - - - - - - - - - - - p. 1
Land Revenue - - - - - - - - - - - - - p. 2

BENGAL:

Indian Tenures and Agricultural Interests - - - - - - - - p. 67
Sale of Landed Tenures - - - - - - - - - - - - p. 128
Special Commission to remedy improper Sale of Tenures - - - - p. 156
Settlement of the Upper Provinces - - - - - - - - - p. 205
Inquiry into Alienations of the Land Revenue - - - - - - p. 336

MADRAS:

Re-purchase of Zemindary Tenure - - - - - - - - - p. 358
Landed Tenures - - - - - - - - - - - - - p. 359
Revenue Settlements - - - - - - - - - - - - p. 398
Protection of the Ryots - - - - - - - - - - - p. 437
Minutes of Sir T. Munro - - - - - - - - - - - p. 444

BOMBAY:

Proposed Levy of a Nuzer, or Fine, on the Renewal of Grants alienating the Land Revenue - - - - - - - - - - - - - p. 535
Landed Tenures and Revenue Settlements - - - - - - - p. 553
Salt Monopoly - - - - - - - - - - - - - - p. 684
Opium Monopoly - - - - - - - - - - - - - p. 703
Transit Duties and Customs - - - - - - - - - - p. 713

LIST OF APPENDIX.

REVENUE.

ANSWERS to Circular Letter - - - - - - - - p. 273-340, after Evidence.

No.
1.—AN ACCOUNT of the Gross Revenue of the East India Company in Indian and British Currency, on an average of the last Three Years' actual Accounts, ending 1829-30, from the following sources, distinguishing each; viz. Land Revenue, Salt, Opium, Transit Duties, Custom Duties. Sayer and Abkarry Duties, including Mohturfa Tax, Town Duties, Wheel Tax, Tobacco Tax, Post-office, Stamps, and Pilgrim Tax; also the Charges incurred in the Collection of the same - - - - - p. 1

LAND REVENUE.

2.—Jumma of the Land Revenue of Bengal, Behar, Orissa, and Benares, from 1st May 1790 to 30th April 1791, and from the same Periods respectively in the years 1793-4, 1800-1 and 1829-30 - - - - - p. 2
3.—Jumma of the Land Revenue of the Western Provinces, and of the Province of Cuttack, for the years 1806-7, 1811-12, 1819-20 and 1829-30, exclusive of Benares, Ghazeepore and Juanpore, and of such Acquisitions as have been made since the first year of the Statement - - - - - p. 4
4.—Jumma of the Land Revenue of the Districts under the Presidency of Fort St. George, distinguishing the permanently settled portions as far as can be done, for the years 1805-6, 1814-15 and 1829-30 - - - - - p. 6
5.—Jumma of the Land Revenue of the Districts under the Presidency of Bombay, for the years 1808-9, 1817-18, 1822-23 and 1829-30 - - - - - p. 8
6.—A Paper on the Land Revenue of India, prepared, at the request of the Committee, by A. D. Campbell, Esq. of the Madras Civil Service - - - - - p. 9
7.—Observations on the Land Revenue by James Mill, Esq. - - - - - p. 48
8.—Paper from the Right Honourable John Sullivan - - - - - p. 49

BENGAL:

INDIAN TENURES AND AGRICULTURAL INTERESTS.

9.—Minute by Lord Moira, 21st Sept. 1815, par. 1 to 200 - - - - - p. 67
10.—Extract Revenue Letter to Bengal, 7th Oct. 1815, par. 9 to 13 - - - - p. 91
11.— Ditto - - - - 15th Jan. 1819, par. 9 to 68 - - - - p. 92
12.— Ditto - - from Ditto, 17th July 1818, par. 146 to 149 - - - p. 101
13.— Ditto - - to Ditto, 9th May 1821, par. 49 to 61 - - - - p. 101
14.— Ditto - - from Ditto, 1st Aug. 1822, par. 107 to 116 - - - p. 104
15.— Ditto - - to Ditto, 10th Nov. 1824, par. 30 to 34 - - - p. 105
16.— Ditto - - from Ditto, 26th June 1828, par. 29. 78 and 79 - - p. 106
17.—Regulation IX. 1825, of the Bengal Code - - - - - p. 106
18.—Report from the Board of Revenue, dated 25th July 1826 - - - - p. 110
19.— Ditto - R. W. Maxwell, Esq. dated 26th May 1826 - - - - - p. 111
20.— Ditto - G. T. Bayley, Esq. dated 4th March 1825 - - - - - p. 116
21.—Copy of the Regulation proposed by Mr. Harington in Bengal, to secure consistent decisions as to the rights of the Ryots, with the Opinions of the Judges of the Sudder Dewanny Adawlut on it, in 1826-27 - - - - - p. 117
22.—Extract Revenue Letter to Bengal, 9th March 1831, par. 8 and 18 - - - p. 126
23.— Ditto - - - Ditto, 10th Sept. 1828, par. 82 - - - - p. 127
24.— Ditto - - from Ditto, 15th Sept. 1830, par. 25 - - - - p. 127
25.— Ditto - - from Ditto, 1st Nov. 1831, par. 10 - - - - - p. 127

SALE OF LANDED TENURES.

Lower Provinces.

26.—Extract Revenue Letter from Bengal, 27th Oct. 1793, par. 5 - - - - p. 128
27.— Ditto - - - Ditto, 18th Aug. 1794, par. 7 and 8 - - - p. 128
28.— Ditto - - - Ditto, 20th Aug. 1795, par. 3 to 5 - - - p. 128
29.— Ditto - - - Ditto, 1st May 1796, par. 17 to 20 - - - p. 129
30.— Ditto - - - Ditto, 31st Aug. 1797, par. 37 to 52 - - - p. 129
31.— Ditto - - - Ditto, 23d Sept. 1798, par. 35 to 44, and 51 to 53 p. 133

No.
32. Ditto Ditto, 31st Oct. 1799, par. 72 part, and 79 to 89 p. 131
33.— Ditto Ditto, 5th March 1800, par. 24 to 27 p. 133
34.— Ditto Ditto, 1st March 1805 p. 133
35.— Ditto to Ditto, 21st March 1806, par. 29 p. 133
36.— Ditto from Ditto, 7th Feb. 1807, par. 20 and 21 p. 134
37.— Ditto Ditto, 21st Aug. 1806, par. 27 p. 134
38.— Ditto Ditto, 14th Dec. 1811, par. 66 to 68 p. 134
39.— Ditto to Ditto, 28th Oct. 1814, par. 38, 39 and 97 p. 135
40.—Extract Minute by Mr. Dowdeswell, par. 7, 8 and 10 p. 135
41.—Extract Revenue Letter from Bengal, 7th Oct. 1815, par. 13 to 15 p. 136
42.— Ditto Ditto, 8th April 1817, par. 95 and 96 p. 136
43.— Ditto Ditto, 4th July 1817, par. 161. 170 to 174 p. 137
44.— Ditto Ditto, 17th July 1818, par. 64 to 66 p. 137
45.— Ditto to Ditto, 21st March, 1821, par. 45 to 48 p. 137
46.— Ditto from Ditto, 1st Aug. 1822, par. 244 to 248 p. 138
47.— Ditto to Ditto, 10th Nov. 1824, par. 66 p. 139
48.— Ditto from Ditto, 30th July 1823, par. 33 to 36, 133 to 139, 180 to 182, p. 139
49.—Letter from the Hon. W. L. Melville, 4th Jan. 1821 p. 141
50.— Ditto Ditto 10th Jan. 1821 p. 143
51.—Extracts from Mr. Newnham's Report, 22 Feb. 1822, par. 36. 40. 44. 46 and 47; part of 48, viz. 3dly, 4thly, part of 5thly, 6thly, 9thly, 10thly; part of 49 p. 143
52.—Copy of a Letter from Holt Mackenzie, Esq. to Board of Revenue, dated 26th June 1823 p. 144
53.— Ditto from Commissioners in Behar and Benares, 12th March 1822 p. 145
54.—Extract Revenue Letter to Bengal, dated 11th July 1827, par. 22 to 27, and 59 to 62, p. 146
55.— Ditto from Ditto, 26th June 1828, par. 18 to 28 p. 148
56.— Ditto to Ditto, 1st June 1831, par. 26 and 27 p. 149
57.— Ditto from Ditto, 15th Sept. 1830, par. 118 to 120 p. 150

Reference to Regulations with respect to Sales of Land.

Upper Provinces.

58.—Extract Revenue Letter from Bengal, 17th July 1818, par. 30 and 32 to 35 p. 150
59.— Ditto to Ditto, 1st Aug. 1821, par. 19 p. 151
60.— Ditto from Ditto, 1st Aug. 1822, par. 18 to 20, 152 to 156 p. 151
61.— Ditto to Ditto, 29th Sept. 1824, par. 58 p. 153
62.— Ditto Ditto, 10th Dec. 1823, par. 9 p. 153

Reference to Regulation X. 1818, of the Bengal Code.

63.—Extract Revenue Letter to Bengal, 31st May 1827, par. 40 p. 154
64.— Ditto from Ditto, 16th August 1827, par. 172 to 176 p. 154
65.— Ditto to Ditto, 9th Feb. 1831, par. 10 p. 154
66.— Ditto from Ditto, 7th July 1829, par. 158 to 162 p. 155
67.— Ditto to Ditto, 1st June 1831, par. 26 and 27 p. 155

SPECIAL COMMISSION

To remedy the improper Sale of Tenures in the Upper Provinces under Bengal.

68.—Report of T. C. Robertson, Esq. 9th Sept. 1820 p. 156
69.—Minute of Mr. Stuart, 29th Sept. 1820 p. 161
70.—Resolution of Government, 27th Feb. 1821 p. 167
71.—Revenue Letter from Bengal, 10th Aug. 1821 p. 170

Reference to Regulation I. 1821, of the Bengal Code.

72.—Extract Revenue Letter from Bengal, 30th July 1823, par. 88 to 96 p. 171

Reference to Regulation IV. 1826, of the Bengal Code.

73.—Revenue Letter from Bengal, dated 31st May 1827 p. 172
74.—Notes on the Proceedings of the Government of Bengal, respecting the Enactment of Regulation I. of 1821, appointing a Special Commission, in the Ceded and Conquered Provinces, for the Redress of Grievances caused by the illegal and wrongful Transfer of Lands by Public Sale, for the Recovery of the Land Revenue, &c. p. 178
75.—Revenue Letter to Bengal, dated 2d Jan. 1829 p. 192
76.—Notes on the Claim of Shekh Kullen, on account of cancelling his Contract for the Revenue of certain Lands in Seharunpore p. 201

SETTLEMENT OF THE UPPER PROVINCES.

77.—Extract from the Report of the Commissioners in the Ceded and Conquered Provinces, dated 13th April 1808, para. 1 to 5, 212 to 230, 253 to 267 p. 205
78.—Minute by the Governor-general, dated the 31st Dec. 1819 p. 208

No.
79.—Resolution of Government, dated 1st Aug. 1822 - - - - - - - p. 210
80.—Extract Revenue Letter from Bengal, 30th July 1823, para. 3 to 31, 89 to 99 - p. 241
Reference to Regulation VII. 1822, of the Bengal Code.
81.—Extracts from a Memorandum by Holt Mackenzie, Esq. Secretary to Government, explanatory of the Settlements effected under Regulation VII. 1822, and of the Measures necessary to give better effect to its Provisions - - - - - - - - - p. 244
82.—Letter from the Governor-general, dated 15th Sept. 1831, with Copy of a Letter to the Sudder Board of Revenue on Deputation, dated 7th April 1831 - - - - p. 271
83.—Letters from the Board of Revenue on Deputation, dated the 25th May and 22d July 1831, with Copy of a Letter and its Enclosure from the Resident and Chief Commissioner at Delhi - - - - - - - - - - - - - - - p. 287
84.—Two Minutes of Sir Charles Metcalfe, dated 7th Nov. 1830 and 3d Feb. 1831 - p. 301

INQUIRY INTO ALIENATIONS OF THE LAND REVENUE.

85.—Revenue Letter from Bengal, dated 23d Feb. 1830 - - - - - - - - p. 336
86.—Letter from the Court of Directors to the Governor-general in Council at Fort William, dated 28th Sept. 1831 - - - - - - - - - - - - - - p. 352

TENURE OF LAND BY EUROPEANS:

See Settlement of Europeans in India, General Appendix V. p. 270.

MADRAS:

RE-PURCHASE OF THE ZEMINDARY TENURE.

87.—Extract Revenue Letter to Fort St. George, 6th June 1814; par. 109 - - p. 358
88.— Ditto - - - from Ditto, 19th Feb. 1822; par. 44 - - - p. 358

LANDED TENURES.

89.—Extract from a Letter of G. E. Russell, Esq. 20th March 1819; par. 1, and 3 to 52, p. 359
90.—Reply to questions on Meerassy Right, by F. W. Ellis, Collector of Madras - p. 369
91.— Ditto, by his native Sherishtadar, B. Sencaraya - - - - - - p. 387
92.—Extract Revenue Letter to Fort St. George, 2d Jan. 1822, par. 94 - - - p. 391
93.— Ditto - - from Ditto, 14th Jan. 1823, par. 22 - - - - p. 391
94.— Ditto - - - Ditto, 7th April 1826, par. 25 - - - - - p. 391
95.—Fort St. George Consultations, 2d Feb. 1824 - - - - - - - - p. 391

REVENUE SETTLEMENTS.

96.—Revenue Letter to Fort St. George, 16th Dec. 1812 - - - - - - p. 398
97.— Ditto - from Ditto - 12th Aug. 1814 - - - - - - p. 405
98.—Extracts from a Minute of the Board of Revenue, 5th Jan. 1818, par. 1 to 118, 261 to 277, 292 to 308 - - - - - - - - - - - - - - - p. 411
99.—Extract Revenue Letter from Fort St. George, 2d October 1819, par. 192 to 198. p. 437

PROTECTION OF THE RYOTS.

100.—Extract Revenue Letter from Fort St. George, 6th July 1821, par. 87 - - p. 437
101.— Ditto - - from the Proceedings of the Board of Revenue, 27th Nov. 1820, p. 437
Reference to Regulation IV. 1822 of the Madras Code.
Ditto V. - - Ditto.
Ditto IX. - - Ditto.
102.—Extract Revenue Letter to Fort St. George, 18th Aug. 1824, par. 85. - - p. 443

MINUTES OF SIR T. MUNRO.

103.—Extract from a Minute dated 22d Jan. 1821, as to *Principal Collectors* - - p. 444
104.—Minute, dated 7th Jan. 1823, on his Tour through *the Northern Circars* - - p. 444
105.— Ditto - 31st Dec. 1824, on the *Policy to be pursued in India* - - - p. 454
106.— Ditto - 24th Feb. 1827, on his Tour through *the Southern Districts* - - p. 477
107.—Report, dated 6th Nov. 1826, referred to in the foregoing Minute and in the Evidence of A. D. Campbell, esq. - - - - - - - - - - - - p. 480
108.—Instructions of Sir T. Munro's Government respecting the Field Survey Assessment of *Tanjore* - - - - - - - - - - - - - - - p. 532
109.—Statement exhibiting the Quantity and Value of Grain exported from Bengal to the Coast of Coromandel, from 1792-93 to 1828-29 - - - - - - - - p. 533

BOMBAY:

PROPOSED LEVY OF A NUZER, OR FINE, ON THE RENEWAL OF GRANTS ALIENATING THE LAND REVENUE.

No.
110.—Minute by Sir J. Malcolm, 10th June 1828 p. 535
111.—Letter of T. H. Maddock, esq. 17th Nov. 1828 p. 546

LANDED TENURES AND REVENUE SETTLEMENTS.

112.—Minute by the Governor, 15th Aug. 1821, on Broach p. 553
113.—Extract Revenue Letter to Bombay, 4th May 1825, par. 22 and 23 p. 555
114.— Ditto from Ditto, 5th Nov. 1823, par. 206 to 230 p. 556
115.—Survey Report of Broach by Lieutenant-colonel Monier Williams p. 559
116.—Extract Revenue Letter to Bombay, 23d May 1827, par. 54 to 65 p. 603
117.—Minute by the Governor, 6th April 1821, on Ahmedabad and Kaira p. 605
118.—Ditto ditto 6th May 1821, on Surat p. 620
119.—Ditto by Mr. Prendergast, 29th June 1821 p. 622
120.—Further Minute by the Governor p. 626
121.— Ditto by Mr. Prendergast, 8th July 1821 p. 628
122.—Third Minute by the Governor p. 630
123.—Extract Revenue Letter to Bombay, 4th May 1825 p. 631
124.— Ditto Ditto, 13th Feb. 1822, par. 66 to 82 p. 632
125.— Ditto Ditto, 13th Feb. 1822, par. 134 to 141 p. 634
126.— Ditto from Ditto, 27th Nov. 1822, par. 37 to 84 p. 636
127.— Ditto to Ditto, 4th May 1825, par. 43 to 50 p. 639
128.— Ditto from Ditto, 23d Feb. 1822, par. 14 to 53 p. 640
129.— Ditto to Ditto, 4th May 1825, par. 5 to 11 p. 645
130.— Ditto Ditto, 4th May 1825, par. 60 to 70 p. 646
131.— Ditto from Ditto, 5th Nov. 1823, par. 364 to 461 p. 647
132.— Ditto to Ditto, 23d May 1827, par. 81 to 97 p. 658
133.—Abstract of the Statistics of the Four Collectorates of the Deccan, 1827–28 p. 660
134.—Comparison of the Wages of Artificers and other Public Servants under the Peishwa's and British Governments in the Deccan p. 663
135.—Prices of Grain, &c., the ordinary consumption of Artificers, &c. in the Deccan, under the Native and British Governments p. 664
136.—Statement of the Net Revenue derived from Salt, Opium, Customs, Sayer and Abkarry, at the Presidency of Bombay, from 1814–15 to 1829–30 p. 665
137.—Selection of the Papers, showing the nature of the arrangements now in progress at Bombay for providing a supply of Silk p. 667

SALT MONOPOLY.

138.—Account of the Salt sold, Gross Proceeds, Net Profit and Average of Net Profit, from 1803–4 to 1826–27, in the Bengal Territories subject to the Monopoly p. 684
139.—Statement of the Revenue from Salt in the Western Provinces under the Bengal Government p 685
140.—Answers of Rammohun Roy to Queries on the Salt Monopoly p. 685
141.—Letter from the Bengal Government, dated 2d April 1832 p. 687
142.—Report from the Board of Customs, Salt and Opium, dated 26th Jan. 1832 p. 687

Note.—For the previous Correspondence on the Administration of the Salt Monopoly, since the passing of the Act 53 Geo. 3, c. 155, *see* Appendix No. IV. to Report, 11th October 1831, pages 60 to 97.

OPIUM MONOPOLY.

143.—An Account exhibiting the quantity of Opium, in chests and maunds, sold at the Public Sales, from 1792–93 to 1828–29, distinguishing the kinds and specifying the price per Seer, and the prime cost when put up to sale p. 703
144.—Letter from the Bengal Government, dated 10th Jan. 1832 p. 704
145.—Letter to Bengal, in the Revenue Department, 19th Oct. 1831 p. 711

Note.—For the previous Correspondence on the Administration of the Opium Monopoly, since the passing of the Act 53 Geo. 3, c. 155, *see* Appendix No. IV. to Report, 11th October 1831, pages 1 to 60.

TRANSIT DUTIES AND CUSTOMS.

146.—Memorandum of Holt Mackenzie, esq., recommending the Abolition of the Transit Duties, p. 713
147.—Schedules of the Rates of Export, Import and other Duties collected, and of Drawbacks allowed, in India p. 720

APPENDIX.

III.—*Revenue*.

Revenue.

Appendix, No. 1.

AN ACCOUNT of the Gross Revenue of the East India Company in *Indian* and *British* Currency, on an Average of the last Three Years' actual Accounts, ending 1829–30, from the following Sources, distinguishing each; viz. Land Revenue, Salt, Opium, Transit Duties, Customs Duties, Sayer and Abkaree Duties, including Moturpha Tax, Town Duties, Wheel Tax, Tobacco Tax, Post-office, Stamps and Pilgrim Tax; also, the Charges incurred in the Collection of the same.

	BENGAL.		MADRAS.		BOMBAY.		TOTAL INDIA.
GROSS REVENUE:	*Sicca Rupees.*	£.	*M. Rupees.*	£.	*Rupees.*	£.	£.
Land Revenue -	6,95,68,966	8,070,000	3,18,86,011	3,644,116	1,35,86,050	1,528,431	13,242,547
Farms and Licenses	- - -	- - -	2,30,920	26,391	- - -	- - -	26,391
Salt - - -	1,45,63,714	1,689,391	31,20,600	356,640	2,02,045	22,730	2,068,761
Opium - -	1,19,75,740	1,389,186	- - -	- - -	- - -	- - -	1,389,186
Transit Duties -	7,28,996	84,564	Included in Land Customs at Madras and Bombay.				84,564
Customs & Town Duties - -	62,36,166	723,395	51,55,098	589,154	38,56,521	433,859	1,746,408
Sayer - -	4,69,467	54,458	- - -	- - -	18,41,371	207,155	844,969
Abkaree - -	35,08,731	407,013	15,43,009	176,343			
Moturpha Tax -	- - -	- - -	10,64,174	121,620	- - -	- - -	121,620
Wheel Tax -	- - -	- - -	- - -	- - -	33,290	3,745	3,745
Tobacco Tax -	- - -	- - -	5,19,286	59,347	Inconsiderable in amount, and cannot be distinctly stated - - - -		59,347
Post Office -	7,72,064	89,559	2,81,668	32,191	1,12,852	12,696	134,446
Stamps - -	27,11,645	314,551	4,83,487	55,256	91,549	10,299	380,106
Pilgrim Tax -	4,65,456	53,993	2,94,415	33,647	Inconsiderable in amount, and cannot be distinctly stated - - - -		87,640
			Total of Gross Revenue - - - - £.				20,189,730
CHARGES:							
Land Revenue -	63,79,520	740,024	35,04,163	400,476	22,06,890	248,275	1,388,775
Farms and Licenses	- - -	- - -	18,245	2,085	- - -	- - -	2,085
Salt - - -	21,41,039	248,361	288,864	33,013	(not stated)		281,374
Opium - -	6,67,998	77,488	- - -	- - -	- - -	- - -	77,488
Customs - -	10,37,079	120,301	4,33,536	49,547	3,36,233	37,826	207,674
Sayer - -	1,72,496	20,010	- - -	- - -	Stated under Revenue Charges - - -		20,010
Abkaree - -	3,36,189	38,998	21,307	2,435			41,433
Moturpha Tax -	- - -	- - -	8,260	944	- - - - -		944
Tobacco Tax -	- - -	- - -	43,800	5,006	(not stated)		5,006
Post Office -	7,14,070	82,832	2,55,486	29,198	1,60,345	18,039	130,069
Stamps - - -	5,63,069	65,316	89,983	10,284	Net Revenue only from Stamps shown in the Accounts received from Bombay - -		75,600
Pilgrim Tax -	65,926	7,647	7,86,723	89,911	(not stated)		97,558
			Total Amount of Charge - - - - £.				2,328,016

East India House,
14 August 1832.

(Errors excepted.)

James C. Melvill,
Auditor of India Accounts.

Appx. No. 2.

Land Revenues of Bengal, Behar, Orissa and Benares.

Land Revenue.

Appendix, No. 2.

JUMMA of the LAND REVENUES of *Bengal*, *Behar*, *Orissa* and *Benares*, from Years 1793-4, 1800-1,

	1790-1.								1793-4.							
BENGAL MEHALS:	*S. Rs.*	*a.*	*p.*	*f.*	*S. Rs.*	*a.*	*p.*	*f.*	*S. Rs.*	*a.*	*p.*	*f.*	*S. Rs.*	*a.*	*p.*	*f.*
Beerbhoom	10,31,848	13	2	1*	-	-	-	-	6,92,029	13	9	2	- and Pachete			
Burdwan	43,22,819	8	8	–	-	-	-	-	44,88,306	7	18	2	-	-	-	-
Calcutta	1,04,831	1	1	3	-	-	-	-	1,07,635	9	11	2	-	-	-	-
Chittagong	5,46,073	11	5	–	-	-	-	-	5,39,946	1	11	2	-	-	-	-
Cooch Behar	1,78,402	10	18	2	-	-	-	-	1,73,188	13	2	1	-	-	-	-
Dacca	13,80,957	7	5	3	-	-	-	-	12,85,783	14	18	1	-	-	-	-
Dinagepore	16,17,268	5	19	2	-	-	-	-	18,39,526	–	19	2	-	-	-	-
Jessore	7,89,301	–	5	2	-	-	-	-	11,76,587	12	15	3	-	-	-	-
Moorshedabad	14,35,684	14	12	–	-	-	-	-	11,77,120	11	8	–	-	-	-	-
Mymunsing	6,26,354	10	4	1	-	-	-	-	7,47,934	12	2	3	-	-	-	-
Nuddea	14,49,457	7	1	1	-	-	-	-	15,56,280	10	3	3	-	-	-	-
Purnea	8,64,252	9	12	3	-	-	-	-	10,22,779	1	9	–	-	-	-	-
Patcheat and Jelda	73,174	–	–	–	-	-	-	-	72,871	1	–	–	—			
Rajeshahye	22,38,957	9	9	2	-	-	-	-	14,08,762	–	5	2	-	-	-	-
Rajimehal	2,70,607	–	6	7	-	-	-	-	69,446	13	4	1	-	-	-	-
Rungpore	8,12,585	9	15	2	-	-	-	-	8,82,699	14	16	3	- and Cooch Behar			
Sylhet	2,24,810	10	13	2	-	-	-	-	2,90,553	9	14	1	-	-	-	-
Tipperah	9,87,435	–	–	–	-	-	-	-	10,46,079	4	12	1	-	-	-	-
24 Pergunnahs	8,88,581	6	5	3	-	-	-	-	8,65,196	–	13	2	-	-	-	-
					1,98,43,403	8	8	2					1,94,42,734	9	16	3
BEHAR MEHALS:																
Behar	13,22,386	13	14	3	-	-	-	-	16,25,804	10	11	–	- and Ramgur			
Boglepore	4,05,810	8	5	3	-	-	-	-	2,70,339	–	4	1	-	-	-	-
Dhurrumpore	2,15,183	12	16	1	-	-	-	-	2,43,303	14	19	1	-	-	-	-
Ramgur	74,139	8	14	3	-	-	-	-	73,098	4	2	–	-	-	-	-
Shahabad	9,35,643	3	12	1	-	-	-	-	10,33,139	–	13	2	-	-	-	-
Sircar Saurum	13,43,841	8	6	3	-	-	-	-	14,02,591	14	2	2	-	-	-	-
D° Tirhoot	10,57,075	3	8	2	-	-	-	-	10,92,415	12	18	2	-	-	-	-
					53,54,080	10	10	–					57,40,692	9	11	–
ORISSA MEHALS:																
Midnapore	10,86,258	3	6	–	-	-	-	-	10,81,078	–	9	–	- and Tumlook			
Hidgellie	5,17,246	12	11	1	-	-	-	-	2,39,680	8	1	2	-	-	-	-
Tumlook	-	-	-	-	-	-	-	-	2,46,008	10	18	3	—			
					16,03,505	4	1	1					15,66,767	3	9	1
TOTAL - - - *Sicca Rupees*					2,68,00,989	6	19	3	-	-	-	-	2,67,50,194	10	17	–
BENARES					34,53,573	11	5	–	-	-	-	-	33,75,624	10	17	–
GRAND TOTAL - - - *Sicca Rupees*					3,02,54,563	2	4	3	-	-	-	-	3,01,25,819	1	14	–

East India House,
Examiner's-Office, Revenue Department,
28 March 1832.

Appx. No. 2.

Jumma for 1790, 1791; 1793-4, 1800-1, and 1829-30.

- - - - - - Land Revenue.

- - - - - - - - Appendix, No. 2.

1st May 1790 to 30th April 1791; and for the same Periods respectively in the and 1829-30.

1800-1.						—	1829-30.					
S. Rs.	*a.*	*p.*	*S. Rs.*	*a.*	*p.*		*S. Rs.*	*a.*	*p.*	*S. Rs.*	*a.*	*p.*
7,64,701	15	2	- - - -			- - - -	6,91,876	12	4			
46,99,922	5	11	- - - -			- - - -	28,47,468	15	8			
77,403	8	9	- - - -			- - - -	65,569	10	-			
5,39,467	11	8	- - - -			- - - -	5,33,797	14	3			
- - - -			- - - -			- - - -	62,722	14	7			
12,47,312	9	-	- - - -			- - - -	4,08,362	8	-			
17,40,820	8	5	- - - -			- - - -	17,56,538	4	6			
11,97,722	5	6	- - - -			- - - -	12,09,355	15	6			
11,68,095	5	4	- - - -			- - - -	11,95,562	15	9			
7,50,791	7	7	- - - -			- - - -	7,28,615	9	4			
12,46,445	6	2	- - - -			- - - -	11,66,951	-	2			
10,35,443	12	2	- - - -			- - - -	10,35,411	12	6			
—			—			—	—					
14,71,449	15	3	- - - -			- - - -	14,64,299	11	7			
67,077	13	7	- - - -			- - - -	43,815	1	11			
11,02,972	8	10	- - - -			- - - -	10,63,178	14	2			
2,93,559	14	4	- - - -			- - - -	3,03,516	7	8			
11,35,619	5	3	- - - -			- - - -	8,10,417	3	11			
8,84,517	3	5	- - - -			- - - -	11,39,888	14	-			
			1,94,23,323	12	4	Bakergunge - -	7,81,809	7	-			
						Bhulwa - -	5,00,467	14	11			
						Boggree - -	1,97,999	9	6			
						Hoogly - -	11,02,874	8	7			
						Jungle Mehals -	4,49,422	-	10			
						Sherepore - -	28,197	7	6	1,95,88,121	10	2
17,35,410	6	7	- - - -			- - - -	16,79,690	3	8			
2,57,730	-	7	- - - -			- - - -	4,13,733	11	10			
2,44,497	2	6	- - - -			- - - -	2,44,756	4	-			
- - - -			- - - -			- - - -	1,61,293	8	8			
10,77,395	15	11	- - - -			- - - -	12,74,081	15	2			
14,08,048	8	9	- - - -			- - - -	14,80,483	13	4			
12,65,345	14	10	- - - -			- - - -	15,60,563	-	5			
			59,88,428	1	2	Patna - - -	3,52,868	8	2	71,67,471	1	3
13,20,637	5	6	- - - -			- - - -	13,07,614	12	-			
2,81,070	15	7	- - - -			- - - -	3,04,904	9	8			
—			—			—	—					
			16,01,708	5	1					16,12,519	5	8
						Puttaspore - -	67,389	11	7			
						Cuttack - -	7,89,701	15	5			
						Balasore - -	2,91,619	3	11			
						Poorie - - -	4,29,510	4	5	15,78,221	3	4
- - - -			2,70,13,460	2	7	- - - -	- - - -			2,99,46,333	4	5
						Benares - -	16,96,899	10	3			
- - - -			36,00,315	2	3	Ghazeepore - -	13,23,449	14	4	41,02,741	4	8
						Juanpore - -	10,82,391	12	1			
- - - -			3,06,13,775	4	10	Total Jumma of Districts in the Lower Provinces - - - - -				3,40,49,074	9	1
						Deduct, Cuttack Districts not permanently settled - - -				15,78,221	-	-
										3,24,70,853	-	-
						Amount of Jumma in 1800-1, the first year of the permanent settlement -				3,06,13,775	-	-
						Increase, independently of the permanent settlement - - - - -				18,57,078	-	-

(signed) *T. L. Peacock,*
Senior Ass^t Exam^r.

Appx. No. 3.

Land Revenues of the Western Provinces and Cuttack.

Appendix, No. 3.

JUMMA of the LAND REVENUES of the WESTERN PROVINCES and the Province of *Benares, Ghazeepore* and *Juanpore*, and of such ACQUISITIONS

	1806-7.						1811-12.					
CEDED PROVINCES:	*Lucknow Rs.*	*a.*	*p.*	*S. Rs.*	*a.*	*p.*	*Lucknow Rs.*	*a.*	*p.*	*S. Rs.*	*a.*	*p.*
Allahabad	22,95,131	13	1	-	-	-	26,11,948	10	8	-	-	-
Bareilly	22,21,521	10	3	-	-	-	31,88,787	-	3	-	-	-
Cawnpore	26,42,958	13	2	-	-	-	27,28,265	7	4	-	-	-
Etawah	25,20,944	1	2	-	-	-	30,05,913	2	-	-	-	-
Furruckàbad	10,00,136	10	3	-	-	-	10,01,235	-	-	-	-	-
Goruckpore	16,11,433	2	6	-	-	-	21,99,906	5	3	-	-	-
Moradabad	23,16,461	5	7	-	-	-	25,38,407	8	3	-	-	-
Shajehanpore	-	-	-	-	-	-	-	-	-	-	-	-
	1,46,08,587	8	-	1,39,78,592	2	8	1,72,74,464	1	9	1,65,29,502	13	6
CONQUERED PROVINCES:												
Agra	9,59,904	7	4	-	-	-	13,71,193	4	[illegible]	-	-	-
Allighur	22,69,458	2	4	-	-	-	32,20,342	11	10	-	-	-
Bundelcund	23,72,525	12	9	-	-	-	28,66,277	10	5	-	-	-
Calpee	-	-	-	-	-	-	-	-	-	-	-	-
Seharunpore	15,65,659	8	3	-	-	-	21,36,830	-	-	-	-	-
Meerut	-	-	-	-	-	-	-	-	-	-	-	-
Delhi	2,05,949	12	-	-	-	-	9,87,030	11	6	-	-	-
	73,73,497	10	8	70,55,515	9	3	1,05,81,674	7	8	1,01,25,339	12	4
				2,10,34,107	11	11				2,66,54,842	9	10
	S. Rs.						*S. Rs.*					
Cuttack	12,26,704	2	-	-	-	-	14,48,003	10	8	-	-	-
Puttaspore	70,421	7	3	-	-	-	66,104	10	-	-	-	-
Kearchund	886	4	-	-	-	-	-	-	-	-	-	-
				12,98,011	13	3				15,14,108	4	8
TOTAL - - - *Sicca Rupees*				2,23,32,119	9	2	-	-	-	2,81,68,950	14	6

N. B.—The Estimated Gross Revenue of the Ceded Provinces, as given in Article I. of the Treaty of 1801, with the Nawaub Vizier, was Lucknow Rupees 1,35,23,474. 8. 3. There is no similar Statement of the Revenues of the Conquered Provinces before the period of our occupation.

The Ceded Provinces were obtained by Treaty from the Nawaub Vizier in 1801. The Conquered Provinces and the Province of Cuttack were acquired in 1803. The year 1806-7 (the first column in the Statement) is the first year in which the Jumma of the whole can be stated.

Appx. No. 3.

Jumma for 1806-7, 1811-12, 1819-20, and 1829-30.

- - - - - - - Appendix, No. 3.

Cuttack, for the Years 1806-7, 1811-12, 1819-20, and 1829-30; exclusive of as have been made since the first Year in the Statement.

1819-20.						——	1829-30.					
Lucknow Rs.	*a.*	*p.*	*S. Rs.*	*a.*	*p.*		*New Furrd Rs.*	*a.*	*p.*	*S. Rs.*	*a.*	*p.*
29,05,515	15	11	- - - -			Allahabad - -	18,70,843	-	3			
						Futtehpore - -	13,30,206	10	10			
24,23,073	10	-	- - - -			Bareilly - -	13,29,274	2	-			
						Pillibheet - -	4,96,587	7	3			
						Suheswan - -	9,23,703	11	6			
30,39,254	3	-	- - - -			Cawnpore - -	31,75,746	4	7			
25,70,505	12	-	- - - -			Etawah - -	18,25,284	1	11			
12,07,195	3	7	- - - -			Furruckabad -	17,36,854	2	8			
12,92,252	-	2	- - - -			Goruckpore - -	7,90,061	10	5			
27,77,912	11	6	- - - -			Moradabad - -	9,65,110	-	8			
						Nugeenah - -	14,94,218	4	10			
12,76,081	3	9	- - - -			Shajehanpore -	11,24,136	-	-			
1,74,91,790	11	11										
			1,67,37,457	4	3							
20,77,411	15	1	- - - -			Agra - - -	16,83,187	5	1			
30,82,995	1	10	- - - -			Allighur - -	14,79,336	5	-			
						Saidabad - -	15,57,114	9	-			
19,51,379	15	-	- - - -			Banda - - -	18,18,360	4	3			
17,87,759	3	9	- - - -			Calpee - -	17,00,804	13	9			
14,77,273	11	6	- - - -			Seharunpore -	11,58,051	-	5			
						Moozuffernugger -	6,85,421	3	-			
18,80,664	13	9	- - - -			Meerut - -	14,04,216	12	7			
						Boolundshahur -	8,39,313	11	-			
* 22,50,016	14	9	- - - -			Delhi - - -	29,67,947	8	10			
1,45,07,501	11	8					3,76,65,663	14	9			
			1,38,81,865	11	5							
S. Rs.			3,06,19,322	15	8		*S. Rs.*			3,60,41,332	2	7
14,35,668	11	4	- - - -			Cuttack - -	7,89,701	15	5			
66,316	1	4	- - - -			Balasore - -	2,91,619	3	11			
- - - -			- - - -			Puttaspore - -	67,389	11	7			
			15,01,984	12	8	Pooree - -	4,29,510	4	5			
										15,78,221	3	4
- - - -			3,21,21,307	12	4	- - - -	- - - -			3,76,19,553	5	11

East India House,
Examiner's-Office, Revenue Department,
18 April 1832.

(signed) *T. L. Peacock,*
Senior Assistant Examiner.

Appx. No. 4.

Land Revenues of Fort St. George.

Appendix, No. 4.

JUMMA of the LAND REVENUE of the Districts under the Presidency of the same can be done, for the

	1805-6.			
	Permanently Assessed.		Not permanently Assessed.	
	M. Rs.	a.	M. Rs.	a.
Madras - - -	28,262	8		
Chingleput - -	8,52,589	8		
Satwaidoo and Pulicat	56,367	8		
Masulipatam - -	9,63,834	–		
Rajahmundry - -	18,10,826	8		
Guntoor - - -	11,79,262	–		
Palnaud - - -	- -	-	1,23,347	–
Vizagapatam - -	11,55,595	8		
Ganjam - - -	8,40,339	8		
Barramahl - -	4,74,645	8		
Salem - - -	12,13,408	–		
Balaghaut & Vencatgherry - - -	1,87,372	8		
Dindigul - - -	- -	-	5,58,862	8
Madura - - -	- -	-	4,21,463	–
Ramnad - - -	9,38,353	8		
N. Division of Arcot -	3,65,738	8	8,82,403	–
Western assigned Peshcush - - -	- -	-	7,99,743	–
S. Division of Arcot -	- -	-	21,12,533	8
Cuddalore - -	- -	-	79,103	8
Canara - - -	- -	-	17,41,022	8
Coimbatore - -	- -	-	20,19,958	8
Tanjore - - -	- -	-	28,02,166	8
Nagore - - -	- -	-	1,79,718	–
Ceded by Nizam -	- -	-	58,03,325	8
Seringapatam - -	- -	-	7,878	8
Malabar - - -	- -	-	17,77,902	–
Nellore - - -	4,61,825	–	15,27,088	8
Trichinopoly - -	- -	-	17,68,497	8
Tinnevelly - -	3,44,288	–	12,22,049	–
TOTAL - -	1,08,72,708	–	2,38,27,063	–
Deducting Kurnool Peshcush - -	80,208	–	- -	-
	107,92,500	–		

	1814-15.			
	Permanently Settled.		Rented.	
	M. Rs.	a.	M. Rs.	a.
Madras - - -	- -	-	67,294	8
Chingleput - -	8,66,551	–	1,77,562	–
Masulipatam - -	9,55,115	–	5,008	8
Rajahmundry - -	19,03,041	–	- -	-
Guntoor - - -	12,25,458	8	1,07,345	–
Vizagapatam - -	11,72,262	–	- -	-
Ganjam - - -	6,24,130	8	140	–
Salem - - -	14,04,840	8	4,13,822	8
Madura - -	9,09,188	–	5,87,023	8
N. Division of Arcot	4,21,218	–	17,49,639	8
S. Division of Arcot -	36,501	8	16,94,150	8
Canara - - -	- -	-	16,24,542	8
Coimbatore - -	- -	-	18,64,390	8
Tanjore - - -	- -	-	35,14,983	8
Bellary - - -	- -		27,77,421	8
Ditto fixed Peshcush of the Nabob of Kurnool - -	- -	-	- -	-
Cuddapah - -	- -	-	23,89,796	8
Seringapatam - -	-	-	6,097	–
Malabar - - -	- -	-	- -	-
Nellore - - -	4,61,825	–	14,91,885	8
Trichinopoly - -	- -	-	16,47,579	8
Tinnevelly - -	- 3,44,288	–	13,77,148	8
Total, Jumma 1805-6 Rs. 3,46,99,770. 8.	1,03,24,419	–	2,14,95,831	–
- - - -	80,208	–	- -	-
	1,02,44,211	–		

The Statements received from Madras previously to 1814-15 do not distinguish the Revenue settled and unsettled lands in each district: the sums given in the columns for 1805-6 do not therefore exhibit the distinction with accuracy, though it is probable that the total amount under each head approximates to the truth. The decrease in the total Jumma of 1829-30 arises in part from the transfer to other heads of items formerly included in the Land Revenue, but principally from the great reduction made on the survey rates of Assessment since 1814-15.

Appx. No. 4.

Jumma for 1805-6, 1814-15, and 1829-30.

- - - - - - - Appendix, No. 4.

Fort St. George; distinguishing the Permanently Assessed Portions, as far as Years 1805-6, 1814-15, and 1829-30.

1814-15.				1829-30.											
Aumanie.		TOTAL.		Permanently Settted.			Rented.			Aumanie.			TOTAL.		
M. Rs.	*a.*	*M. Rs.*	*a.*	*M. Rs.*	*a.*	*p.*	*M. Rs.*	*a.*	*p.*	*M. Rs.*	*a.*	*p.*	*M. Rs.*	*a.*	*p.*
7,535	8	74,830	–	-	-	-	64,014	15	8	5,078	10	7	69,093	10	3
19,974	8	10,64,087	8	2,86,311	13	8	5,43,870	9	11	-	-	-	8,30,182	7	7
388	8	9,60,512	–	9,55,115	–	–	873	8	–	2,737	11	2	9,58,726	3	2
6,653	8	19,09,694	8	16,45,175	8	3	1,093	–	–	2,05,413	8	1	18,51,682	–	4
52,510	8	13,85,314	–	12,25,458	7	7	2,03,671	10	1	-	-	-	14,29,130	1	8
10,370	8	11,82,632	8	11,72,263	8	–	-	-	-	10,056	1	2	11,82,319	9	2
2,11,799	–	8,36,069	8	5,97,830	–	–	2,44,010	6	10	13,266	1	8	8,55,106	8	6
-	-	18,18,663	–	6,04,652	4	8	10,77,227	10	–	-	-	-	16,81,879	14	8
-	-	14,96,211	8	7,24,111	15	1	7,98,896	3	6	-	-	-	15,23,008	2	7
1,44,865	–	23,15,722	8	4,51,438	6	10	-	-	-	13,73,519	4	10	18,24,957	11	8
74,518	8	18,05,170	8	27,340	11	9	93,046	–	1	16,30,444	2	7	17,50,830	14	5
-	-	16,24,542	8	-	-	-	15,56,647	12	9	-	-	-	15,56,647	12	9
-	-	18,64,390	8	-	-	-	22,70,118	15	11	-	-	-	22,70,118	15	11
-	-	35,14,983	8	-	-	-	29,88,282	3	10	3,73,887	2	10	33,62,169	6	8
1,81,524	–	29,58,945	8	-	-	-	-	-	-	18,44,377	11	–	19,24,586	–	4
-	* -	-	-	80,208	5	4	-	-	-	-	-	-			
1,61,511	–	25,51,307	8	15,198	7	1	-	-	-	18,21,641	6	8	18,36,839	13	9
-	-	6,097	–	—			—			—			—		
16,97,962	–	16,97,962	–	-	-	-	-	-	-	16,02,566	11	11	16,02,566	11	11
2,068	8	19,55,779	–	4,61,824	14	11	-	-	-	13,21,541	12	11	17,83,366	11	10
-	-	16,47,579	8	-	-	-	13,92,021	9	8	-	-	-	13,92,021	9	8
-	-	17,21,436	8	3,44,288	–	–	-	-	-	12,08,492	2	1	15,52,780	2	1
25,71,681	–	3,43,91,931	–	85,91,217	7	2	1,12,33,774	10	3	1,14,13,022	7	6	3,12,38,014	8	11
-	-	-	-	80,208	–	–									
				85,11,009	7	2									

East India House,
Examiner's-Office, Revenue Department,
14 June 1832.

T. L. Peacock,
Senior Assistant Examiner.

Appendix, No. 5.

Jumma of Land Revenue of Bombay, 1808-9, 1817-18, 1822-23, and 1829-30.

Appendix, No. 5.

JUMMA of the LAND REVENUE of the Districts under the Presidency of *Bombay*, for the Years 1808-9, 1817-18, 1822-23, and 1829-30.

1808-9.				1817-18.				1822-23.				1829-30.		
	B. Rs.	*a.*	*p.*		*B. Rs.*	*a.*	*p.*		*B. Rs.*	*a.*	*p.*	*B. Rs.*	*a.*	*p.*
Bombay	58,465	–	3	Bombay	60,472	1	81	Bombay	60,350	3	6	59,293	3	3
Salsette	1,29,221	1	87	Salsette	1,36,265	3	57	Carnatic (Darwar)	20,79,777	–	82	19,81,519	2	67
Caranjah	30,357	–	16	Caranjah	32,675	2	58	Poona	9,45,728	1	36	* 4,54,208	2	44
Fort Victoria	11,403	1	65	Fort Victoria	38,134	1	94	Ahmednuggur	20,38,523	1	51	18,66,598	1	56
Surat	9,17,820	1	67	Surat	15,85,233	–	2	Surat	12,65,014	2	24	15,65,971	3	30
Broach	12,74,010	3	–	Broach	18,62,715	1	89	Broach	14,33,823	3	59	15,70,608	3	84
Kaira	12,27,789	3	33	Eastern Zillah, N. of Myhee	16,87,947	–	20	Eastern Zillah, N. of Myhee	19,83,433	–	2	21,11,811	2	98
Anjengo	1,635	–	–	Malwan	57,933	3	2	Southern Concan	10,56,593	–	15	10,55,451	3	48
				Northern Concan	11,64,271	3	73	Northern Concan	11,37,210	–	80	10,65,833	3	64
				Ahmedabad	9,28,849	1	35	Ahmedabad	11,21,926	3	64	10,22,619	1	55
				Anjar	43,681	2	94	Anjar	46,165	–	67	88,000	–	–
								Candeish	10,78,143	1	9	12,83,555	1	81
								Kattywar	6,93,814	2	–	6,93,814	2	–
TOTAL JUMMA - - *B. Rs.*	36,50,702	3	71	- - - - - - -	75,98,180	3	5	- - - - - - -	1,49,40,504	–	95	1,48,19,288	–	30

* In this year a number of Districts were transferred to the adjoining Collectorates of Ahmednuggur and Darwar.

The Land Revenues of Bombay are collected under temporary settlements, the system of permanent assessment never having been introduced into any of the Districts under that Presidency.

East India House,
Examiner's-Office, Revenue Department,
2 June 1832.

T. L Peacock,
Senior Assistant Examiner.

Appendix, No. 6.

A PAPER on the LAND REVENUE of *India*, prepared at the request of the Committee, by *A. D. Campbell*, Esq. of the Madras Civil Service.

Appendix, No. 6.

Mr. Campbell's Paper on the Land Revenue of India.

IN India the Land Revenue forms the principal income of the State. It is entitled to consideration no less on account of its financial importance, than of its influence over the rights and interests of the native inhabitants of the country, and over the general prosperity of our Eastern Empire.

The Select Committee of the House of Commons on the Affairs of the East India Company, in their fifth Report of 1812, have given a full view of the various systems pursued in India for the management of the Land Revenue, from the earliest period of the acquisition of any part of our territory there, until the introduction, by Marquis Cornwallis, of the permanent settlement on the zemindary system. In 1793, the periodical settlement of the Lower Provinces under the Bengal Presidency, which had been originally formed in 1789 and 1790, was declared to be permanently established, from the expiration of the leases in 1799 and 1800. The observations of the Committee are more full and satisfactory with respect to the effects of that arrangement under the Bengal Presidency, than in the Madras territory, where it was not introduced until 1802 to 1805 (p. 163 to 164). A detail of its practical effects, for several years subsequent to its introduction into Bengal, is given at considerable length in their Report (page 54 to 62).

During the twenty years which have elapsed since that Report was submitted to the House of Commons, a vast mass of information on all subjects connected with India has been obtained, not only from the evidence taken by the Committees of the Houses of Lords and Commons, but from many valuable documents on India, printed from the records of the East India Company.

Taking up the history of the Land Revenue of India from the period of the permanent zemindary settlement, to which it was brought by the Committee of the House of Commons in 1812, I shall endeavour, from these sources, first, to trace the effects of that settlement in the districts in which it has been established, as they have been further developed during the last twenty years; and shall then proceed to the consideration of the periodical settlements subsequently introduced into the other parts of India.

PERMANENT ZEMINDARY SETTLEMENT UNDER THE BENGAL AND MADRAS PRESIDENCIES.

In the British territorial possessions on the continent of India, including an extent of 512,873 square miles, the permanent zemindary settlement has never extended to any portion of the provinces under the Bombay Presidency, which contain 59,438 square miles, with an estimated population of 6,251,546, and 5,500 square miles in the Northern Concan, the population of which is unknown. By far the greater part of the Madras territory, to the extent of 92,316 square miles, with a population of 9,567,514, has also been exempted from it; and, in the territories under the Supreme Government, periodical settlements continue to prevail in the province of Cuttack, containing 9,040 square miles, with a population of 1,984,620; in the Upper or Western Provinces, including 66,510 square miles, with a population of 32,206,806; and in the districts ceded on the Nerbudda, and by the rajah of Berar in 1826, containing 85,700 square miles, the population of which is unknown. Reserving the management of these countries for subsequent consideration, I confine my present observations to the lands of which the revenue has been settled in perpetuity on the zemindary system.

Appendix of 1831, p. 767, Islands excluded.

p. 764, 765.

	Sq. Miles.	Population.
Total - - - - -	141,923½	13,508,535
Deduct, Settled permanently	49,607	- 3,941,021
	92,316½	9,567,514

p. 762, 763.

REVENUE.

Appendix, No. 6.

These now consist of the following districts, under the two Presidencies of Bengal and Madras respectively:

DISTRICTS.	JUMMA, 1829-30.			SQUARE MILES, per pages 762, 763, and 764.	POPULATION, Appendix of 1831.	
BENGAL PRESIDENCY:						
BENGAL:	S. Rs.	a.	p.			
1. Beerbhoom and Pachete	6,91,876	12	4			
2. Burdwan	28,47,468	15	8			
3. Calcutta	65,569	10	–			
4. Chittagong	5,33,797	14	3			
5. Cooch Behar	62,722	14	7			
6. Dacca	4,08,362	8	–			
7. Dinagepore	17,56,538	4	6			
8. Jessore	12,09,355	15	6			
9. Moorshedabad	11,95,562	15	9			
10. Mymunsing	7,28,615	9	4			
11. Nuddea	11,66,951	–	2			
12. Purnea	10,35,411	12	6			
13. Rajeshahye	14,64,299	11	7			
14. Rajemehal	43,815	1	11			
15. Rungpore and part of Cooch Bahar	10,63,178	14	2			
16. Sylhet	3,03,516	7	8			
17. Tipperah	8,10,417	3	11			
18. Twenty-four Pergunnahs	11,39,888	14	–			
19. Bakergunge	7,81,809	7	–			
20. Bhulwa	5,00,467	14	11			
21. Boggree	1,97,999	9	6			
22. Hoogly	11,02,874	8	7			
23. Jungle Mehals	4,49,422	–	10			
24. Sherepore	28,197	7	6			
BEHAR:						
25. Behar and Ramgur	16,79,690	3	8			
26. Boglepore	4,13,733	11	10			
27. Dhurrumpore	2,44,756	4	–			
28. Ramgur	1,61,293	8	8			
29. Shahabad	12,74,081	15	2			
30. Sircar Saurum	14,80,483	13	4			
31. — Tirhoot	15,60,563	–	5			
32. Patna	3,52,868	8	2			
ORISSA:						
33. Midnapore and Tumlook	13,07,614	12	–			
34. Hidgellie	3,04,904	9	8	153,802 9,040	37,503,265 1,984,620	Deduct Cuttack.
BENARES:				144,762	35,518,645	
35. Benares	16,96,899	10	3	350	Not separately stated.	
36. Ghazeepore	13,23,449	14	4	2,850		
37. Juanpore	10,82,391	12	1	1,820		
Sicca Rupees	3,24,70,853	5	9	149,782		
MADRAS PRESIDENCY:	*M. Rs.*	*a.*	*p.*			
1. Masulipatam	9,55,115	–	–	5,000	529,849	
2. Rajahmundry	16,45,175	8	3	6,050	738,308	
3. Guntoor	12,25,458	7	7	4,960	454,754	
4. Vizagapatam	11,72,263	8	–	15,300	772,570	
5. Ganjam	5,97,830	–	–	6,400	332,015	
Part of Salem	6,04,652	–	–	2,733	358,660	Taken at one-third.
— Chingleput	2,86,311	13	8	1,006	121,043	
— Madura, the Pollams	7,24,111	15	1	3,566	186,903	
— Northern Division of Arcot	4,51,438	6	10	1,452	224,074	One-fourth.
— Southern Division of Arcot, Cuddalore, &c.	27,340	11	9	Cannot be estimated correctly.		
— Cuddapah, Pollams	15,198	7	1			
— Nellore, Pollams	4,61,824	14	11	1,980	109,854	Ditto.
— Tinnevelly, Pollams	3,44,288	–	–	1,160	112,991	One-fifth.
Madras Rupees	85,11,009	1	10	49,607	3,941,021	

Appendix, No. 6.

Mr. Campbell's Paper on the Land Revenue of India.

It appears, by the above Statement, that the countries of which the Land Revenue has been settled on the permanent zemindary tenure include, under the Bengal Presidency, an extent of 149,782 square miles, embracing the whole of the lower provinces of Bengal, Behar, Orissa, and Benares, (Cuttack alone excepted), with a population, exclusive of the Benares provinces, of 35,518,645, assessed in 1829-30 at a permanent jumma of sicca rupees 3,24,70,853. Under the Madras Presidency, the zemindary settlement includes nearly the whole of the five Northern Circars, lying immediately adjacent to the Bengal frontier; rather more than one third of the Salem, and about one third of the Chingleput district; the Pollams, scattered through several provinces to the northward, westward and southward of Madras; a few insulated portions of the Dindigul district, included under the head of Madura; and a small part of the southern division of Arcot, consisting of some of the Company's ancient lands near Cuddalore. The fixed tribute receivable from the Nabob of Kurnool, a petty prince, possessing power of life and death in his own country, under the Bellari collectorate, is not settled on the zemindary tenure; and the whole of the countries belonging to the Madras Presidency still under this system, may therefore be considered as including 49,607 square miles, with a population of 3,941,021, assessed in 1829-30 at Madras rupees 85,11,009.

Of nearly forty millions of persons inhabiting the extensive dominions of which the Land Revenue has been thus settled in perpetuity on the zemindary system, the ryots or cultivators, with their families, constitute a great, if not the greater proportion. It is important, therefore, to examine how far that system has affected their rights, as well as to ascertain its effects on the interests of the zemindars themselves, and of the Government. With this view it is necessary briefly to advert to the tenures of land in India.

p. 16.

Preamble to Regulations 19 & 44, A.D. 1793; Revenue Letter to Bengal, 15 January 1819, para. 28.

Lord Moira's Minute, 21 Sept. 1815, para. 142; 2575 of 1832.

It has already been explained by the Committee of the House of Commons in 1812, that long anterior to the Mahomedan conquest, " through every part of the empire which has " come under the British dominion, the produce of the land, whether taken in money or " kind, was understood to be shared, in *distinct proportions*, between the cultivator and the " government." This principle is clearly recognized in some of the first enactments of the Bengal government, confirmed by more recent discussions at that Presidency, and there may thus be distinctly traced only two parties originally connected with the land in India—the cultivators who paid, and the Government, or its representatives, who received, the public dues. These were universally limited by immemorial local usage, but, from the want of correct records of the established rates payable by the cultivators, such usage formed too often an ill-defined, though always an acknowledged standard.

In a country like India, composed of various kingdoms, inhabited by nations speaking different languages, each distinguished by customs peculiar to itself, minor diversities are found to exist in the tenure of land, which cannot be included in a general description of the whole. But, subject to such local exceptions*, the cultivators of India, in general, may be considered as divided into two great classes, viz. those who are vested with hereditary rights of occupancy, and those who are not.

1744 and 2569 of 1832, Minute of the Board of Revenue at Madras, 5 Jan. 1818.

Report to Sir T. Munro, 6 Nov. 1826, para. 40.

para. 144.

The last-mentioned or lowest class consists of what, in Bengal, are termed the *Paee Khasht*, and at Madras, the *Paracoody Pyacarry*, or stranger cultivators. These persons have their original domicile in some village at a distance from that in which they cultivate or temporarily dwell, and thence are occasionally called *migratory* ryots. Their right is never hereditary, nor transferable by sale or otherwise; and unless special agreements are entered into, it expires with the cultivation of each year. But, unless otherwise expressly stipulated, the annual revenue demand, even upon them, is limited by local usage. When employed by the higher classes of hereditary cultivators upon the fields which those higher classes occupy, they are to be viewed either as annual tenants or as holding under special agreements. But as the public revenue is never due, unless the land is occupied†, it has been usual for the Government, or its representative, to call in the aid of this lower class of people to occupy the inferior fields, which the hereditary classes, subsequently described, have left unoccupied. In this case, they stand in direct relation to the Government, or its representative, as the temporary substitutes for the higher classes of hereditary cultivators; and the rates leviable from them, by the Government, are occasionally lower than those leviable from the higher classes, on account, evidently, of the inferiority of the fields occupied by this lower class. It will be obvious, however, from the description here given, that the occupation of a field, by any of the higher hereditary classes, totally excludes its occupation by this class, except as the tenants of the superior occupant. But as this class of people usually obtain a bare subsistence from the land, they find it preferable to relinquish the inferior fields they hold directly from Government, even at rates unusually low, for those of a superior and more fertile nature cultivated by the higher classes, or by themselves as the tenants of these higher classes; and whenever such become vacant, they will gladly offer to hold them directly from Government, or its representative, at rates much higher than they pay for their own inferior fields, or than can be paid, for even the finer soils, by the hereditary cultivators, entitled by their tenure to derive more than a bare subsistence from the land. This body are therefore ever on the watch, by the offer of higher terms, to tempt the Government, or its representative, to oust the hereditary cultivator from his fields; but so long as the latter is willing to pay his established rates, this is universally considered an act of the greatest injustice.

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* The exceptions in question refer chiefly to the western coasts of the Peninsula of India, Canara and Malabar, where the non-existence of village communities and other peculiarities distinguish the people entirely from all other Hindoos.

† It may be occupied, even when kept waste.

There exists, under the Madras Presidency *, and perhaps elsewhere, a peculiar class of cultivators termed *Oolcoody Pyacarry*, holding an intermediate place between the foregoing and those who are subsequently described. Their tenure, originally, was precisely of the temporary kind above mentioned, and they continue frequently to hold of the higher class of cultivators; but, in general, they hold directly from Government. Having been allowed to occupy, from father to son, for several generations, chiefly the unirrigated fields in the Southern Peninsula neglected by the highest class, whose stock is concentrated on the more fertile artificially irrigated lands, they have gradually, but successfully, converted this temporary, into an hereditary tenure; and ceasing to hold annually, or by special contract, their occupation of particular fields now excludes both their brethren possessing that more temporary right, and their superiors, holding one which, like their own, is based in prescription. Their right, however, continues untransferable by sale or otherwise, and in other respects corresponds with that before described, liable only to the payment of the public dues, as limited by local usage.

* Minute of the Board of Revenue at Madras, 5 Jan. 1818, and Report to Sir T. Munro, 6 Nov. 1826, para. 40 & 126.

2575, of 1832, Minute as above.

3513, of 1831.

The third, most numerous, and most important class of all, termed under the supreme government, the *Khood Khasht* ryots (cultivating their own), to the northward of Madras, as well as in some of the western provinces of Bengal denominated *Kudeems* (or ancients), and to the southward of the Madras Presidency, as well as in the Deccan, and in some parts of Bengal, called holders of *Meerassy*, are distinguished from both the foregoing, by being universally considered the descendants of the aboriginal settlers of the village, or of those who restored it, if it ever fell into decay. They, therefore, invariably hold directly either of the Government or of its representative, never, like those above described, of any other individual; and their tenure, being quite independent of any contract whatever, originates in the mere act of settlement, confirmed by hereditary succession. On condition of paying the public revenue defined by local usage, the holders by this tenure are vested with a perpetual hereditary right to the fields occupied by them, or at their risk and charge; and, so long as that is paid, neither they, nor their descendants can be justly ousted from their lands. It appears that the present village zemindars of Behar and Benares originally belonged to this important class of cultivators. In some villages, the whole of this tenure centres in a single individual, but in general it is vested in many. It is then held in one of two modes, either on what is called the "joint or common tenure," or on what has obtained the name of "tenure in severalty." Under the former, the village is divided into a certain number of fixed shares, supposed to have been determined when it was originally settled; and every holder possesses one or more of these shares, or fractional parts of a share, casting lots periodically for the actual occupation of fields, in proportion to the share held by each; in this case no particular field belongs to any individual, but a certain share only in the whole village, which is itself kept entire. Under the latter system, on the other hand, each holder has fixed possession of his own particular fields, which descend to his heirs.

2636, α. 1832.

Minute of the Madras Board of Revenue, 5 Jan. 1818; Report to Sir T. Munro, 6 Nov. 1826, para. 40 & 126.

This hereditary tenure is distinguished, in the provinces to the southward of the Madras Presidency, by a remarkable peculiarity, connected, however, rather with its value than with its intrinsic quality or character. In the provinces under the Bengal or Bombay Government, it appears not to have been generally saleable, though the Regulations of the former Presidency occasionally allude to it as transferable. In the northern provinces under the Madras Government the sale or transfer of land held on this tenure appears to be quite unknown; but, in the districts to the southward of that Presidency, the tenure to which the Mahomedans give the name of *meerassy* (an Arabic derivative denoting landed property in general, better known to its usual holders, the Hindoo Soodras, as *cauniatchi, dominium ex jure hereditatis*, and to the Bramins, as *swastium*, one's own) has, from time immemorial, been transferable by sale, gift or otherwise. Many pious Hindoos have transferred this valuable landed property to the Hindoo temples, which, in the south of India, are richly endowed with lands held by this tenure. Indeed such property continues to be saleable very generally over the southern peninsula, where it is held by a very numerous class of possessors, and universally in Tanjore, being there saleable at many years' purchase of the holder's surplus receipts. In 1799, the Meerassy, in Chingleput, consisted of 17,821 shares, of which 15,994 were held by 8,387 meerassidars; and the remaining 1,827 by those described in the second or intermediate tenure. In Tanjore, the holders of meerassy have been estimated at 60,000, and their surplus receipts at one fourth, and in Tinnevelly, at 13 ½ per cent. of the gross produce. Of 1,100 villages in Tinnevelly paying revenue to Government during the year 1826, in 284 that right was vested in a single individual of each village; in 348 in the village communities in common, and in 468 in the members of these communities individually.

5th Report.

Report to Sir T. Munro, 6 Nov. 1826, para. 124.

In addition to the rights above described, the Native Governments granted to the holders of meerassy, in the provinces of Arcot and Chingleput, and indeed very generally, throughout India, to the principal or leading men, amongst this important class of hereditary cultivators, a remission of the public revenue on certain of their own, or other, lands in the village. But this was, in lieu of a money payment, for services to be performed by them, as village collectors, and as officers of police, and has no connection, though it has occasionally been confounded, with their tenure as cultivators.

2575, of 1832, para. 18, Madras Revenue Board's Minute, 5 Jan. 1818.

The limited payments to the State, made by the several classes of cultivators above described, are "in all cases distinctly regarded as the Government revenue (or rent), whether "assigned to an individual, or not. In none depending on the mere will and pleasure of "another." But on our acquisition of the territory, the land revenue of which has been now settled in perpetuity on the zemindary tenure, the cultivators, there, rarely made these

payments directly into the public treasury. Instances no doubt did there occur, where, as
in the territory now settled periodically, they were made directly to the servants or renters
authorized by Government to receive them: but, in general, when those countries fell under
British dominion, the power to collect the land-revenue, which the Native Governments had
deputed to the heads of villages, the superintendents of districts, the rulers of provinces,
and other great officers of State, or occasionally to the nobles possessing strong holds, or to
the petty sovereigns whom they had only nominally subdued, had, from the tendency of all 3282, of 1831.
Indian institutions to become hereditary, gradually become vested, for many generations, in the
heads of particular families, with whom the State entered into periodical contracts, compounding
for its dues. To this class, including persons of every gradation in rank, from the
petty sovereign of the hills, or powerful rajah of the plain, to the chief cultivator of some
obscure village, was given the indiscriminative appellation of Zemindar, a term which, in the 2284 & 2579, of
native language, means a *landman* or *landholder*, one connected with the land, but which 1832.
was at first understood to be equivalent to the English term *landlord*.

The zemindar, as such, was originally the mere steward, representative or officer of the 2285, of 1832.
Government, or rather the contractor for their land revenue, often hereditarily; and the
difference between the Land Revenue of the State which he received from the cultivators,
and the lower jumma or contract price, compounding for it, which he paid, in lieu of it, into
the government treasury, constituted, after deducting his own actual charges in its collection, 3120, of 1831.
the value of his zemindary contract, or tenure; generally estimated by Government at 4092, of 1831.
from ten to fifteen per cent. above his jumma payable to them, and called *malikana*, or the
peculiar property of which alone he is the owner (*malik*). Accordingly, when the Government
occasionally discontinued his contract, and temporarily collected their full land revenue 1832, of 1832.
directly from the cultivators, this *malikana* alone was paid by the Government itself to the
hereditary contractor, or zemindar, who, in such a case, was ousted from all concern whatever
either with the land or its cultivators[*]. He therefore possessed a valuable and often
hereditary contract interest in the *Land Revenue* of the State, the collection of which alone
was thus transferred to him; but, as zemindar, he possessed no right whatever in *the soil* 2315 & 2316, of
itself, which, subject to the payment of that revenue, was held in fields exclusively by the 1832.
cultivators, on the various tenures described above.

This view of the subject is by no means opposed by the fact, that nearly all the zemindars, 2286, of 1832.
from the highest to the lowest, were also themselves cultivators to a greater or less extent.
The petty head of the village, besides being zemindar, was also perhaps the greatest cultivator
in his own neighbourhood; and each of the higher grades of zemindars, even to the
tributary sovereign of the hills, had his private lands (*neez, kummattum*), whence he drew 1821, of 1832.
grain and other supplies for the domestic purposes of his, perhaps, numerous household.
But unless the public revenue on these lands had been remitted to him by Government, as
nankar (food, subsistence), and thus constituted an addition to the *malikana*, granted by the
State on account of his hereditary contract duties, he would have been required to account
for the Land Revenue of his own fields, in common with that which he collected from those
occupied by other cultivators, and his *malikana*, in that case, would have been confined, to
the mere established deduction from their joint aggregate. The fields which he held in
his distinct capacity, as a cultivator, were never, in the slightest degree, confounded by the
Native Governments with his official contract, or zemindary tenure.

This distinction, between the right of the cultivator to the soil itself, subject to the payment of the public revenue, immemorially limited by local, though ill-defined, usage; and the right of the zemindar to the receipt of that Land Revenue from the cultivator, subject to his own payment to Government of a separate lower or reduced composition in lieu of it, called *jumma*, periodically adjusted between the zemindar and the State, which was never subjected to limitation by those who preceded us in the sovereignty of India, is of the greatest importance. For, simple as this distinction now appears to be, to all who have waded through the vast mass of information now procurable, it is the want of a clear perception of these two very distinct rights, which has given rise to the chief errors, committed at the period of the permanent zemindary settlement.

At that period this distinction was unknown. In the discussions preceding the per- 5th Report in 1812,
manent zemindary settlement, however, it had been fully admitted that the cultivator p. 19 & 20. *See*
possessed a right to the soil, so long as he paid the public revenue demandable on his also 2d Report of
fields, which was held to have been limited by an act of the sovereign power, beyond the 1812, Appx. p. 169.
arbitrary determination of the zemindar. Indeed this cannot be more broadly stated, nor
in more forcible language. It was also maintained that the zemindar had no claim to an
absolute property in the land itself; neither was there any proof "of the existence of such
"right discernible in his relative situation under the Mogul government, in its best form."
Yet the zemindar's undeniable, and often hereditary, property in the *Land Revenue* of his
entire zemindary was confounded with the separate property in the *land itself*, which, as
a cultivator, he possessed in some of its *fields* alone; and, as he in general happened to
occupy, in the ranks of society in India, the place held by the gentry or aristocracy in
Europe, this fortuitous circumstance tended to confirm the error, and seems to have rendered
it

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[*] In provinces not permanently settled, it is not unusual for the zemindars, in order to procure an abatement of their jumma, to cause a portion of the lands included in their zemindaries to be thrown out of occupation by the ryots, before the termination of the existing settlement. Should the Government in such a case give the revenue contract to a stranger, the *malikana* to the excluded zemindar would be regulated by the amount he had himself offered for the renewal of his contract—not by the increased amount obtained from the stranger.

it a matter even of policy to acknowledge him in the new light of the landed proprietor not only of his own few fields, but of every field, even belonging to other cultivators, situated within his entire zemindary or hereditary revenue jurisdiction*. Accordingly, the very first enactment issued by the Bengal Government, then newly vested by Parliament with the power of legislation, after declaring "the decennial settlement of the public revenues of "Bengal, Behar and Orissa concluded with the zemindars, independent talookdars, and "other actual proprietors of land," to be fixed for ever, was couched in the following terms: "It is well known to the zemindars, independent talookdars, and other actual proprietors "of land, as well as to the inhabitants of Bengal, Behar and Orissa in general, that, from "the earliest times until the present period, the public assessment upon the lands has never "been fixed; but that according to established usage and custom, the rulers of these provinces have, from time to time, demanded an increase of assessment from the proprietors "of land; and that, for the purpose of obtaining this increase, not only frequent investigations have been made to ascertain the actual produce of their estates, but that it has "been the practice to deprive them of the management of their lands, and either to let "them in farm, or to appoint officers on the part of government to collect the assessment "immediately from the ryots. The Honourable Court of Directors, considering these usages "and measures to be detrimental to the prosperity of the country, have, with a view to "promote the future ease and happiness of the people, authorized the foregoing declarations; "and the zemindars, independent talookdars, and other actual proprietors of land, with, "or on behalf of whom a settlement has been, or may be, concluded, are to consider these "orders fixing the amount of the assessment as irrevocable."

* Regulation 1, 1793,

Section 7.

This, the first enactment of the Bengal Government, establishing the permanent zemindary system, exhibits a remarkable contrast with the statements contained in the discussions which preceded it. It fails in particular to notice that the Land Revenue payable by the cultivators to the zemindar had invariably been limited, and records only the ignorance of Government as to its real amount, and the fact of their having occasionally ousted the zemindar from his hereditary management of it, in order that they might rent it out to temporary farmers, or realize it from the cultivators themselves, with the view to determine, with reference to it, the just amount of the previously uncertain and fluctuating jumma, which these hereditary contractors should pay, in lieu of it, into the public treasury. The enactment then proceeds to commute this last-mentioned contract-price or jumma, which alone had been variable, into one thenceforward irrevocably limited. But, confounding the Land Revenue with the land itself, it newly gives to the hereditary contract for the Land Revenue the name of an "estate;" consequently terms inquiry as to its just amount an investigation into the "actual produce" of this "estate;" and, by this strange *verbiage*, transforms the hereditary holder of that revenue contract, into the "actual proprietor of" all the "land," throughout the limits of his zemindary. In thus formally, by law, ascribing to the hereditary contractor for the Land Revenue the right of property in each field which the *payer* of it alone possessed, the Supreme Government itself, at the very outset of its legislative career, laid the foundation of the lamentable error which pervades the revenue codes of the Bengal and Madras Presidencies, in this respect.

Sect. 8, Reg. 1, 1793.

It was at the same time declared, that "it being the duty of the ruling power to protect "all classes of people, and more particularly those who, from their situation, are most "helpless, the Governor-general in Council will, whenever he may deem it proper, enact "such Regulations as he may think necessary for the protection and welfare of the dependent "talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled, on this account, to make any "objection to the discharge of the fixed assessment which they have respectively agreed "to pay."

4208, of 1831.

Vide Appendix, 2d Report of 1812, p. 159.

p. 173.

p. 174.

p. 103.

5th Report, p. 28.

This pledge, indeed, still stands forth on the front of the Bengal Regulations; but the Government, having once shut themselves out from all direct communication with the village landholders, by permanently interposing the zemindars between themselves and the cultivators, have hitherto entirely neglected to redeem it. In 1786, the Court of Directors of the East India Company observed, "In ordering the settlement (or revenue "contract) to be made in every practicable instance with the zemindar, we conceive that "we adopt the true spirit of the 30th section of the Act of the 24th of Geo. 3d." In 1792 they proceed to state, that "in order to simplify and regulate the demands of the "zemindars upon the cultivators, the first step is to fix the demand of the Government "itself" upon the zemindar; and, justly treating this as the mere preliminary to a far more important ultimate end, they add, "we are led to believe that the situation of the ryot "varies in different districts, according to local manners, customs or particular agreements, "and it appears as if, in some instances, the rights of ryots of different descriptions, though "in the same district, are considered more or less permanent and secure. The application "therefore of any general principles must be guided by minute local investigation, and we "shall expect particular Regulations, adapted to all the different circumstances, to be prepared and finally submitted to our consideration." In 1793, Lord Cornwallis, in reply, without allusion to any such particular rules, merely refers to his general enactment quoted above, as reserving to Government the power of hereafter framing such Regulations as they may occasionally think proper, "for the protection of the ryots and inferior landholders, or "other orders of people, concerned in the cultivation of the lands." It is true that the Committee of the House of Commons, in 1812, reported, that "with respect to the cultivators, "or ryots, their rights and customs varied so much in different parts of the country, and "appeared to the Government to involve so much intricacy, that the Regulation (VIII. of "1793), only provides generally for engagements being entered into, and puttahs or leases

" being granted, by the zemindar; leaving the terms to be such as shall appear to have " been customary, or as shall be particularly adjusted between the parties; and in this it " is probable that the expectations of the Government have been fulfilled, as no new Regu- " lation yet appears, altering or rescinding the one alluded to." But the very reverse has been the actual result.

This appears to have arisen from a defect in the system itself; for the permanent zemindary settlement, whilst it shut the public treasury against any increased receipt from the land, by commuting the zemindar's variable payment, as the hereditary contractor for the Land Revenue, into a fixed jumma determined irrevocably, entirely neglected to define or limit the demand of the State upon the soil itself, or to fix the amount payable by the cultivator to this hereditary contractor. Local usage, indeed, had immemorially limited the cultivator's payment, or, in other words, the zemindar's receipt, but it was an usage ill defined; and, as before explained, far the greater portion of the cultivators held the right to such limited payment, independently of any contract, by virtue of their hereditary tenure. Accordingly, in merely prescribing the interchange of written engagements between the zemindars and the cultivators, the Government required the whole body of the latter to enter into engagements, previously confined only to the lowest class amongst them, or to such as possessed no hereditary right of occupancy in the soil; and great repugnance to this arrangement has naturally been evinced by the hereditary or great mass of the cultivators, under both the Presidencies. But when such engagements were required to be exchanged in Bengal, according to local rates and usages, which have been left undefined, without any measures being taken by Government for ascertaining or recording them, for the mutual guidance of both the hereditary payers, and hereditary receivers, of the Land Revenue, the enactment became a mere nullity.

3209, of 1831; 2304, of 1832.

In a few rare instances, such as the Salem District under Madras, and the 24 Purgunnahs, an extent of about 6,000 square miles round Calcutta, previously to the introduction of the permanent zemindary settlement, a detailed measurement of the district was made, and a record prepared specifying the rates, to which the public revenue demand on the cultivators was limited, " the settlement being in part ryotwar," and the zemindars having "only the right of collecting what was so settled;" and in such instances, the tenure of the ryots has, in many cases, become a property of considerable value. It might have been expected that the beneficial result on the interests of the great body of the cultivators, produced by this arrangement, where it had been actually carried into effect, would have led to its general adoption. This indeed was contemplated in Bengal, and unwillingly abandoned, apparently on account of the supposed difficulty attending the perfect execution of details of this description. But the Supreme Government in Bengal, at the very period when the former Committee of the House of Commons submitted their Report of 1812, were engaged in promulgating Regulations V. and XVIII. 1812, which effectually modified even the defective provisions contained in Regulation VIII. 1793, alluded to by that Committee as still in force.

2355, of 1832; Sir T. Munro's Minute, 31 Dec. 1824, para. 17. 2576, of 1832.

Revenue Letter to Bengal, 15 Jan. 1819.

5th Report, p. 28.

Despairing of any attempt, at that distance of time, to procure sufficient evidence of the local or purgunnah limited rates, for the guidance of those who had to decide questions arising between the cultivators and the zemindars, the object of this enactment, as described by Mr. Colebrooke, then a Member of the Government, at whose suggestion it was adopted, was " to abrogate most of the laws in favour of the ryot, and to leave him for a certain " period, to be specified, under no other protection, for his tenure, than the specific terms " of the lease which he may then hold." This it was thought would be better, than to uphold the illusory expectations of protection from an ineffectual law, and it was hoped would compel the parties to come to an understanding, whereby the oppression, fraud, and endless litigation, produced by the previous uncertainty, would be avoided.

Revenue Letter to Bengal, 15 Jan. 1819.

Under the rules of 1793, the form of engagements between the cultivator and the zemindar was subjected to the collector's approbation. This was now declared unnecessary, and the parties were left to enter into contracts according to such form as may be " most convenient and most conducive to their respective interests." Purchasers at public auction, or government officers alone during attachment, were declared limited, pending the current year, to the purgunnah rates *where known*, otherwise to the rates on similar adjacent land, or at all events to the highest rate of the last previous three years. But the original law of 1793 had likewise prohibited the zemindar from fixing the Land Revenue payable by the cultivator for any period exceeding ten years. This restriction was also abolished, and the zemindars were rendered competent to fix it " for any period which they may deem most " convenient for themselves and tenants (cultivators), and most conducive to the improve- " ment of their estates." Doubts, however, having arisen as to the construction of this enactment, Regulation V. was subsequently followed by Regulation XVIII. 1812, explaining that the intent of the last-mentioned provision was " to declare proprietors of land" (for so the zemindars still continue to be called) " competent to grant leases for any period, " even to perpetuity." But the new enactment in question contained this singular and most important addition, " *and at any rent* (revenue) *which they may deem conducive to their* " *interests.*"

Bengal Regulations 5, 1812.

Regulation 44.

Regulation 5, 1812.

The Marquis of Hastings, in 1815, was the first to remark that the rights of the former cultivating proprietors had been suffered by the Regulations to pass away " *sub silentio*;" alluding apparently to the silence of the code of 1793, respecting the particular Regulations, in defence of the ryots' rights, which the Court of Directors, in 1792, directed to be prepared. But defective, in this respect, as the enactments of 1793 no doubt were, it was justly pointed out by the Home Government, that the above express enactment in the Bengal code fully authorized the zemindar to " oust even the hereditary ryots from the possession of their

3141, of 1831; Lord Moira's Minute, 21 Sep. 1815, para. 146; and Revenue Letter to Bengal, 15 Jan. 1819, para. 53.

" lands, when the latter refused to accede to any terms of rent (revenue) which may be " demanded of them, however exorbitant;" and they entirely concurred with Lord Hastings, in the fallacy of expecting that the reciprocal wants of the zemindars and the cultivators would (under the enactment contained in Regulation V. 1812,) ever constrain them to amicable engagements. This reciprocity, observed Lord Hastings, is not so clear. The zemindar certainly cannot do without cultivators, " but he wants them on his own terms, " and he knows that if he can get rid of the hereditary proprietors, who claim a right to " terms independent of what he may vouchsafe to give, he will obtain the means of substituting men of his own; and such is the redundancy of the cultivating class, that there " never will be a difficulty of procuring ryots ready to engage, on terms only just sufficient " to secure bare maintenance to the engager."

The power of purchasers of the zemindary tenure, by public auction, in Bengal, has been placed under certain restrictions by a subsequent enactment, contained in Regulation XI. 1822, hereafter noticed; but, as regards zemindaries not thus sold, the Regulations of 1812 appear to remain in force; and it is perhaps matter of surprise, that an enactment, which interfered so materially with the rights of the great mass of the people, as Regulation XVIII. of 1812 undoubtedly did, should remain yet unrepealed*, more especially after its injurious tendency has been so clearly noticed by the Home Government. It may indeed be considered the climax of the provisions in the Bengal code, which, commencing by ascribing to the zemindar the property in all land, have terminated in investing him with powers more extensive than those enjoyed even by the European landlord, to the extinction of the rights of the proprietary cultivators throughout the Lower Provinces under the Bengal Presidency.

221 & 2618, of 1832.

As further deeply affecting the rights of the cultivators in Bengal, I would here notice another arrangement, connected with the permanent zemindary settlement, peculiar to that part of India, as described in Regulation VIII. 1819, of the code at that Presidency. Regulation XLIV. of 1793 had, as above observed, injudiciously prohibited the zemindars from fixing the Land Revenue payable to them by the ryots for any period exceeding ten years. The sole object of this restriction, as explained in the preamble to that law, was to guard against any unfair permanent diminution of the public revenue, payable by the cultivator, such as ultimately might render insecure the fixed jumma, which the zemindar himself had agreed to pay to the Government; and the removal of this restriction, *so far as the cultivator himself is concerned*, by Regulation V. 1812, is not only in itself unobjectionable, but highly desirable, as tending to promote the great object of fixing the public revenue payable by the cultivator, if not ultimately on each field he occupies. But, whilst the restriction in question existed by law, a new system for the management of the Land Revenue directly in contravention of it, and apparently at variance with the first principles of the permanent zemindary settlement, was introduced into the country of the Rajah of Burdwan, the greatest zemindar under the Bengal government, whose annual jumma exceeds several hundred thousand pounds sterling, and whose zemindary is therefore proportionably extensive.

The rajah divided nearly the whole of his numerous zemindaries into many divisions, which he termed *putnee* or primary; and, assessing each with a fixed sum in perpetuity, always exceeding the jumma which he himself pays to Government, on condition of the perpetual payment of this increased reserved sum, he granted the hereditary collection of the Land Revenue, from the cultivators within its boundary, to a new class of hereditary sub-zemindars of his own creation, annexing to this grant conditions, similar to those on which he himself holds from Government. Many of these sub-zemindars, again, following their master's example, proceeded to divide their *putnees* into new secondary divisions, termed *dur putnee*; and, assessing each with a fixed sum in perpetuity, always exceeding what they themselves pay to the zemindar, granted the hereditary collection of the Land Revenue, from the cultivators within its more limited boundary, to a further class of secondary sub-zemindars, whom the primary sub-zemindars created. Several of these secondary sub-zemindars, again, following the example of their two superiors, further divided their *dur putnees* into *se putnees*, or minor tertiary divisions; and, assessing each with a fixed sum in perpetuity, always exceeding what they themselves pay, granted the hereditary collection of the Land Revenue, from the cultivators within its still more confined boundary, to a third class of tertiary sub-zemindars, whom they newly called into existence. The tenures of each of the three new orders of sub-zemindars are perpetually entailed on their heirs and assigns, so long as these fixed augmented sums are paid to their respective superiors.

The complicated plan for the management of the Land Revenue, thus introduced by the zemindar of Burdwan, is little more than an imitation of that, by which he holds himself, under the permanent zemindary system, which evidently suggested its adoption. But it is not a mere imitation only. It is a threefold repetition of that system; and if, as above stated, the zemindary system itself has failed to define the public revenue payable by the cultivator, or to fix it on the fields he occupies, still less can this most desirable end be accomplished, when the cultivator is driven to a fifth remove from the Government, his original and natural protector; the intermediate ranks being filled by the zemindar, and his three successive hereditary sub-contractors, each constrained to realize more than he pays, and each paying an augmented sum fixed in perpetuity. The cultivator, indeed, from whom the whole is to be wrung, whose payment was the only one limited by the despotic sovereigns who preceded us in the government of India, is also now the only individual whose payment, in these permanently-settled districts, the British Government have left undefined.

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* Since this was written, I find that Mr. Harrington's proposed Regulation specially suggested its repeal, but, as hereafter explained, his proposal failed.

This arrangement, introduced in direct contravention of the law at the time in force, and which has extended from Burdwan "through several zillahs in Bengal," has been declared Preamble to Regulation 8, 1819. valid, even retrospectively, by the Bengal Government. But, in rendering these new complicated tenures of the Land Revenue transferable, heritable, and not liable to be cancelled, but sold, for any arrear of the augmented fixed sum assessed by the superior, more attention appears to have been paid to the temporary difficulties in which the zemindars may have involved themselves, by creating tenures of the Land Revenue unknown to the law, than to the original object of the permanent zemindary settlement, and the opposite principles these new minor tenures necessarily involve. For, independently of their bad effect on the interests of the cultivators, their immediate tendency is, not to transfer, as the zemindar was previously competent to do, to another, any portion of his zemindary, along with the duties annexed to it; but to separate the property from the duties of the zemindary tenure, and thus to crumble down, by successive alienations, the property in the Land Revenue which the Government granted to the original zemindar; and to enable him to divest himself entirely of the hereditary duties, which the inheritance of that property, and the perpetual confirmation of it, at the permanent settlement, evidently impose on the holder of each zemindary.

The extensive sales, by public auction, of the zemindary tenure, in satisfaction of arrears of jumma due by the zemindars to Government, which took place soon after the permanent settlement was introduced into Bengal, have, as bearing on the interests of the zemindars themselves, been prominently noticed in the 5th Report of the Committee of the House of Commons, which sat in 1812. But it seems now established that these sales affected the interests of the cultivators also, in a very material degree. In 1793 it had been declared that, Regulation 44, s. 5. on the public sale of a zemindary for arrears, all existing engagements between the zemindar and the cultivators should stand cancelled, from the day of sale, the purchaser being at liberty to enter into new engagements, according to the local rates, left undefined, and thus virtually abandoned, as already noticed. By Regulation III. of 1796, this was extended to cases where a part only of the cultivator's lands was included in the zemindary sold; but clause 5th, section 29, Regulation VII. of 1799, subsequently provided that, "in cases of "public sales for arrears of the public revenue, the purchaser may, without any previous "application to the adawlut (court), eject any of the under-renters (cultivators) whose leases "are annulled."

The object of cancelling the engagements between the cultivators and the zemindar, when the tenure of the latter alone is sold for arrears of revenue, was the same which had injudiciously restricted these engagements, originally, within the period of ten years; namely, to guard against any fraudulent diminution of the Land Revenue payable by the cultivator, such as might prove unfairly prejudicial to the zemindar's successor, and thus ultimately render insecure the jumma payable by him to the Government. But when, besides annulling such engagements, the Government in 1799 conferred on the new purchasers of zemindaries, generally known in Bengal by the name of "Auction Purchasers," the power to eject all the cultivators whose engagements were thus annulled, it is not matter of surprise that purchasers of that tenure preferred buying, rather at a public auction, than at a private sale, which conferred no such advantages; or that they generally availed themselves of this law, to oust from their fields the hereditary cultivators possessing a right to terms independent of them, and to replace them by others dependent on their own will, who consented to higher terms. The extent to which the engagements of the hereditary cultivators in Bengal have been annulled, and themselves ejected from their ancestral fields under this law, may be estimated with reference to the extent of the zemindary sales, hereafter to be noticed.

This continued to be the law in Bengal for 22 years. But in 1822, clause 5, section 29, 3143, of 1831. Regulation VII. of 1799 was at last rescinded, by Regulation XI. 1822, and the power of summary ejectment by the new purchaser then ceased. In this new Regulation, however, it is still maintained to be "a general and fundamental principle of the revenue system" in Section 31. Bengal, that the public sale of the zemindar's tenure for arrears, annuls all engagements derivative from him or his predecessors. It is admitted that this opens a door to abuse, by enabling zemindars, who, for a present money consideration, may have granted temporary or permanent assignments of the Land Revenue, fraudulently to annul such grants: and the Government, to prevent such frauds, in the event of a public sale for arrears, retain the power of reserving such grants at their option. It is declared, at the same time, that the cancelling of engagements between the cultivators and the zemindars shall not, for the future, be construed to disturb the possession of "any village zemindar, putteedar, mofussil Section 32. "talookdar, or other person having an hereditary transferable property in the land," if he is not also the government zemindar; nor of "the khoodkhasht kudeemee ryot, or resident "and hereditary cultivator, having a prescriptive right of occupancy." So far as it goes, this alteration in the law has prospectively operated in a beneficial manner; but it had no retrospective effect to the previous 22 years; and did not, in fact, meet the real evil, which appears to lie deeply embedded in the original arrangements adopted in Bengal, when the permanent settlement was first introduced.

The evidence given before the Committee of the House of Commons in 1831 and 1832, 3138, of 1831; 2659, of 1832. establishes the fact, that under the Bengal Presidency, the public sale of the zemindary tenure, for arrears of revenue due by the zemindar alone, absolutely conveyed to its purchaser,

Appendix, No. 6.

Land Revenue of India.

chaser, not only the zemindar's unquestionable hereditary right to the Land Revenue, but also all the other distinct right of property in the land itself, not only in the few fields belonging to the defaulter, but in all the fields, within the boundary of his entire zemindary, or Land Revenue contract, belonging even to other cultivators or third parties, whose dues may have been paid in full to the defaulting zemindar. The defective state of the law in Bengal, for 22 years, as above explained, respecting the summary ejectment of those third parties, whose engagements were cancelled by the sale of the zemindary, no doubt greatly facilitated this strange injustice; but it had its origin in the right which the zemindar, as such, possesses, to the Land Revenue, being confounded, not only by law, but in practice, in Bengal, with the very distinct right which he, as before stated, may also often possess in the land itself, in his separate capacity, as one of the great body of cultivators. The cause of this confusion may be traced to the nature of the arrangements originally adopted in Bengal.

On the introduction of the permanent zemindary settlement, wheresoever the State received its Land Revenue directly from the cultivators, as was the case in regard to the *meerassidars* at Madras, and the *khoodkhasht* ryots in a great portion of the provinces of Behar and Benares, who constituted little republican corporations, cultivating, either in severalty, or on a joint common tenure, as before explained, two courses were open for adoption, as regarded the public Land Revenue payable by them to the State or its representative; for it is it alone, according to the common law of India, which is, in the first instance, perpetually hypothecated to Government, as security for the lower jumma payable by the zemindar into the public treasury. The one was, to introduce a stranger, totally unconnected with the cultivation of the village, as the purchaser by auction of the hereditary right to the collection of the Land Revenue payable by the cultivators; and this was the course pursued at Madras, where new monied speculators, in imitation of the ancient zemindars, were introduced by the Government, in order apparently to build up an aristocracy, where none previously existed. The other was to vest the same right in the cultivators themselves, or in such of them at least as, in the quality of representatives of the common body, were accustomed to act as government agents, on behalf of the whole. To prevent the introduction of a new class of men, having no common feeling with the agricultural population of the country, this course was wisely adopted in Bengal; but it involved a great danger, from which the other was entirely free. When the zemindar, recorded on the government books, as responsible for the government jumma, irrevocably fixed, falls in arrear, the code at each of the Presidencies declares that what it erroneously calls his "estate," shall be sold by auction, in satisfaction of it. Nay this "estate" is often, in each code, absolutely termed the zemindar's "lands." But the grounds have already been stated, on which it is believed that this phrase must have been applied by the Bengal government, at the outset of their legislative career, to express nothing more than the zemindar's right to the hereditary collection of the Land Revenue payable by the cultivator; and it is his right to this alone, (with the valuable *malikana* or contractor's profit involved in it, by his jumma being reduced below it,) and not the land itself, as erroneously maintained in Regulation XI. 1822 of the Bengal code, that is perpetually hypothecated to Government, and saleable, in the first instance, for arrears of the zemindar's jumma. At Madras, indeed, the new possessor of the zemindary, except when he might be also the head of the village, or one of its meerassidars, had, in fact, not a single field to sell. He was no cultivator. Every field there had, where saleable at all, immemorially been sold by the meerassidars, the *payers* of the revenue from the land, who are the owners of the soil; whilst he had only purchased from Government the hereditary right to collect the public Land Revenue from them. The Government, when this new possessor became a defaulter, had therefore nothing to sell but what he had originally bought at auction of them; for (as has been, in a great degree, already explained in the Fifth Report of 1812,) under the Madras Presidency, "the proprietary right of the zemindar, as it is called, does not give him the power of selling the *land* of his zemindary, any more than the Government are empowered to sell any part of it, when he fails in the discharge of its demand upon him; he can only dispose of his interest—*in the soil.*" If, instead of inserting the three last words, the former Committee of the House of Commons had said, *in the hereditary collection of the Land Revenue,* they would have kept in view the important distinction, between property in the soil, and in its revenue, which here, as elsewhere, eluded perception.

Regulation 2, 1795, s. 25.

p. 115.

In Bengal, on the other hand, the zemindar, in the cases now alluded to, was invariably a cultivator, and had been nothing else, until the permanent settlement made him a zemindar or contractor for the revenue also. Mr. Tucker, the Commissioner in Sylhet, mentions a fact strongly elucidating this. He states that these new village zemindars, whom he terms "Meerassidars," as at Madras, on being required to exchange engagements with their cultivators, "when summoned by the Collector, urged that they had no ryots; that the whole of their lands were *nejoot,* cultivated by themselves or their hired servants: and that, therefore, they had no pottahs to grant; that they were themselves the ryots, and the *State the zemindar,* under which character they were willing to receive pottahs from the Collector, and execute cabooliats in return. Accordingly the Collector did give them fresh pottahs, and receive their cabooliats in return;" and he gives the following as one of these. It coincides, in a very remarkable manner, in all material points, with the cultivator's muchelka, under the ryotwar settlement of Madras.

Cabooliat 1793.

I, Ramkunut Hundee, of Purgunnah Havellee Sogsuttee, do hereby agree for my talook settled, amounting to 16 kahone cowrie, the ground of which is detailed as follows:

NUMBER.	Settlement.	Self-Cultivator.	Cultivated by Ryots.	Cultivated by Pay Khashts.	Cultivated.	Khanar Jungle.	TOTAL.
		P. G. C.			P. G. C.	P. G. C.	R. P. G. O.
245. Talook Rossiekram	16 - -	12 4 3	- - -	- - -	12 4 3	12 1 3	1 8 6 2
		P. G. C.					
	Long possession -	8 4 3					
	Doomov' - -	4 - -					
		12 4 3					

Besides this, there are no other ryots or paykastah lands. If excess be proved, I shall be responsible, and I have no claim to the ground (excess) in question.

(signed) ————

Notwithstanding the simplicity with which the cultivator here evidently objected to being raised to the rank of zemindar, the permanent settlement made no distinction between him and the ancient greater zemindars; and, consequently, on an arrear of his jumma accruing, the Bengal Government, unfortunately, fell into the evident danger of confounding together the two distinct rights newly united by themselves in his person. Instead of bringing to sale, as at Madras, his new hereditary right to the mere collection of the Land Revenue, payable by himself and brethren, pains were not taken to separate, from this, his distinct ancient hereditary right, as a cultivator, to his own particular fields, so long as he pays their revenue; and the Bengal Government, acting literally on the Regulations, sold also outright his "land" itself; thereby depriving him of his property in both capacities, for a failure of duty in one alone, newly imposed on him against his will. This proceeding is upheld in their enactments so late as Regulation XI. 1822, the very professed object of which is to secure the rights of the cultivator. Reg. 11, s. 29. Besides, where the zemindar, as was frequently the case in these instances, was only the representative of the village community, holding in common with him, both as zemindars and as cultivators, any dispute amongst them, caused by some of the co-parceners withholding their dues, invariably threw the zemindar, their representative, in arrear; and this alone operated as a complete bar to its adjustment by partition. The arrear itself is often the first notice the public authorities receive of such a dispute; and it is one of the fundamental rules of the permanent settlement, that no partition of a zemindary can ever take place pending an arrear, because the whole, and not a part only, of the Land Revenue in the entire zemindary is held responsible for it. The code also, as before explained, treats the holder of the zemindary as the actual proprietor of all the land throughout its extent, including not only his own fields, but all those belonging to others likewise. The sale of all the rights of the representative zemindar, therefore, usually involved the sale of all those of his brethren co-parceners also; and the entire rights and fields of the whole body of the cultivators, even where they had discharged their respective shares of the public revenue in full, were thus often involved in one common destruction, and conveyed to the new purchaser of the zemindary tenure, as occurred in the case of the Tuppa of Muneer, hereafter noticed.

The Bengal enactments in 1822, before mentioned, do not meet this case. It is only where the cultivators are *not* the zemindars also, that the possession of their fields is to continue undisturbed. No provision has been made, in cases where these two capacities are united in the same individual, for distinguishing between the two, as is the invariable practice, though contrary to the letter of the code, at Madras. Under that Presidency the right of the zemindar, in his capacity of cultivator, to his own particular fields, where it exists, would, if saleable (as meerassy no doubt is there), be eventually held responsible, in the same way as any other separate property of the defaulter, for such part of the arrear on his zemindary tenure as may not be covered by the sale of his distinct zemindary right. But the latter alone would be first sold; and the former would be held responsible for any deficiency, as an ancient property quite separate from his new zemindary tenure; in the same way that any other zemindary belonging to the defaulter is, now, at both Presidencies, eventually held responsible for any arrear, not covered by the sale of that particular zemindary tenure, on which it accrued.

The practical maintenance, on the Coast of Coromandel, of the distinction above explained, between the property in the land revenue of a zemindary, and in the soil of its fields, contrary to the letter and theory of the code, under each of the two Presidencies, had its origin, partly in the local introduction of zemindars created by auction purchases, often entirely unconnected with the land, which rendered it impossible there to construe the code literally; and, partly, also in the superior knowledge which appears to have been there attained respecting the real rights of the cultivators, from the writings of Mr. Place before the permanent settlement was introduced, confirmed by the subsequent discussions between Mr. William Thackary and Mr. Hodgson, as to its extension *.

* Appendix to 5th Report of 1812, p. 826.

Ditto, p. 913.

At the Madras Presidency, the advocates of the permanent zemindary settlement maintained the right of the zemindar to the Land Revenue of his zemindary as distinct from the right of the ryot to the soil of his fields, which they asserted no less zealously than their opponents. This has mainly contributed to protect the rights of the cultivators under Madras from the destruction in which those of their less fortunate brethren in the Lower Provinces under Bengal have been involved. But it is not to be overlooked that another arrangement, peculiar to Madras, bas also powerfully operated in producing this happy result. It had been proposed by Lord Teignmouth, in Bengal, to fix the maximum rates of the public revenue payable by the cultivators to the zemindar, at those actually assessed when the permanent settlement was introduced, which, though confirming existing illegal cesses, would at any rate have placed a bar against further abuse, and given a precise limitation to the zemindar's demand.

Para. 46, Revenue Letter to Bengal, 15 Jan. 1819.

The local or pergunnah rates, left undefined, were however preferred in Bengal; and the result has been already stated. But, at Madras, the suggestion in question was strictly adopted; and the maximum rate, payable by the cultivator to the zemindar on all land, was limited to the actual rates levied on the cultivated land, in the single particular year which preceded the permanent limitation of the zemindar's own jumma to Government. The accounts, invariably kept by the village accountants under the Madras Presidency, afford a record of these rates not procurable in Bengal. It is only where these rates are not ascertainable, that reference is to be had to the rates established for lands of the same description and quality, as those respecting which the dispute may arise. The consequence has been that the cultivators, under the Madras Government, have looked to this limitation as a great security for their rights, and have occasionally enforced it by means of the Courts, which, at Madras, have generally supported the right of the cultivator to the soil, as maintained, on both sides, in the writings before alluded to, as well as in those subsequently placed on record by the Board of Revenue at Madras, and by Sir Thomas Munro, contained in the selections from the Indian records, with a printed copy of which each Court is furnished. Accordingly, though the hereditary cultivators, under the Madras Presidency, have also evinced considerable reluctance to interchange written agreements with the zemindars, occasionally, perhaps, because reciprocal attachment between the hill chieftains and themselves renders such agreements unnecessary, but generally because this superior class of cultivators there, as well as in Bengal, deem such engagements an infraction of their prescriptive tenure, their rights, at Madras, do not appear to have been materially impaired, under the permanent zemindary system. In Bengal, on the contrary, though a mass of evidence exists in support of the existence of similar rights on the part of the cultivators in 1793, and some of the oldest servants of the Company, such as Mr. Harrington and Mr. Colebrooke, with many of their most distinguished civil officers examined before the Committee, have most strenuously advocated them; there are others of great experience, who declare that the "ryots in Bengal had no rights, and never had any." To such a length, indeed, have these views been carried in Bengal; that, because local usage there has often given the Government, or its representative, the zemindar, a right to Land Revenue in kind, or in money, at rates varying, not always with the quality of the soil, but often with the nature of the crop grown by the cultivator, as is occasionally the case under the Madras Presidency also, it has been made the subject of debate under the Bengal Presidency, whether the Government, or its present representative the zemindar, may not actually prescribe to the cultivator the particular crop he is to cultivate, and insist on his raising the more valuable productions of the earth, merely in order that the zemindar may obtain from him the highest rates of Land Revenue.

2363, of 1832.

1540, 1593, 2364, of 1832.

Minute of the Madras Board of Revenue, 5 Jan. 1818; and of Sir T. Munro, 31 Dec. 1824.

3205, of 1831.

It remains to consider the manner in which the permanent zemindary settlement has affected the interest of the zemindars themselves. They may be divided into three distinct classes; first, the village zemindars, or cultivators in the provinces of Bengal and Behar, raised to this rank on the introduction of the permanent settlement there; secondly, the purchasers of this right by public auction, introduced, in lieu of them, under the Madras Government; and, thirdly, the ancient zemindars, whom we found, as such, on our acquisition of the country.

A vast benefit has been conferred on the whole of these classes, but on them alone, by limiting in perpetuity the demand of Government upon them, which had been previously fluctuating and uncertain. What proportion their present ill-defined receipts, from the cultivators, bears to the fixed payment they make to Government, cannot now be ascertained; except in such zemindaries as, from minority, lunacy, or other causes, have accidentally fallen, temporarily, under charge of the Court of Wards at the two Presidencies. In Bengal it appears that, in a number of such zemindaries, taken indiscriminately, the zemindar's receipts were more than double the jumma payable by them to Government; and at Madras their surplus funds occasionally accumulated to the extent of four or five lacs of rupees. Thus, although the hereditary interest in the Land Revenue, confirmed to them when the permanent settlement took place, was at that time calculated not to exceed the permanent jumma reserved by Government to the extent of more than ten or fifteen per cent.; it has risen to one hundred per cent.; so that, in the Land Revenue of Government, now actually drawn from the cultivators of the provinces settled on the permanent zemindary system, the hereditary interest of the zemindar has frequently, at the present day, become greater, even than that which the State reserved to itself. This has arisen from three distinct causes. It is owing, first, to the general ignorance of the Government respecting the real

2613 and 2929, of 1832.

2386, of 1832.

2365, of 1832.

amount of the Land Revenue payable by the cultivators, when the permanent settlement was introduced; which frequently, in the Bengal provinces especially, led to their fixing the zemindar's jumma at sums quite inadequate; secondly, to the want of due limitation of the zemindar's demand upon the cultivators in Bengal, which, as before explained, has placed them entirely at the zemindar's mercy; and thirdly, to the new revenue derived from the further occupation of land, since the permanent settlement was introduced, the result of increased population, and of the gradual extension of agriculture to the lands then waste, which were, perhaps imprudently, relinquished to the zemindars at the period of the permanent settlement, by including them within the bounds of their respective zemindaries. But the benefits accruing to the zemindars, from these causes, have been felt only by those, whose estates remain in the possession of themselves or their descendants, or by such as have happened to purchase at auction, zemindaries favourably assessed.

5th Report, p. 58.

The Select Committee of the House of Commons, which sat in 1812, have shown that the permanent zemindary system was attended by the introduction of a mode of realizing the Land Revenue, until then quite unknown. Under the Native Governments, a zemindar who fell in arrear was liable to personal punishment, and degradation, or to be ousted temporarily, or altogether, from office; but he was invariably replaced by some of his own family; and the local ties, subsisting between the hereditary payers and receivers of the Land Revenue, to which ages had given strength, were not only invariably maintained by the Native Governments, but were, by them, made the basis, on which they raised the whole superstructure of their civil polity. By declaring the zemindary tenure liable to sale, for arrears of its jumma, the British Government, on the introduction of the permanent settlement, materially weakened the ancient bonds that had hitherto united the two great classes of society, the hereditary payers and receivers of the land, or great Revenue of the State.

In examining the effects of this system of sale on the cultivators, I have already pointed out a particular class of them in Bengal, who, on the introduction of the permanent settlement, were raised to the rank of village zemindars, by the record of the names, either of themselves, or of their representatives alone, as such, on the books of the Government. I would further, however, remark, that these village communities appear to be exceedingly numerous in the provinces of Behar and Benares. In the district of Sylhet alone, Mr. Tucker, the Commissioner, states, that there are upwards of 35,000 zemindaries, held by that number of recorded zemindars; but that the actual coparceners, whom he calls "meerassidars," as at Madras, are four or five times as numerous.

Now, the Government having withdrawn their revenue officers from all direct control over these communities, the want of any revenue authority to settle on the spot disputes amongst them, as to the respective proportions of the government or zemindary jumma due by each, has constantly thrown their representative into arrear; and thus involved both their own, and his property, not only in the Land Revenue, but in the soil itself, in one common destruction, as already stated.

Evidence before the Lords, p. 40.
Revenue Sub-Committee, Answer to Q. 2647, of 1832.

A very extraordinary instance of this kind occurred in 1814, in the case of the "Tuppa of Muneer," a zemindary held by a community of Rajpoots, assessed with a jumma of rupees 13,514 payable into the public treasury. Two only of this body, from some dispute with the rest, refused to pay up a small portion of this sum, due from their fields; and an arrear consequently accrued to the extent of rupees 1,014. The others offered payment of the sums due on account of their more extensive fields, to the amount of the remaining sum of rupees 12,500. But, as the Regulations for the permanent settlement do not provide for any summary mode of adjusting such disputes, and, on any arrear accruing, hold the entire zemindary responsible, prohibiting most rigidly a division, so long as such arrear is due, this tender was necessarily refused by the Collector*, who proceeded to sell the entire zemindary, for the arrear, due actually by only two of the coparceners. It produced at first 99,000 rupees; but, as it was discovered that the purchaser was one of the community, all of whom, though not actually such, are, in the eye of law, considered defaulters, and therefore excluded, by the Regulations, from making a purchase of what the code deems their own property, this first sale was cancelled; and the zemindary, being put up again, was bought by a low-caste stranger for rupees 50,000. The Rajpoot zemindars, upon this, instituted a suit in the Provincial Court, to annul this second sale, and obtained a decree declaring it illegal. But the Company's Supreme Court at Calcutta, on appeal, upheld this second sale, upon the ground of a balance having actually been due from the zemindary. To this decision the Rajpoots still refused submission; and Mr. Mellville, whose duty it became to enforce it, submitted to the Bengal Government, "whether its character in the "province, for consideration in enforcing its dues, was not deeply involved on the occasion," adding, that himself as judge, and the collector Mr. Barlow, "felt reluctant to be instru-"ments to carry into execution a measure, which they conceived to be severe upon a large "body of hereditary and respectable zemindars, and at variance with the mild and liberal "spirit of the Government they had the honour to serve." As the best means of obviating this,

2647, of 1832.

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* On the 19th September 1822, the Bengal Government informed the Board of Revenue for the Central Provinces, that, "according to the existing Regulations applicable to Bengal and Behar, "collectors were not justified in proceeding separately against any one of the proprietors of an "estate for an arrear alleged to be due by him, unless a separation (Butwara) should have been "commenced, or ordered to be commenced upon, as provided for in sections 32, 33 & 34, Reg. XIX. "of 1814."

this, he suggested that Government should obtain, by negociation, the surrender of the zemindary from the second purchaser; and this was as last effected, by the Government paying to him no less a sum than rupees 2,06,987, whence deducting his purchase-money of 50,000, there remained a sum of rupees 1,70,243. On payment of their respective proportions of this immense sum, the original Rajpoot zemindars were allowed to resume possession of their fields; and this indulgence was extended even to those who were unable to pay their proportions of this large capital, on their consenting to pay to Government interest at six per cent. on their several proportions of it, as an additional assessment, on their lands, for ever.

2647, of 1832.

To recover an arrear of only 1,014 rupees, due actually by two persons alone, against whom, under the Regulations for the permanent settlement, no means could be taken to enforce it individually, the whole property, both in the Land Revenue, and in the land itself, of the entire community, (the rest of whom had repeatedly tendered their dues), was here brought to sale by public auction. The Court of highest jurisdiction in Bengal, bound apparently by the same Regulations confining responsibility to the entire community, to the exclusion altogether of individual rights, seem even to have been obliged to uphold this act of injustice; and when the Government found it impossible to overlook it, as brought to their notice by their officers, who declined to be made the instruments of such a proceeding, they were constrained to put into the pocket of a speculator at auction no less a sum than rupees 1,70,243, which immense amount, or its equivalent, being equal to twelve years Land Revenue, they actually took out of the purses of their own cultivating zemindars, most of whom owed them absolutely nothing, and of whom two alone owed them only the trifling sum of 1,014 rupees, or not so much as one-hundredth part of that exacted.

The feelings of the people, on this occasion, as represented by the officer deputed by Government to negociate for the surrender of the zemindary, by the intrusive purchaser, who did not venture to approach his new speculation, deserve notice. "Muneer," says he, "may contain 8,000 or 10,000 Rajpoot youths, but the question of sale, unfortunately, "did not find its limits here. There were probably 60,000 ready to make common cause "with them." One of the coparceners, with a tone to which this officer's ears had never been accustomed, demanded "If Government are determined to sell our lands, why dis-"honour the caste by a sale to a gootum? Our chief is the rajah of Buleah, and he is "a rich man;" and it was added, that the whole of these village zemindars "seemed to "have lost their natural civility of manner, common respect to the European officers, and "proper feelings of honesty to Government, from some extraordinary and unintelligible "interpretation of the Regulations, which were only designed for their safety."

The effect of the sales of the zemindary tenure, on the zemindars newly introduced into the Madras territory, has not been dissimilar. The Land Revenue payable by the cultivators direct to Government had there been parcelled out by villages, in Dindigul, Salem and Chingleput, into divisions of from 1,000 to 5,000 pagodas; and the hereditary collection of it was to put up to sale by auction, to the highest bidder, whose jumma payable to Government was fixed at about ten per cent. below the Land Revenue it was calculated he would receive from the cultivators. This calculation, in general, as greatly over-estimated the new zemindar's receipts under the Madras Presidency, as it under-rated them in the Bengal provinces; and, at Madras, nearly all the new zemindars in Dindigul, and about two-thirds of those in Chingleput and Salem, gradually fell in arrear; and their heritable right to the collection of the Land Revenue, in their respective zemindaries, having been again exposed to public auction, has been thus sold, to the ruin of these speculators and their unfortunate families. But under the Madras Presidency the evil stopped here. The local officers, under instructions from the authorities at home, have allowed very few of these zemindaries to be transferred to new purchasers. The Government, who received the original prices paid for them by the zemindars at auction, have also since re-purchased at auction the hereditary collection of their own Land Revenue, which they had thus temporarily alienated, and have found the rights of the cultivating meerassidars, who were not here created zemindars, as in Bengal, nearly unimpaired. The reservoirs for irrigation, which had been allowed, by the newly created zemindars, to go to decay, have been repaired by the Government, who have reverted in Salem and Dindigul to the previous ryotwar survey assessments, limiting and defining the public revenue payable by the cultivator on each field, which they have also, in each district, materially reduced. They have introduced the same system into the zillah of Chingleput; and, in all three districts, have come to an annual settlement with each individual cultivator for the fields he occupies, payable, through the head of his village, to the Collector of Government.

Hard, however, as the process of peremptory sale, of the zemindary tenure, undoubtedly has borne upon the cultivators in Bengal, as well as on the adventurers at Madras, newly raised to the situation of zemindar, under these Presidencies respectively, it fell upon none with more severity, than on the ancient zemindars of the country; as, by a single default, it deprived them of their ancient patrimony for ever, and reduced them, at once, from the highest ranks of the aristocracy to the situation of beggars in their native land.

The people of India cannot comprehend how any Government can possibly be fettered by such Regulations of their own enactment, or constrained, by them, to the rigid enforcement of a system of sales, indirectly, but rapidly, undermining the long-established institutions of the country, which the Government invariably professes to maintain; and naturally attribute to other motives, a measure, which, professing merely to enforce the more regular payment of the Land Revenue, tends to reduce to the same level the rajah and the peasant, already equal in the eye of the law.

It

Appendix, No. 6.

Mr. Campbell's Paper.

It is difficult to trace the precise extent of these sales of the zemindary tenure. From the practice in Bengal of advertising the same zemindary for sale each time any instalment due from it falls into arrear, the total number of zemindaries advertised for sale is falsely augmented, and occasionally exceeds the entire number in existence.

Far the greater portion, also, of the zemindaries advertised for sale, is freed from arrear before the sale actually takes place, and therefore the number advertised forms no criterion whatever of the number really sold. But the actual sales of the zemindary tenure in 1796 and 1797 extended to zemindaries assessed at the large sum of sicca rupees 14,18,765; and in 1797 and 1798 to others assessed at no less a sum than sicca rupees 22,74,076; so that in the year 1815 it was estimated that "probably one-third, or rather one half, of the "landed property in the province of Bengal may have been transferred by public sale, on "account of arrears of revenue." Though sales no longer take place to the vast extent they did formerly, it will be seen, from the following statement of the jumma of the zemindaries, sold in the Lower Provinces of Bengal annually, from 1815 to 1825, that the practice has not been discontinued.

5th Report, p. 56.

Revenue Letter to Bengal, 15 Jan. 1819.

—	ZEMINDARIES SOLD.	JUMMA Assessed on them.	SALE PRICE.
		Rupees.	*Rupees.*
1815-16 - - - - - - -	not ascertained	17,930	1,22,871
1816-17 - - - - - - -	- - -	30,971	1,20,729
1817-18 - - - - - - -	- - -	43,137	1,28,645
1818-19 - - - - - - -	- - -	55,537	2,71,407
1819-20 - - - - - - -	- - -	1,08,817	4,80,231
1820-21 - - - - - - -	- - -	59,051	4,00,312
1821-22 - - - - - - -	396	30,622	2,15,927
1822-23 - - - - - - -	197	40,066	1,80,212
1823-24 - - - - - - -	245	54,676	2,80,866
1824-25 - - - - - - -	276	1,05,882	1,64,230

See Revenue Letters to Bengal, 1 Aug. 1822, and from Bengal, 30 July 1823.

Reply to Question No. 2600, &c. of 1832.

In that portion of the permanently-settled provinces under the Madras Government where adventuring speculators were introduced as zemindars, the result of similar sales has already been stated. There is also, however, under that Government, an extensive territory, stretching from the Bengal frontier of Cuttack, down along the Coast, nearly to the Presidency of Madras itself, termed the "Northern Circars," in which, at the introduction of the permanent settlement, the collection of the Land Revenue was confirmed, hereditarily, to a numerous body of ancient zemindars, many of whom are descended from the old Hindoo Princes of that part of India, only nominally subdued by the native powers who preceded us in the sovereignty. But the nature of the country here, combined with the character of the people, opposed insurmountable obstacles against a similar alienation, by public sale, of these hereditary tenures.

The provinces in question are bounded, inland, by a chain of hills, running parallel with the Coast, beyond which lies an unexplored country, inhabited only by barbarian tribes and wild beasts. Round the bottom of the hills, and in the valleys which lie between them, the climate, at all times unhealthy, is deadly to strangers; but the plains along the Coast are cultivated by a superior civilized race of Hindoos, many of them military retainers of their zemindar chiefs, between whom and these cultivators exists a reciprocal hereditary attachment confirmed by the ties of a common caste.

When an attempt was made to transfer part of one of these ancient zemindaries, sold to an intrusive stranger for arrears of revenue, the adherents of the old family immediately let loose the hill mountaineers, on the inhabitants of the plains. After employing, in a single zemindary, two battalions and 200 irregular troops, losing seven European officers and 300 men, by fever and other diseases arising from the climate alone, without sensibly quelling the rebellion, Government were obliged to allay the insurrection, by re-purchasing, as in the case of the Rajpoots of Muneer, the portion of the zemindary bought by the intrusive stranger, and restoring it to the old family. They managed to effect this, however, by the mere re-payment of his purchase-money, without any further advance, such as was requisite in the case of Muneer.

This, and other similar disturbances, put a stop to the sale of ancient zemindaries under the Madras Presidency, where, under instructions from the Home Government, the authorities are in the habit of merely attaching and managing the Land Revenue, until the demand of Government is paid off, granting, in the meantime, to the zemindar a small *malikana*, or allowance in money, for his subsistence. Indeed, it has been the policy of the Madras Government, for some years past, by this, and all other such means in their power, to extend their direct management over the Land Revenue in the Northern Circars, whenever a favourable opportunity offers; in order to counteract the local influence of the hill chieftains, and to strengthen the Government, in a country where, of all others, the permanent settlement has most rivetted the affections of the people for their local but turbulent chiefs.

1275 & 2378, of 1832.

Minute of Sir T. Munro, 7 Jan. 1823.

Prejudicial as the sale of the zeminary tenure has thus been to all classes of the zemindars, it has not, in every respect, been beneficial to the Public Revenue. For, though the limitation of the demand of the State, on each zemindary, immediately gave to this tenure a greatly increased value, which enabled the Government to realize its dues, in a new mode, indeed, but with a certainty and celerity before unknown; yet this, in a great degree, continues to be the case, only where the original zemindary remains entire. If it becomes necessary to divide a zemindary, it becomes at the same time requisite to fix on each separate division its due proportion of the irrevocably settled jumma, assessed on the whole; the rule being, that the jumma to be assessed, on each lot, shall bear the same proportion to the actual Land Revenue receivable from its cultivators, that the entire jumma bears to the actual Land Revenue receivable from the cultivators within the entire zemindary, previously to its division. It is obvious that nothing can be more simple than this process, when the actual Land Revenue from each portion is ascertainable. But, under the permanent zemindary settlement, and under it alone, it is exceedingly difficult, at either of the Presidencies, particularly in Bengal, to ascertain the precise amount leviable from individual tenures; and the permanently assessed jumma is exposed to loss, in proportion as this information is not possessed. The danger, to which the Government are in this respect exposed, is increased by the frequent sub-division of the zemindary tenure, which has taken place under British rule.

2580 & 2581, of 1832.

1547, 1548 & 2360, of 1832.

Sect. 25, Reg. 19, 1814, Bengal code; Reg. 1, 1819, Madras code.

160, of 1832.

At the period of the permanent settlement, the jumma on each zemindary was fixed, in Bengal, " with reference to what Government had received in the preceding year. In a very " few cases only was there anything like an accurate ascertainment of the assets, or amount " justly demandable from the subordinate tenantry," and this led " to the greatest possible " inequality, and left everything in a state of utter darkness and confusion." At Madras it was generally fixed with reference to the jumma for several years previously, to the estimates of a Committee of Circuit, to the average collections for a series of years, as entered in the records of the village accountants, and in a few rare instances by actual native surveys. Since that period, the village accountants, at both of the Presidencies, have been transferred to the exclusive control of the zemindars; and the information they have furnished to the government officers respecting the actual land revenue, payable by the cultivators, on particular lots, when the division of a zemindary takes place, has often been so fraudulently falsified, with the view to an unfair apportionment of the government jumma, that it has been necessary, by law, to declare that a new apportionment of it shall take place whenever, within ten years, the original allotment is discovered to have been erroneous or fraudulent. During the year 1824–25, in the district of Moorshedabad, one zemindary, assessed at rupees 19,946; one in Bullowah, assessed at rupees 4,857; and two in Backergunge, assessed at rupees 1,865, sold for arrears of revenue, were knocked down, on sale by public auction, at one rupee each, to Government; a result which can hardly be attributable to any other cause, than this.

2391 & 2649, of 1832.

2649, of 1832.

2393, of 1832.

A few of the most ancient zemindaries, under each of the two Presidencies, held by the descendants of some of the old Hindoo princes, are considered as principalities (raj); and, as such, are exempted from division, the succession to them descending according to the law of primogeniture. The Mahomedan government, as a measure of policy or financial convenience, adopted a similar rule, in regard to most of the other considerable zemindaries, the State seldom looking beyond the ostensible head of the family, who managed the tenure on behalf of the rest. But this was discontinued on the introduction of the permanent settlement; and the British Courts, administering the native law more strictly, and swayed by no such considerations of policy, have interpreted it to enforce the division of all zemindaries, except those held on the rare *raj* tenure. This circumstance, combined with the nature of both the Mahomedan and Hindoo laws, which divide paternal property amongst the children, in proportions, and lines of descent, peculiar to each, has greatly multiplied such divisions under the British rule, especially as disputes amongst families and coparceners are frequent, and augment the tendency to separation, naturally resulting from such a law of succession.

Sec. 2, Bengal Reg. 6, 1807, rescinded by s. 2, Reg. 19, 1814; Madras Reg. 26, 1802.

2396, of 1832.

Bengal Regulation 19, 1814; Madras Regulation 1, 1819.

The Government, both in Bengal and Madras, foreseeing apparently the danger to which such a minute subdivision of the zemindary tenure would expose the realization of their jumma, from the difficulty attending its due apportionment, and the hazard of its repeated subdivision on very small lots, originally fixed a minimum of registry as a separate tenure, and declared that no zemindary assessed below 500 rupees under Bengal, or 500 pagodas under Madras, should be entitled to a separate apportionment of the jumma. But this limitation, affecting rather the Government jumma, than the absolute division of property, which might proceed, by coparceners, holding such zemindaries jointly on a common tenure, without separation of the government assessment, has since been abolished at both of the Presidencies,—in Bengal, without any reservation whatever; whilst at Madras, it has been restricted to a single entire village, with a known boundary.

5th Report, p. 61.

On the introduction of the permanent zemindary settlement, disputes of every kind between the zemindars and the cultivators were referred for decision to the Courts. I shall hereafter notice the result of that very questionable arrangement. But it has already been pointed out that in Bengal, great injustice was, at first, done to the zemindars by the Government proceeding summarily to the sale of their tenures for arrears; whilst they left them to the uncertain issue of a tardy suit at law, to recover, from their cultivators, the Land Revenue, on the previous realization of which their ability to discharge their own dues entirely depends. This gave rise to more extensive sales of the zemindary tenure than have since been necessary*. But the just remonstrances of the zemindars, on this head, seem to have led the Government into the opposite extreme.

They conferred on the zemindars summary power to distrain the property†, and arrest the person, of the cultivator; leaving him, again, no other means of redress against illegal or unjust distraint, and arrest, than the dilatory process of a law suit; and this arrangment was adopted by the Madras Government, on the subsequent introduction of the permanent settlement into their territories.

Regulation 28, of 1802, Madras code.

Experience having shown that, in conferring such extensive power on the zemindars, due precautions had not been taken to guard against its abuse, the subsequent enactments of both Governments have introduced material checks against its undue exercise: but they have been carried much farther at Madras, than in Bengal. Under the latter Presidency, distraint may be stopped, on security being given by the cultivator to bring the justness of the zemindar's demand to trial. It must also be preceded by a clear written demand; and the Courts may now refer all summary suits respecting the Land Revenue, or distraint, to the Collector, not merely for report, as formerly, but for decision, subject to a regular suit before the Court itself. At Madras, on the other hand, all summary suits respecting arrears of the Land Revenue, rates of assessment, or rights of occupancy, are cognizable, primarily, by the Collector only. On consent of both parties, Collectors may refer such suits to a punchaet‡, whose decision is final; or may themselves pronounce a decision, subject to a regular suit before the Court; but at Madras no cultivator can be ousted by a zemindar from his field, unless by an express order of the Collector, to be issued only on proof of the ryot's refusal of just and correct rates, entered in a puttah or lease to be tendered by the zemindar. No property of a cultivator can be distrained by a zemindar, without notice being given to the Collector, to whom the cultivator may at once appeal to release property distrained; nor can it, even after distraint, ever be actually sold, without the order of the Collector, which is not to be issued, unless the arrear is justly due, and a puttah or lease has been at least tendered to the cultivator. This last condition, also, is a necessary preliminary to the subsequent filing of any regular suit in Court, by a zemindar, against a cultivator. From misapprehension in the framer of the Madras regulation containing these provisions, as to the particular suits which are cognizable *summarily*, difficulty was at first experienced in carrying it into effect; but, as the Government directed this error to be rectified, it may now be considered in full operation under that Presidency.

2620, of 1832, Regulation 5, 1812, Bengal code, sec. 13 & 15.
Regulation 14, 1824, Bengal code.
2364, of 1832; Regulation 5, 1822; Madras code.

There are a few minor distinctions between the arrangements subsisting under the two Presidencies respectively, which, as alterations in the system of the permanent settlement, made subsequently to the Report of the Select Committee of the House of Commons in 1812, deserve also to be noticed.

It was stated in that Report that the sale of the zemindary tenure had been postponed, until the expiration of each revenue year. This continues to be the case at Madras, where attachment invariably precedes sale. The management of the Land Revenue is there resumed by the Government officers, and collected directly from the cultivators, as soon as the zemindar falls in arrear; and the sale of the zemindary tenure eventually takes place, only in the new zemindaries, for any arrear outstanding at the close of the year. Even when the year expires, the attachment or direct management of the Madras Government continues in the ancient zemindaries, for such extended period as may be necessary to recover the entire arrears. On the other hand, under the Bengal Government, on the expiration of one month after the zemindar's arrear accrues, the advertisement for sale of the zemindary tenure is published; and the sale itself takes place one month after such advertisement, unless it is postponed by the Collector, for special reasons; but it is not final, until confirmed by his superior in the Revenue Department. The period between the arrear accruing, and actual sale can, therefore, in Bengal, rarely exceed two months; and any effective attachment, or direct management, by the Government officers, as at Madras, is thus virtually precluded. The sale at neither presidency is stopped by the zemindar contesting the demand of the Revenue authorities. He is left, by a suit at law, to prove its illegality, which annuls the sale. Under both Presidencies, arrears of jumma are subject to 12 per cent. interest; but in Bengal, a further penalty, to the same amount, was in 1801, declared leviable, at the discretion of the Revenue authorities. In 1812 this was abolished, but revived in 1824; and in 1830, the two were consolidated in Bengal, into a penalty of 25 per cent., which the Collector cannot remit, without the express sanction of his superior authority in the Revenue Department.

5th Report, p. 61.
2620, of 1832; Regulation 8, 1830, Bengal code.
Regulation 1, 1801; 5, 1812; 12, 1824; 7, 1830.

Having thus brought down, to the latest date, the principal arrangements connected with the permanent zemindary settlement at each of the Presidencies, it remains to state its financial result. In the Report submitted by the Select Committee of the House of Commons in 1812, the amount of the Land Revenue assessed on the provinces of Bengal, Behar, Orissa and Benares, is stated as follows:

	Sicca Rupees.		
Bengal, Behar and Orissa - -	2,68,00,989	19	3
Benares - - - - - - -	34,53,574	11	5
Total - - -	3,02,54,563	24	3

5th Report, p. 19.

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* 5th Report, p. 61.

† Regulation 7, 1799, Bengal code.

‡ A punchaet consists of an equal number of arbitrators chosen by the litigants, and an umpire appointed by the public officer.

Vide jumma of the Land Revenue of Bengal, &c.

But this was merely the amount during the year 1790–91, the first year of the decennial or quartennial settlements in these provinces respectively. It did not include the revenue from lands, for which engagements had not then been concluded; nor the progressively increasing jumma agreed on for others, pending these settlements; nor the additional revenue resulting to the Government from the arrangements made with the Rajah of Benares in 1794, by which, on condition of an annual allowance to himself and his descendants of rupees 1,00,000, and pensions to other members of his family, he ceded to the Government the whole of his zemindary tenure. These additions, at the close of the periodical settlements in question, raised the assessment above mentioned, in 1800–1, to sicca rupees 3,06,13,777. 4. 10. which, on their expiration, was that declared, by the permanent settlement, to be unalterable, on the lands included in the respective zemindaries. In no case has the assessment of Government, on the lands included in any zemindary, been since increased. But, in numerous instances, the revenue of the Government upon lands *not included in any zemindary* had, at that period, been alienated to favoured individuals, and often to them and their heirs, by the native princes who preceded us in the sovereignty of India; and the resumption by Government of the revenue from these lands, where life-grants have expired, where hereditary grants have lapsed from want of heirs, or where the grants themselves have been found invalid, during the long course of thirty years, has materially increased the revenue, especially in Behar, where extensive life-grants of this description have lapsed. Certain waste lands also, as the Sunder Bunds to the southward of Calcutta, and others in Sylhet and elsewhere, *not included in any zemindary*, have been also newly occupied, and added to the public rent-roll; so that, from these causes, an increase in the Land Revenue of the permanently settled districts, under the Bengal government, has taken place to the extent of sicca rupees 18,54,076, or about six per cent. on the amount in 1800–1 above stated, making the total amount, in 1829–30, sicca rupees 3,24,70,853.

2644, of 1832.

Vide as above.

Vide jumma of the Land Revenue of the Madras Territory.

The accounts furnished for the Madras Presidency do not admit of so just a comparison; partly because those for the earlier period do not clearly distinguish the Land Revenue permanently settled on the zemindary tenure from the Land Revenue, in the same district, not so settled; and partly because, in those for the latter period, 1829–30, the whole of the revenues are depressed, and in the comparison unfairly, by the transfer to other heads, both in the permanently settled lands, and in those periodically settled, of a considerable branch of the revenue termed *mohturfa*, and other items, formerly included with the Land Revenue, but now separated from it. Making allowances for these circumstances, the comparison can be considered as only an approximation to the truth; and shows the jumma of the land settled in perpetuity, on the zemindary system, under the Madras Presidency, to have been

Ditto.

	M. Rupees.
In 1805–6 - - - - - -	1,07,92,500
In 1814–15 - - - - - -	1,02,44,214
In 1829–30 - - - - - -	85,11,009

The difference between the first and last of these sums, to the extent of Madras rupees 22,81,491, is, as above explained, to be attributed, partly to the former including items, such as mohturfa, to a large amount, entirely excluded from the latter, and is therefore in some degree only an apparent decrease. But it arises, principally, from the Government having re-purchased the right to the collection of their own land revenue, previously alienated to the new zemindars whom they created; and from the revenue of such lands having, in consequence, been transferred from the permanent zemindary, to the periodically settled countries, with which these lands are now incorporated, as noticed in the sequel. The annual decrease since 1814–15 in the permanent jumma, from this cause alone, in the Salem and Chingleput districts, where chiefly, of late years, these resumptions have taken place, amounts to nearly fourteen lacs of rupees *. The resumption of similar tenures has also been considerable in Rajahmundry, to the extent of about two lacs; in Ganjam, where a large grant of the Land Revenue to an European officer, for improving the breed of horses, was surrendered to the value of about 2 ½ lacs; and in Madura, by the resumption of the Dindigul lands to the amount of about two lacs of rupees per annum; but the true amount of the transfer, from the permanent zemindary jumma, to that settled periodically, under the Madras Presidency cannot be estimated at the full extent of the difference above stated.

Settled permanently, 1814–15:	
Chingleput - *M. rupees*	8,66,551
Salem - - - -	14,04,840
Total - -	22,71,391
1829–30:	
Chingleput - - -	2,86,311
Salem - - - -	6,04,652
Total - -	8,90,963
Difference Jumma reverted to Government - -	* 13,80,428

3136, of 1831.

Reviewing the result of the permanent zemindary settlement, it cannot but be admitted that it has failed, in the great object its benevolent founder had in view, of converting the zemindars of India into a landed aristocracy, whose paternal feeling for the peasantry should afford protection to the immense agricultural population of the country. The relative situation and interests of the two parties were entirely misunderstood. The hereditary contractor for the Land Revenue of the State was treated as the European landlord, whose interest it is to promote the prosperity of his subordinate tenantry; whereas such had invariably been the interest of the State itself alone, to which that of the zemindar is directly opposed. The native Governments had, accordingly, ever limited the zemindar's demand, on their behalf, and never forgot that the great mass of the hereditary peasantry were *their own* cultivators, the creators of the revenue paid to him, for them. They, therefore, rigidly guarded from infraction by him, the *Huqi Reyaea*, or rights of the hereditary ryots, stipulated for in every zemindary grant

2314, of 1832.

Appendix, No. 6.

Mr. Campbell's Paper.

grant; and, on each renewal of his periodical hereditary contract, took care to restrain his cupidity from ousting, to his own advantage, the hereditary cultivators or yeomen of the land, in favour of the inferior class of peasantry, whose interest it is to combine with him, in depriving this important class of their patrimonial inheritance. Entirely overlooking this circumstance, the British Government, with every desire to support existing rights, were, from ignorance of their nature, the immediate cause of their direct infraction. Whilst they imagined that, by merely limiting in perpetuity their own receipts, they had conferred all requisite benefits upon the country, by neglecting entirely to fix the payments of the ryots, which they however expressly stipulated should be liable to future regulation by them, they handed over, in Bengal at least, the whole body of their hereditary peasantry to the zemindar, whom they newly confirmed in his tenure, unfettered by those restrictions, which the experience of ages and the universal practice of the native Governments had shown to be essential to the prosperity of the country.

It is not surprising that, under such circumstances, the greater zemindars in Bengal followed the course to which their interest impelled them; and, as stated by Lord Hastings, ousted the hereditary, in favour of the inferior peasantry, a course unhappily elsewhere promoted under that Presidency, by clothing the same class of people with the novel character of minor zemindars. But when this unexpected result at last opened, in some degree, the eyes of the Government to its error, they discovered, too late, that they had no longer, on the part of the greater zemindars, or auction purchasers substituted for them, to deal with the hereditary contractor of the native government, removable for misconduct; but had embarrassed themselves with an irremovable incumbrance, calculated successfully "to "baffle the Government, in all attempts made to discover the actual condition and rights of "the great body of the people, though such attempts be professedly, and actually, directed "to the better administration of justice." 2632, of 1832.

The only proper subject of dispute between the zemindar and the cultivator is the *quantum* payable by the latter, to the former. This, as a mere question of Land Revenue, depending upon former accounts and local usage, is, in the first instance at least, more fitted for determination, on the spot, by the exchequer or revenue, than by the judicial, tribunals; as experience, indeed, seems to have taught both the Bengal and the Madras Governments, in their more recent enactments, before noticed. But, at the period of the permanent zemindary settlement, instead of repressing, as much as possible, all litigation on this point, by a preliminary record of occupants, fields and individual assessments, the Government left it quite undefined, everywhere subject to settlement, only by a suit at law. Indeed, by their own deliberate act, they opened a new, extensive, and fertile field for litigation between these parties. They, by law, attributed to the zemindar a property, not in the Land Revenue alone, nor even in the few fields which he occupied himself as a cultivator, but in every field throughout his zemindary, though occupied by, and belonging to, others; and thus raised between the zemindars and the cultivators the whole question of *meum* and *tuum* as to the soil, besides that of *quantum* as to its revenue before existing, referring all investigation of the entire rights of each to the decision of the judicial tribunals. This, indeed, was an easy course to pursue, where the landed tenures, most simple in themselves, were erroneously deemed so intricate, as to be unfathomable, even by the Government. But the legislature, which should settle all great general principles, never can devolve the search for, and discovery of them, on their subordinate judicial tribunals, whose proper duty it is merely to apply them in practice to details, without creating innumerable lawsuits, by the very uncertainty, in which the abandonment of their proper functions necessarily involves all rights, newly opened to such indefinite discussion; and without clogging the very operations of the Courts themselves, and involving them in inextricable perplexity, from the want of all rule, by which to regulate their decisions; thereby diminishing the number of decrees, as the weight of suits on the file increases. The Regulations declared enough to intimate to the Courts that "there were rights; but they neither pointed them out, nor "assisted them in obtaining a knowledge of them." Thus, the sale of the single Rajpoot 2296, of 1832. zemindary of Muneer, before mentioned, gave rise to no less than 1,060 new lawsuits; and to this same cause, more than to any defect in the forms or constitution of the Courts themselves, 5th Report, p. 55. may be attributed the 30,000 suits in the single zillah of Burdwan, mentioned by the Select Committee of the House of Commons in 1812; and the state of the files of many of the judicial tribunals in India, overloaded with suits, which, in reality, the Government itself have occasioned, by absolutely, in the code at each of the two Presidencies of Bengal and Madras, declining* to define, in their legislative capacity, the great general principles which should regulate the rights of the several classes connected with agriculture. These are clearly settled by law in most other countries of the world; but, in India, to the great injury of the people, they are left, as yet, by the British Government, open to dispute and chance testimony in every suit, and to the conflicting decisions of judicial tribunals, not only unaided by any general principle established by law, but actually hitherto misled by the enactments of the legislature.

Though direct legislation, on this point, has been professedly declined by both of the local governments, it has been already shown that the general tenor of their enactments, respecting the permanent settlement, indirectly tended to mislead and perplex the judicial tribunals, on this most important subject, and to prevent their arriving at a correct knowledge of the rights

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* *See* the latter part of clause 7, sec. 15, Reg. VII. 1799, of the Bengal code, and Reg. IV. 1832, of the Madras code.

Appendix, No. 6.

Land Revenue of India.

rights of the zemindars and the cultivators respectively. For the erroneous theory that the zemindar is the proprietor, not of the Land Revenue only, but of the soil itself, in every field throughout his zemindary, assumed at the outset of the Bengal code, pervades nearly every page of the subsequent enactments, at both of the Presidencies. Nay, premising that "it has been usual for the Government to deprive the zemindars, and to appoint "persons on its own behalf to the management of zemindaries;" the preamble to Regulation XXV. 1802, of the Madras code, boldly adds, "*thereby* reserving to the ruling power "the implied right, and the actual exercise, *of the proprietary possession of all lands whatever.*" The Courts under each Presidency are bound to administer the law according to these regulations of the Government, equity and good conscience being their guides only when these are silent. In Bengal, where no local arrangements exposed the grievous error of this theory, they have been misled to reduce it into actual practice, to the entire subversion of the rights of the hereditary cultivators under that Presidency; whilst at Madras, where the introduction of the new zemindars, and the actual immemorial sale of meerassy fields by the cultivators exposed the absurdity and falsity of the regulation theory, it has been, only in spite of the local code, that the same rights have been generally preserved from similar destruction.

2365, of 1832. The Madras Government, indeed, by Regulation IV. 1802, besides disclaiming, like the Bengal Government, any intention to "define or limit," by law, the rights of either class, positively enacted that the regulations for the permanent settlement shall not be construed to "infringe or destroy" them; and it has been explained in evidence before the Committee, that the intention of this law is to distinguish the *public* right to revenue from the land, whether retained by the Government itself, or alienated to jaghiredars free from payment, to shotriumdars or others subject to a small payment, or to zemindars subject to payment of the full permanent jumma, into the treasury of the state; from the very distinct *private* rights existing in the soil itself, with which the Government have neither power nor intention to interfere, held by the individual cultivators of fields, subject to the payment of that Land Revenue to the respective holders of it, the Government, or its several assignees, the jaghiredars, shotriumdars and zemindars above mentioned.

Vide Appendix. If such were the intention of the Madras regulation in question, as was evidently the object of the more explanatory regulation framed by Mr. Harrington in Bengal, it is manifest that both were radically defective, in not bearing on their face, in the most explicit terms, the clear declaration of this most material distinction, on which so much has been already said; because so much appears to depend. Where the permanent zemindary system continues in force, it is obviously imperative on the local legislatures to check further injury to private rights, by correcting the erroneous theory pervading their codes, on this most important subject. Such certainly was the aim of the rules proposed by Mr. Harrington; and the opposition given to them, by the highest judicial officers in Bengal, would have lost much of its force, had his rules been founded on the simple distinction in question. By assuming, as the basis of all legislation on this point, that the right of jaghiredars, zemindars, and assignees of the state, of every kind and denomination whatsoever, is, as such, confined to the receipt of the Land Revenue exclusively, of which alone they are the holders; in the same manner that the right of the Government itself is confined, in the periodically settled districts, of which the revenue has not been transferred by them to such persons; and, by explaining that this right to the receipt of the Land Revenue is perfectly distinct from the separate right to the soil itself, vested, in all districts, settled periodically or permanently, in the hereditary or other occupant cultivators, according to local usage, subject to the payment of that revenue, the judicial officers would be able to obtain that clear notion of each, which is essential to the due maintenance of both; and to perceive, that the jaghiredar and zemindar may unite the two in his own (*neez, neejoot, kummattum*) fields, cultivated by his hired labourers or slaves; though absolutely excluded from the latter in all other fields, held by temporary occupants, under annual or special agreements, and especially in the fields held by hereditary occupants, on a prescriptive tenure. The want of a clear distinction between these two separate rights, united in the same person only in particular fields, seems to have induced two judges of the highest court in Bengal* to treat them as universally conjoined; thus to mix truth with error; and, erroneously attributing to the zemindar rights in all lands which are vested in him in some fields only, to consider rules which went to adjust his rights correctly, as "inconsistent with the proprietary right and "title vested by law in the zemindars."

2673, of 1832. "The practical difficulty of adjusting the relation of the zemindar and the ryot, after an "assignment to the former of all he can gain, by the destruction of the latter, must be of "the most serious nature;" but it does not appear insurmountable; and the arduous nature of the task, arising from the errors committed by the Government itself, is no ground for shrinking from the performance of a duty, so necessary to the vindication of the British character for justice. The first step, for this purpose, seems to be such an enactment as that above suggested, in order to narrow the field of dispute between the zemindar and the cultivator, and to bring it back, as under the native governments, to the mere *quantum* payable to the former, by the latter. But in Bengal this should be combined with the modification of section 2, Regulation XVIII. of 1812, before noticed as objectionable, which, with some other excellent subsidiary rules, is expressly proposed in Mr. Harrington's paper. I would also submit, whether, with reference to what has been stated respecting the *putnee* tenures under

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* *See* Minutes of Mr. Leycester and Mr. Ross, and Mr. Mill's evidence in 1831, answer to question 3205.

Appendix, No. 6.

Mr. Campbell's Paper.

under the Rajah of Burdwan, Regulation VIII. of 1819 in the Bengal Code, does not require material modifications.

With respect to the quantum payable by the cultivators, it has been justly observed, that by simply defining it, and thus satisfactorily adjusting all disputes between the Government, or their representative, and the numerous minor classes connected with agriculture, a good revenue settlement tends more to promote order, to preserve harmony, and to check litigation and crime, amongst all ranks of society in India, than the whole code of laws, or the tribunals established to administer them. *Vide* Minute of Sir Thomas Munro, dated 22 January 1822. By section 8, Regulation I. 1793, a formal pledge to effect such a settlement was given to the cultivators, at the period of the permanent zemindary settlement; and the obligation, on the local Government, to redeem this pledge, is only augmented by the vast debt of justice which it has since incurred, on this account, to the cultivators, whose rights have been so grievously infringed. The right of the Government to interfere between the zemindar and the cultivator, to define the *quantum* payable by the latter to the former is unquestionable. It is not only founded on the ancient common law of India, but was clearly reserved, as before stated, at the period of the permanent settlement, in the manner more fully explained in the preamble to Mr. Harrington's proposed rules. Indeed it has since then continued to be invariably exercised, both by the Bengal and Madras Governments, in requiring the interchange of mutual engagements, with the express view of defining specifically its amount. The only question is the mode in which the interference of Government can best be exercised.

Although both Governments have promulgated enactments to enforce the interchange of such agreements, and that of Madras has gone so far as to render it the indispensable preliminary to distraint, or to any other process whatever of a zemindar against a ryot, it is evident that the endeavours of Government to induce it have proved abortive. This result is attributable to its being an infraction of the hereditary cultivator's prescriptive tenure, tending to reduce him to the situation of the peasantry below him, who hold under special agreements only. The arrangement, therefore, has proved as hostile to the feelings of the people whom it was intended to protect, as to those of the zemindars, against whose exactions it was aimed; and where it has proved fruitless, it is advisable to seek for some more effectual means to accomplish the desired end.

It has been suggested that "nothing short of a ryotwar assessment, to be made by the 2671, of 1832. "officers of Government on behalf of the zemindar," can effectually define the cultivator's payment or zemindar's receipt. The system which experience has dictated to the Government themselves, for the administration of the Land Revenue in the provinces under their own management, as best calculated to promote the interests of the cultivators in the lands under their immediate charge, seems evidently to be also the best suited to the same end, as regards their other cultivators, who have been transferred to the zemindars. But, as the rates limited for the Government demand, which extend nominally, in some cases, to one-half of the gross produce, might, in the case of its assignee, the zemindar, become the real 2671, of 1832. measure of demand, it has been doubted, whether there might not be considerable difficulty in the principle to be followed, where they may prove so excessive as to leave to the cultivator nothing but a bare subsistence from the soil; for "taking the general average of the "country, if more than a third be taken by Government, there can be no private property "in the land, that is to say, no rent."

This last-mentioned proportion, however applicable to Europe, where the expensive and laborious nature of husbandry absorbs a very large share of the produce, is by no means applicable to many parts of India, where the productive power of the land often depends upon the certainty and source of irrigation, as much as on the quality of the soil itself, and where, in consequence, the labour and expense necessary to be bestowed upon its culture 4274, of 1831. are comparatively trifling. In the entire province of Tanjore, for instance, 30 per cent. of the gross produce is stated to be the long-established allowance for the whole seed, labour, and capital employed in agriculture, leaving a clear net surplus rent, of from 15 to 20 per cent. to the hereditary meerassy cultivator, saleable at many years' purchase, even though he pays the remaining 50 to 55 per cent. to Government. 3163 & 3437, of 1831. The rates in question, however, it is apprehended, will, on investigation, be found to be mere rough general average data; and the quantity of produce actually taken, must, it is presumed, depend, in each instance, on the productive power of each particular field. But even supposing them to prove excessive, as they were certainly found to be in the Coimbatore, Ballaree, Chingleput, Cuddapah, Salem, Dindigul, and other districts under the Madras Presidency, where the Land Revenue is under the immediate management of Government, and the original field assessments have 2408, of 1832. been reduced in favour of the cultivators, to the extent of no less than from 37 to 12½ per Report to Sir T. cent., the mere circumstance of the cultivators being placed under the zemindars is no reason Munro, 6 Nov. why the Government should not see their rates reduced to moderation, at the expense of 1826, para. 188. the zemindar's unfair exactions where he has improperly raised them; and where this has not been the case, at the expense of the Government itself; in the same manner that they have already made similar reductions in the several ryotwar districts above mentioned, as explained hereafter.

So long as the zemindar pays his fixed jumma, the Government have not yet interfered to regulate the cultivator's rates. But where arrears accrue, and a public sale of the zemindary tenure takes place, unless the sacrifice, on account of purchase-money, is very great, the Home Government have directed every zemindary tenure "to be purchased on the part 3156, of 1831. "of the Government, and then settled with the ryots on the ryotwar principle." This order has, as yet, had little practical effect under the Bengal Presidency, where it was, at first, 3158, of 1831. opposed by the local authorities. But under the Madras Presidency, two-thirds of the Chingleput and Salem districts respectively, formerly settled on the zemindary tenure to the annual value of more than thirteen lacs of rupees, as before stated, have reverted to the Government, who now come to a direct settlement with each individual meerassy cultivator, fixing and lowering the field rates payable by them, there, and elsewhere, so as materially to reduce the total amount of the Land Revenues under that Presidency.

There can be no doubt that such complete purchase, and entire resumption, of the right to the management of the Land Revenue, is the best mode for the Government to acquire the undisputed power, and authority of adjusting the rates of the cultivator's payments, in the zemindary lands. But if the sacrifice of purchase-money requisite for this purpose should be found to be so great, as materially to impede this desirable end, it might be for consideration, whether, without modifying the existing law, rendering the zemindary tenure saleable for arrears of jumma, (any alteration in which might affect the due realization of the revenue,) it would not be preferable, in practice only, to suspend altogether the sale of the zemindary tenure; and, on an arrear accruing, merely to attach, and continue the attachment of the Land Revenue, as in the case of the ancient zemindaries under the Madras Government, and to introduce a ryotwar field assessment.

The inexpediency of selling the zemindary tenure, unless the Government itself becomes its purchaser, seems obvious. The evils produced by its transfer to private individuals unconnected with the ancient zemindary families, whether as regards the disturbance of the existing relation subsisting between the principal classes in the community, the distress of the aristocracy, the cancelling minor tenures, the ejectment of the hereditary peasantry, or the frauds on Government by subdivisions, all dictate its abolition; unless it is the object of Government, by redemption of their own Land Revenue, more effectually to protect the rights of the hereditary cultivators, where no ancient zemindars exist. But where, either the interest of the State in upholding the ancient families of the zemindary aristocracy, or the great pecuniary sacrifice required of the Government renders the purchase of the zemindary tenure objectionable, attachment, or a continuation of management, by the Government officers, equally obviates most of the evils arising from sale. It retains the zemindary tenure in the ancient family. It as fully secures the jumma eventually; and any little delay, necessarily attending its realization, is compensated by the advantage of that full insight into the landed tenures, which an efficient detailed management of the Land Revenue ensures for satisfactorily adjusting the ryot's rates of payment; a reasonable *malikana* being granted to the zemindar, during the temporary suspension of his functions. In the same manner, advantage might be taken of the management of the Court of Wards, on behalf of minors, lunatics or other incapacitated zemindars, or of the attachment and management of zemindaries by Collectors under process of Court, pending civil suits, to effect a similar adustment of the ryot's rates of payment; and all that would be requisite, for this purpose, would be enactments in India, limiting the subsequent demand of the zemindar to the rates fixed by the Government officers, similar in principle to that, with which the rules framed in Bengal by Mr. Harrington conclude.

Any attempt, however, to adjust satisfactorily the payments of the cultivators must necessarily fail of success, unless it be attended by a thorough reform in the office of village accountant. It has been one of the greatest errors of the permanent settlement to allow this useful office to fall into disuse, or where it exists to place the holders of it entirely under the zemindars. The object of the original institution of the office of Putwaree, or Curnum, was that, after the rates payable by the cultivators had been adjusted, they should register them, as recorders of the Government, nominated for the mutual guidance, as much of the hereditary payers, as of the hereditary receivers, of the Land Revenue; nor could any measure have been more inexpedient, than the transfer of this most useful check against the exactions of the more powerful on the more helpless classes of the community, from the protecting hands of the ruling power itself, to the exclusive charge of the zemindars; for they thus obtained the complete surrender of the great check against their own rapacity. Endeavours have, of late years, been made, in Bengal, to revive this useful office, where it had fallen into disuse. But it seems of the highest importance, that, in the permanently settled districts under each of the two Presidencies of Madras and Bengal, it should be efficiently restored; and that the holders of it should be declared the public officers of the Government exclusively, no longer subject to the control of the zemindars.

In the rare cases to which, it is hoped, the sale of the zemindary tenure will for the future be confined, it seems also worthy of consideration, whether it may not be preferable, instead of cancelling all engagements with the cultivators, as at present, to make this rather the exception, than the rule; and to maintain all such engagements, except those alone which may be found to have originated in collusion or fraud, with the view of unfairly depressing the just rates demandable from the cultivators; and thus ultimately affecting the realization of the Government jumma. There exists no reason for disturbing such engagements if not founded in fraud or collusion; and no lapse of time can justly give a sanction to any fraudulent or collusive deed.

In concluding these remarks on the permanent zemindary settlement, I would observe that this system of revenue administration, in itself, affords one of the strongest illustrations of the levelling nature of our institutions in India. The equal division of paternal property amongst the sons, peculiar to the Hindoo law, would no doubt have tended to break down both property in the land, and in the Land Revenue tenure; had not the policy of the native Governments, as before explained, counteracted, in practice, this prejudicial theory of their law, by acknowledging, as matter of financial convenience, the head of the family alone, as ostensible zemindar; yet, though the maintenance of the aristocracy in India was the very object of the permanent zemindary system, the sale of that tenure introduced along with it, and the rigid adherence to the written Hindoo law, strictly interpreted, imposed on our

Courts as the imperative rule for decision, had the directly opposite tendency, to facilitate subdivision. Even when experience of this inconvenience induced the natives, of their own accord, to resort to the European expedient, of devise by will, which was calculated, in some degree, to check this evil, and restore the practice under the native rule, one of the British Governments in India, by a legislative enactment, interfered to render the objectionable text of the Hindoo law subversive of its preferable practice, and to annul this expedient, borrowed from the British code. *Vide* Regulation 5, 1829, of the Madras code. An attempt was indeed made by Sir Thomas Munro, to induce the principal ancient zemindars under the Madras Government to consent to an arrangement similar to entail. But it failed, because it was less the object of that arrangement to settle the tenure upon a single heir, than to deprive the existing incumbents themselves of the 2396, of 1832. power they now possess to mortgage or sell their tenure, of which they are naturally averse willingly to divest themselves.

PERIODICAL SETTLEMENTS.

THE defects of the permanent zemindary system for the management of the Land Revenue were developed only by degrees. The eminently benevolent character of the distinguished nobleman who introduced that principle of revenue administration into Bengal, and the approbation which it received from some of the first British statesmen of the day, clothed it, for a long period, with a venerated sanction, which almost precluded the agitation of any question respecting its success. But, about the period when it was first introduced into Bengal, a new territory fell under British dominion at the Presidency of Madras, which gradually opened access to a clear and thorough insight into the real nature of all Indian tenures, and ultimately led to an entirely new system for administering the Land Revenue of that country.

In 1792, after the first Mysore war, the districts of Salem and Baramahl, with Dindigul and Malabar, were ceded by Tippoo; and, after the fall of Seringapatam in 1799, Coimbatore, Canara, and Soonda, were transferred to the East India Company. In 1800, the Madras Government also obtained, by cession from the Nizam, the Bellari and Cuddapa zillahs, distinguished there as the "Ceded Districts," and in 1801 the whole of the Arcot Carnatic. In these new territories, as in every other part of India, all the fields were held by an industrious and numerous yeomanry, or body of small proprietary cultivators, either in severalty, or in joint village communities, as before explained; but they paid the public revenue direct into the treasury of the State, without the intervention of zemindars, or middlemen of any kind whatever. In the more ancient possessions on the Coast of Coromandel such intermediate agency had, on the contrary, been nearly universal.

The provinces of Salem and Baramahl were, at first, placed under charge of Colonel 1237 & 2404, of 1832. Read, to whom Sir Thomas Munro was attached as an assistant. Soon after tranquillity had been established in these countries, Colonel Read proceeded to limit, define and record the Government demand, not only upon each individual cultivator, but upon every separate field he occupied; giving rise to the revenue system of administration which has since obtained the name of the "Ryotwar field assessment," more fully described in the sequel. In the Ceded Districts the same system was afterwards more methodically introduced by Sir Thomas Monro himself; and it was subsequently extended, under various Revenue authorities, over the Arcot Carnatic, and the provinces of Madura, Dindigul and Coimbatore, where, during the first few years of our administration, the Land Revenue of extensive tracts had been rented out to a set of middlemen, or temporary zemindars, who sub-rented it to the heads of villages, giving rise to abuses which are fully detailed in the Fifth Report p. 118. of the Select Committee of the House of Commons in 1812.

The Government assessment, thus fixed on each field, was payable by the cultivator on such fields only as he occupied annually, to the potail or head of the village, a public servant, who remitted it to the native head of the district, or talook, whence it was forwarded to the public treasury in charge of the European Collector. A few years after the acquisition of these new countries, an attempt was made by the Government, in Salem, Baramahl, and Dindigul, the provinces first acquired, to substitute, for the agency of their own public servants, that of an artificial class of new zemindars, who purchased at auction the heritable right to realize, from the cultivators, these defined field assessments, varying in value annually with the extent of land which happens to be occupied, on condition of entering into a contract with the Government, for the payment into the public treasury of a distinct invariable sum, fixed in perpetuity, being about ten per cent. less than the estimated payments of the cultivators. In the previous part of this Paper, the circumstances have been explained which caused the failure of this attempt, in consequence of these estimated receipts having been over-rated, and which led to the gradual re-purchase, by the Government, of the zemindary right, and the ultimate reversion of two-thirds of these lands to the direct management of the public officers, under field assessments, which, of late years, have been greatly reduced. But in the remaining new provinces, as the Government came more extensively into direct communication with the actual cultivators of the land, the fundamental error of the permanent zemindary settlement, which ascribes to the zemindar, as such, the proprietary right in every field, became gradually more and more apparent. Each field was found occupied by its own holder, who, in numerous cases, inherited it from his ancestors; and, in extensive districts, had immemorially sold the right to it; both the name and duty of a zemindar being there equally unknown. The occupant's right to the soil became thus distinguished from the zemindar's right to the Land Revenue payable by that occupant; and in the ancient zemindaries, where both these rights were united in the same person, investigation proved that they were so in certain fields only, not universally. Accordingly, under the Presidency of Madras, the zemindar's exclusive and universal right in the soil, the illusive phantom of the Indian code, was gradually reduced to its true form—that of an hereditary agency, vested with a proprietary right in the Land Revenue alone. The question then resolved itself into the expediency, or otherwise, of continuing, where it existed, or creating, where it did not exist, this intermediate hereditary contract agency for the realization of the public dues. Meantime the direct settlements made with the ryots themselves insensibly, but undeniably, established the fact, that, in fixing in perpetuity the contract jumma payable by the hereditary agency of zemindars, the Government had been entirely deceived, in supposing that it had advanced a single step, towards regulating or determining the separate Land Revenue, which that agency are merely employed to realize, but which is quite distinct from the contract jumma, that they pay. This view of the subject was placed in a very strong light, in 1807, by an able memoir of Mr. William Thackary, replete with striking and just illustrations, and ultimately prevented all further progress in the permanent zemindary settlement under the Madras Presidency.

Appendix to the 5th Report, p. 981.

About the same period, the extension of the principle of limiting, in perpetuity, the amount of the public contract with the zemindars, for the lands under revenue engagements to them, had been suspended under the Presidency of Bengal. But its suspension did not proceed from any doubt of the exclusive and universal proprietary right in the soil erroneously attributed to the zemindar; and, consequently, many of the evils, which have been shown to have resulted from the permanent settlement, in the Lower Provinces under Bengal, have found their way into the valuable region of Upper India, termed the Ceded and Conquered, or Western Provinces, also under that Presidency.

In 1808 objections were very unexpectedly urged against the extension of the permanent zemindary settlement to these newly acquired districts under Bengal, by the Commissioners, Messrs. Cox & Tucker, themselves strenuous advocates for that system, expressly deputed to carry it there into effect. Their objections, however, were not founded on any exposure of the fundamental errors which its theory involves, but exclusively on the local peculiarities of these newly acquired provinces, and on the probable loss of prospective revenue likely to attend the measure. It was indeed stated, that "the proprietary right in the land is at "present contested." The great disproportion of the population to the extent of land capable of culture, and the unequal division of waste land, were also noticed; and the necessity of previous inquiry into the alienations of the Land Revenue, with the imperfect knowledge acquired respecting the landed tenures and capabilities of these provinces, compelled the Commissioners to represent that the "resources of the country have not yet "been brought forth. An asset of future revenue to the extent of no less than 75 lacs of "rupees per annum, must be considered extinguished, by the immediate limitation of the "public demand upon the land." It was thus still, under the Bengal Presidency, erroneously, but universally, believed, even by the most enlightened of their public functionaries, that fixing the zemindar's jumma, the sole act of the permanent zemindary settlement, not only determines the sum to be paid into the coffers of the State, but is equivalent to limiting the public revenue upon the soil itself; when, in fact, its entire failure to effect this is its most obvious and important defect. The Commissioners, in conclusion, added, that "any premature attempt to introduce it must necessarily be attended by a material sacri-"fice of the public revenue, and may, in particular cases, prove injurious to the parties "themselves, whose prosperity it is the chief object of the measure to secure, upon a dura-"ble foundation."

5th Report, p. 53.

1895, of 1832.

Report of the Commissioners, 13 April 1808.

p. 39.

The Bengal Government, however, notwithstanding these representations, insisted on the introduction of the permanent zemindary settlement into the Western Provinces of Upper India, so earnestly, as to induce these Commissioners to resign. But the Home Government, impressed with more correct views of the real question at issue, "uniformly evinced, "throughout the whole correspondence on this grand question, fully as strong an anxiety "that the rights of individuals should not be infringed, as that the interest of the State "should not be compromised by a premature discussion;" and all further extension of the permanent zemindary settlement, at either Presidency, was ultimately set at rest, in 1817, by Mr. Canning, then President of the Board of Control, who communicated to the Chairman and Deputy Chairman of the Court of Directors the following, as points, on which the Board of Control and Court of Directors jointly had, after ample discussion, finally agreed

Paper by the Right Hon. John Sullivan.

"That the system of 1793, though originating in the most enlightened views and the "most benevolent motives, and though having produced considerable good, has nevertheless "been attended, in the course of its operation, with no small portion of evil to the people, "for whose happiness it was intended.

"That the same views and motives which dictated the original introduction of the per-"manent settlement 25 years ago, would not, after the experience which had been had of "it, justify the immediate introduction of the same system, into provinces for which a sys-"tem of revenue administration is yet to be settled.

"That the creation of an artificial class of intermediate proprietors, between the Govern-"ment and the cultivators of the soil, where a class of intermediate proprietors does not "exist in the native institutions of the country, would be highly inexpedient.

"That no conclusive step ought to be taken, towards a final settlement of the yet un-"settled provinces, until it shall have been examined, and, if possible, ascertained by "diligent research and comparison of collected testimonies, as well as by accurate survey "of the lands to be settled, how far the principles of a system which would bring the "Government into immediate contact with the great body of the people, can be practically, "and usefully, applied to them."

Appendix, No. 6.

Mr Campbell's Paper.

Few will now be found to question the wisdom of the policy, which past experience of the permanent zemindary settlement evidently dictated to this enlightened statesman.

It has been already shown that the attempt to create a landed aristocracy out of the hereditary contract agency, employed in managing the Land Revenue, was attended by a vast subversion of individual property, partly from the sale of the zemindary tenure itself, partly from its attributing to the government contractor rights in all land, which he possessed only in some fields, and its giving to him, exclusively, what belonged chiefly to others. It remains, however, now to notice the more material fact, that the income, which the zemindar himself receives—whether paid to him in the shape of *malikana*, direct from the Government treasury, by the State itself, when they divest him of his hereditary management of their Land Revenue; or drawn by himself, during his management, in the shape of the difference between what he receives from the cultivators, and what he pays to the Government as his contract jumma—is a dead loss to the State, whose charges are augmented, or receipts reduced, precisely to this extent. The Government of Lord Hastings, in 1821, observed, that, "looking to the character and conduct of many of the zemindars in Bengal, "it might well be questioned, whether the rent drawn by them from their zemindaries is less "a tax upon the country, than if the amount were collected on account of the Govern-"ment;" and it has been recently declared in evidence, before the Committee, by an equally competent authority, that, in the Lower Provinces of Bengal, the collections of the zemindars now exceed double the amount which, in 1793, was solemnly declared to be the perpetual limit of the Government demand upon the country,—the zemindars, at present, deriving from the Land Revenue a greater income than even that which had been reserved by the State to itself. The enormous sum thus sacrificed in favour of the agency of zemindars, constitutes perhaps the highest expenditure made by any Government in the world, in the realization of its revenue. So vast an alienation as one half of the Land Revenue collected from the country, in favour of the contract agency of hereditary zemindars, or farmers-general of the land-tax, might indeed be excusable, did it lead to any accumulation of capital, or reproductive expenditure. But, with the exception of a few capitalists, amongst the auction purchasers of the zemindary tenure, in Calcutta, who are all absentees, resident at the metropolis, the zemindars, in general, are rarely saving men; and their income is expended in dead consumption, not in reproduction. "It goes," says Mr. Thackary, "to feed the idle "and unproductive; for footmen and peons, opera girls and dancing girls; giving great "dinners to country parties, and giving treats to Brahmins, are expenses which bring "nothing back; they are all consumption; there is no reproduction; and they are con-"sumed, in a great degree, upon worthless domestics, and in waste." It was obviously, therefore, imperative on the British Government, whilst it supported the few ancient aristocratic zemindary families that remained, not to create new zemindars; but to realize their Land Revenue by means of an agency less expensive and less cumbrous, and at the same time more efficient, and more easily controlled by the State, in the administration of the interests confided to their charge.

3434, of 1831.

Revenue Letter from Bengal, 30 March 1821.

2613 & 2929, of 1832.

3344, of 1831.

3345, of 1831.

Appendix to the 5th Report, p. 987.

There is no doubt ample proof that, under the permanent settlement in Bengal, as the population augmented, cultivation greatly increased, fully perhaps to the same extent as in the periodically settled districts; but, in both, there is express evidence that it is the cultivators alone who advanced upon the waste; and, such increase of cultivation, though concomitant with the permanent settlement, was, by no means, caused by it. In the Lower Provinces of Bengal, indeed, the permanent settlement enabled the zemindars, by ousting the hereditary cultivators, in favour of the inferior peasantry, to increase the cultivation by a levelling system, which tended to depress the hereditary yeomanry, or middle ranks of the community, and to amalgamate them with the common labourers and slaves, from whom the highest judicial authorities in Bengal are now unable to distinguish them—a change which must have seriously depressed the middle class, the only solid basis of all further advancement, or improvement.

3349, of 1831.

Minutes of Mr. Leycester and Mr. Ross.

In India, therefore, where the only aristocracy connected with the land are the mere hereditary farmers-general or contract agents of the Government, and the soil itself is universally occupied by a numerous class of petty proprietary cultivators, it was obviously impracticable to introduce the European theory of landlord and tenant, without an infraction of individual rights. It never ought to have been, nor can it now ever justly be, made a question for consideration or decision, whether, in India, it be politic to give the preference to great, or to small, holders of land. The law and usage of the country have immemorially and irrevocably determined the right in the soil to be vested in particular classes. Whatever may be the extent or value of such right, the smallest, no less than the greatest tenure should be held inviolably sacred; and the right of millions of field proprietors to hold on defined terms directly of the State, never can be abrogated, for a mere theoretical improvement in the administration of the Land Revenue, without an Act of the most sweeping confiscation, ever hazarded by a civilized Government. It was clearly the duty of a just Government anxiously to protect all existing rights, and, by defining its demand on the possessor of each tenure holding immediately of the State, to maintain every class in its respective situation, and to ensure the benefit of any remission or reduction in its Land Revenue to those who pay it, instead of allowing it to be intercepted, by its intermediate revenue contractor, the zemindar. For, when a remission of the Land Revenue is granted to the occupant proprietor holding directly of the Government, it goes immediately to augment agricultural stock, and is applied to the improvement of the land, and the support of productive industry, returning, like money lent at interest, ample profit into the coffers of the State. It is only by such a course that the accumulation of capital, amongst the industrious middle class, who may be aptly denominated the yeomanry of India, can be so fostered, as naturally to give a forward impulse to society in that extensive region.

MADRAS PRESIDENCY.

Original Ryotwar Settlement.

3887, of 1831.

The system for the management of the Land Revenue introduced by Colonel Read had a double object in view. It not only contemplated a settlement with each individual cultivator, to the exclusion of all intermediate hereditary agency, and with the reservation to Government alone of every further increase of revenue from the extension of cultivation to the waste, which both the zemindary and village systems improvidently alienate to the zemindar or village manager exclusively; but it fixed and recorded a specific sum of money as the *maximum* revenue payable on each field, or tract of unoccupied land; and where the revenue was payable in kind, it commuted the grain, or other product, for a money assessment. Its first process, for this purpose, was, by an actual measurement and inspection of each cultivated field, or tract of waste, to ascertain, by survey, the superficial extent of the land, the tenure of its highest occupant, and whether it were fitted to yield unirrigated, irrigated, or garden crops. But there still remained the more difficult task of estimating its produce, and thence deducing a fixed *maximum* assessment in money, to be attached to the soil itself, not varying with the particular produce grown upon it. This two-fold process obtained the name of the "Ryotwar or Field Survey."

This survey really effected the object, which the benevolent founder of the permanent zemindary system hoped to have ultimately attained, by means of the zemindars, who, under both the Bengal and the Madras Presidencies, were, in vain, urged to define the ryots' payments, and to commute those in kind into a specific sum of money, to be entered in the engagements which they are required to interchange with their ryots. But, by fixing the Government revenue upon each separate field, it also precluded fraud on the State in subdivision, and greatly facilitated the transfer, occupation, and relinquishment of land, amongst a peasantry, many of whom, from the variable and limited stock they possess, are unable to occupy, with advantage to themselves, the same extent of land, for any considerable number of successive years. But it must be admitted that, even under the direct agency of the Government itself, the objects in view were attained, only after long and careful inquiries.

3556, of 1831.

3555, of 1831.

In England, where high moral feeling prevails, and the people and their superiors are the same, there is nothing more fallible than agricultural experience, or more common, than for the landlord to demand, and the tenant to agree to pay, rents higher than can be realized. In India, therefore, where the Government and its subjects are so different, and where moral feeling has, comparatively, less influence over the lower classes of our native agents, necessarily employed extensively in arduous details of this description, immediate accuracy was not to be expected. Accordingly, if the several field surveys, in the different provinces under the Madras Presidency, exhibited, when first completed, considerable defects, it is rather matter of surprise that, with such defective means, so great an approximation was, at first, made to a tolerably fair rate of assessment, than that it was only by degrees that a more just and perfect standard was subsequently attained.

2410, of 1832.
Minute of the Madras Board of Revenue, 5 Jan. 1818, para. 262.
* Madura, — Report to Sir T. Munro, 6 Nov. 1826, para. 154.
South Coimbatore.

The revenue surveys under the Madras Presidency were not regulated by any uniform rule; and, in some respects, were perhaps defective in principle. The most ample discretion was vested in the local officer on whom this duty was imposed in each district, and the details naturally varied with the particular views of each individual thus employed. In a few instances* the survey was conducted hastily, and the grounds of the Collector's proceedings were not reported, and cannot now be traced; but, in general, the surveys were deliberately executed, carefully superintended, and explained in much detail to superior authority. They were nowhere, however, so systematically and ably conducted, as in the Ceded Districts by Sir Thomas Munro, whose survey served as a model for those subsequently introduced.

3492, of 1831; 2413, of 1832.
2420, of 1832.
2412, of 1832.
Report to Sir T. Munro, 6 Nov. 1826, para. 149.

In estimating the produce of each field, its soil, the crop on the ground, or its stubble, the supply of manure, and of water for irrigation, and every other information procurable, either from accounts of previous payments, or otherwise, were taken into consideration, by the assessor; but he was generally guided by the opinion of the ryots themselves, provided they made a fair assessment; and the information in question was used by him, rather as a check against under-assessment by the ryots, than as the rule for his own implicit adoption. Some of the surveys record the data which regulated this estimate of the produce, with more accuracy than others. In Madura, for instance, the chief criterion, the nature of the soil, is particularly noted; each field being registered as fine loam, clay, sand, &c. of the 1st, 2d or 3d classes, and this alone, with their extent and boundary, is what the field register contains. A separate table attaches a distinct money assessment, to each of these several descriptions of soil; whilst in other provinces, such as Dindigul, the result alone is entered. Each field is registered, not as of such a soil, but as one of so much produce only, its corresponding assessment in money being also entered, according to fixed rates.

Ditto, para. 17.

3163 & 3498, of 1831.

Under the Native Governments, the assessment on garden land often embodied a species of excise duty with the land-tax, and consequently fixed the Land Revenue demand at money rates, varying with each different product. Money rates had also invariably been assessed on all unirrigated lands, varying often, as in the province of Arcot, in a similar manner, according as the crop might be grain in the ear, or pulse in the pod; and the average of these old money rates, under the Native Government, formed a good standard for the guidance of the assessors, in the particular descriptions of fields termed *garden*, and *unirrigated* land. But one of the greatest defects in the ryotwar surveys, throughout the Madras territory, seems to have been too servile an adherence to the native system respecting irrigated land.

In

Appendix, No. 6.

Mr. Campbell's Paper.

In India*, the productive power of the soil is wonderfully increased by irrigation; and when the source of supply is such as to carry along with it a fertilizing manure, suspended in the water, which is left as a deposit on the land, it may, in some degree, tend to equalize the productive power of soils, originally different. To the precarious nature of all irrigation may be ascribed the ancient usage of calculating the public money assessment due from irrigated land with reference to a certain share of the produce commuted at a price mutually fixed by the Government and the cultivator; and to the extraordinary fertility of irrigated land, and the tendency in irrigation, especially of great rivers, to equalize its fertility, combined with the comparatively trifling labour and expense required for its culture, may perhaps be attributed the share of only half the produce, which, under the Native Governments, was considered, throughout India, a sufficient remuneration to the cultivator, for the stock and capital employed in all land of this sort; and which, indeed, continues to be so, even to the present day, in Tanjore, where the ryot's tenure is saleable, at a very high price. But if it were intended, in every case, to leave to the cultivator full remuneration for his labour and the use of his capital, and to confine the demand of Government to a moderate rent, it has been urged that no proportion of the gross produce could ever with propriety have been assumed as a standard for assessment; because some lands yield no rent, and others different proportions of their produce as rent, according to their respective fertility. In some of the the ryotwar surveys under the Madras Presidency, irrigated land was assessed with reference to its net produce, or rent, and not to its gross produce; and where the gross produce was registered, it in general regulated only the relative productiveness of fields, villages or districts, not their absolute money assessment. This was in the first instance fixed by tables, which it would perhaps be difficult universally to reconcile with the just principle above mentioned; but these were liable to modification, by the self-interest of the cultivators being called into action to maintain due proportions between different fields; the holder of any particular field obtaining a reduction of its survey assessment, if he could point out another field inadequately assessed; and it was endeavoured to guard against over-assessment, in the rough field estimates of the native assessors, in the best regulated districts at least, by a subsequent process of the ryotwar survey. The money assessments proposed in detail upon each separate field by the native assessors, were never, in the best regulated districts, assumed as the standard of *maximum* demand upon the ryot. Experience showed that it is in the nature of an assessment, proceeding from single fields to whole districts, and taking each field at its supposed average, to make the aggregate greater than can be realized. The whole of the rough field estimates by the native assessors, therefore, underwent a complete revision before the Collector himself, and were corrected by the very reverse process. The average collections of a considerable number of previous years, modified by the opinions of the most intelligent natives, and in some degree by the result of the detailed survey itself, were assumed as the surest basis for fixing the aggregate sum that was to be the total assessment on each entire district. This was first apportioned on the villages, and then finally upon the fields, corresponding additions, or deductions having ultimately taken place in the detailed survey, without disturbing the relative proportions which it had originally established, between the fields in the same village, the villages in the same district, or the districts in the same province, except where error or fraud rendered it necessary. The whole was then confirmed, according to the best information that each officer entrusted with the survey could obtain, of the amount which should form a just assessment on the country under his charge.

* 2523, of 1832.

4274, of 1831.

3163, 3498 & 3886, of 1831.

The utmost care, in so difficult a process, as the assessment of each separate field within the extensive dominions in question, could not be expected to be at once accurate. It was only by attentively watching the result of its realization for a series of years, that a proper judgment of its accuracy could be formed; and where the survey was conducted deliberately, and occupied several years in its progress, great opportunity for such observation was afforded, by acting on it at once, as it was gradually introduced. This, accordingly, was the proceeding invariably adopted; and, as the survey rates, at first, even after final correction and reduction by the Collector, constituted not the absolute demand itself, but only the *maximum* or limit of demand upon the cultivator, experience of their tendency, under the ryotwar settlement, was acquired, without exhausting the resources of the country, by the Collector granting to all the ryots for the fields too highly assessed, and to the poorer ryots for all their fields, ample deductions or remissions from the survey rates; the *maximum* survey rates were the universal limit, but the amount to be paid in each year was raised, or diminished, within that limit, according to the existing circumstances of each cultivator.

This uncertainty of the absolute demand upon the cultivator was one of the most obvious defects in the original ryotwar settlements, under the Madras Government. It originated in the state of the country, as handed over to us by the Native Government, who frequently exacted not only the whole of the surplus rent, but even more, trenching on the capital itself of the cultivators; and who, with the short-sighted view of increasing their immediate receipts, compelled the cultivators to occupy more land than could be beneficially cultivated by the agricultural stock of the country. As the *maximum* rates of the new field surveys were necessarily, in a great degree, at first, founded on the previous money-rates, or where these did not exist, at least on the previous collections of the native Governments, they would very generally have proved excessive, had they not been invariably accompanied by the annual discretionary remissions just explained. But, so soon as sufficient experience had been had of their results, to form a correct judgment of their tendency, proposals for their reduction were made by many of the local authorities; and in the southern division of Coimbatore, a material reduction was granted.

Report to Sir T. Munro, 6 Nov. 1826, para. 217.

Sir Thomas Munro, in particular, after reporting, for the first time, the result of his survey of

Appendix to the 5th Report, p. 783.

of the Ceded Districts on the 26th July 1807, laid before the Government, on the 15th of the following month, a very complete plan* for rendering his revised field assessments, not the permanent *maximum* merely, but the permanent *absolute* demand upon the cultivator; by reducing them 25 per cent. on all lands, and 8 per cent. more, or 33 per cent. altogether, on lands artificially irrigated from wells; submitting, at the same time, his recommendation, that perfect freedom of cultivation should accompany this general reduction in the field survey rates. *p. 943.

4668, of 1831; 2404, of 1832. The advantages likely to ensue, from the adoption of these suggestions of Sir Thomas Munro, were fully admitted by the Madras Government. But their pecuniary exigencies, at the time, were considered to preclude their adoption; and, just as the field survey of the Ceded Districts had been brought to a conclusion, whilst those of other districts were still incomplete, or in progress; in fact, before the ryotwar system for the management of the Land Revenue, under the field survey rates, had anywhere had a fair trial, or had been released from the trammels of excessive assessment, and compulsory labour, which it inherited from the policy of the Native Governments, until then too servilely pursued, the ryotwar system itself was entirely abandoned. The evils of over-assessment and compulsory labour, which the ryotwar system exposed, and for which the appropriate remedies were suggested, were believed, by those who had no practical knowledge of its operation, to be inherent in the system itself; and it was relinquished, on the erroneous ground that its principles and details were incompatible with the new system of judicature for India, which it was justly considered the paramount duty of the Government to uphold.

VILLAGE SETTLEMENT.

On the abandonment of the ryotwar field system, as a prohibition existed against the extension of the permanent zemindary settlement to districts where no intermediate agency of zemindars were to be found in the native institutions of the country, recourse was had to what has been termed the "Village Settlement" of the Land Revenue, which was introduced into all the provinces under the Madras Government, not previously settled on the permanent zemindary plan; with the exception of Malabar and Canara, where local peculiarities induced the continuation of the ryotwar settlement, and Coimbatore, Madura and Dindigul, where the progress of the village settlement was subsequently stopped.

2405, of 1832. What has been termed the village settlement, under the Madras Presidency, held, in some degree, a middle place between the zemindary and ryotwar systems, respectively, which preceded it. It proceeded on the basis of making over, for a period of three, and subsequently of ten years, the right to the public revenue from the fields of each village. not to a set of strangers, middlemen, contractors only for the revenue itself, unconnected with agriculture, but to the village cultivators themselves collectively, or at least to such of them as would agree to the Government terms, and on their refusal, to the head of the village alone, on a contract for a term of years, stipulating for a fixed payment in money into the public treasury, being generally the average of the collections for previous years. During these leases, all increase of revenue from the extension of cultivation to waste land was transferred to the contractors, the payment to Government being fixed for the entire village, including both arable and waste. It was intended that the whole body of the cultivators collectively should become parties to this lease; and the theory of the system contemplated the gradual subdivision and distribution of the sum agreed to be paid for the village, as an assessment to be fixed, eventually in perpetuity, not indeed upon each field, but upon the entire lands of each cultivator, the absolute demand on each, *where all agreed to the lease*, being confined to his own share of the sum payable into the public treasury; and the collective, being convertible into an individual payment, where the interests of the community dictated a separation; or kept entire, where the integrity of the joint village tenure was maintained. But where, as was generally the case, a few only consented to the amount fixed by Government, or the head of the village alone agreed to it, the contractors became mere temporary zemindars, or intermediate agents standing between the cultivators and the Government. In this character they were entitled to demand from such cultivators as declined to be parties to the lease, the excessive maximum survey rates, for the fields each occupied, without being obliged to grant any of those ample discretionary abatements, which had been their universal concomitant under the ryotwar system; unless both parties voluntarily agreed to reduce them, or consented to a division of the produce, or to a specific payment in kind. But the contractors possessed no power to constrain the ryots to occupy more land than they were willing to cultivate. The difference, between the amount actually received by them from the cultivators, and the fixed contract sum annually payable to Government, constituted the profit, or loss of the village renters.

Under the pressing orders also received from England, about that period, requiring from India a surplus revenue of a million sterling, accompanied by a threat from the Honourable Court of Directors to take the revision of the establishments into their own hands, a mistaken economy of the Madras Government curtailed the establishments necessary for continuing the details of the ryotwar settlement; and it was abandoned, because the pressing exigency of financial difficulty, at the moment, dictated the short-sighted policy of withholding that reduction of the maximum field survey rates, which, under any system of revenue administration, was absolutely necessary, to prevent their trenching upon the capital of the cultivator; and consequently on the vital resources of the State. By taking the average collections of previous years, as the standard of rent demanded by Government, in the new village contracts, without any allowance or deduction to cover the risk of good and bad seasons, undertaken by the renters, the Government raised their demand to such a rack-rent, as necessarily excluded by far the greater number of the cultivators from becoming parties to this new village settlement. Accordingly, the cultivators were in general handed over, for the period of these leases, to the heads of their respective villages, or to a select few only of their brethren, who alone became the Government contractors. As such, they were entitled to levy from their brother cultivators the maximum survey rates which the Government, under the ryotwar system, declined to reduce; and which, as the contractors had agreed to the payment of an invariable rent, every where high, were demandable and likely to be exacted, without those ample discretionary remissions or reductions, made by the Collectors in the over-assessed fields generally, and in favour of the poorer ryots in particular, which alone rendered the exaction of such maximum rates practicable, under the previous ryotwar system, without inflicting irreparable injury upon the country.

In a few districts where the village rents were least excessive, for they were invariably high, and a considerable number of the cultivators became parties to the lease, the result of this settlement was less injurious, than in others, where only a few of the villagers stood as temporary middlemen between the Government and the rest of the peasantry, anxious to realize as much from the cultivators as they could, during their temporary leases. In the villages most favourably situated the renters, at first, in many instances, rigidly exacted the maximum survey rates, and thus drove away many of the poorer, and, by degrees, of the better class of cultivators, to other villages. For, in a thinly populated country, the vast quantity of waste land thrown upon the hands of the renters, generally, enabled others amongst them, especially in the less favourably situated villages, to hold out the allurement of cheap land to the cultivators in adjacent villages; and the consequent competition for labour, amongst neighbouring and rival renters, ultimately led to a general division of the produce, or voluntary reduction of the maximum survey field assessments, which, on the whole, operated in favour of the ryots. But the renters did not possess, like the Government, capital enough to enable them to reduce these rates sufficiently; and their very competition for labour kept up a restless spirit of migration amongst the poorer peasantry, " and retarded improvement, by " attracting the population from the fertile to the inferior soils, thereby diminishing the " capital stock of the country." The Land Revenue assessment, adds Mr. Chaplin, " was no " longer regulated by any fixed principle, but was settled by competition, which would be " a very good guide in England, but is a very bad guide in India. This competition proved " extremely injurious, for it sacrificed all rights of property, by giving cultivated lands to " the highest bidder, and ousting old tenants from their hereditary occupancy; whilst it " distributed waste lands to new settlers for almost nothing, thereby causing ruin to those " villages from which they had deserted, under the village settlement." Improvement, in any single village, was thus made at the expense of the deterioration of several of those in its neighbourhood, the gain in the former going to the renters alone, and the loss in the latter falling ultimately on the Government. Many of the most flourishing villages accordingly fell into decay, to the amelioration of only a few of an inferior description. Most of the principal cultivators of the country, who, as heads of villages, had been led to engage in these lease contracts by the fear of losing their official emoluments, and having strangers intruded upon them, were ruined and imprisoned by Government for arrears. The great body of the cultivators, generally, shut out from all direct communication with the Government, oppressed by the renters, and discouraged by the cessation of the former extensive discretionary abatements of the maximum survey rates, where they did not resort to an actual division of the crop, yielded to the natural force of the unabated field assessments, which, not taxing the various kinds of soil in that very nice proportion, necessary to render the cultivation of the more fertile and highly assessed preferable to that of the less fertile but less highly assessed fields, pressed them out of the more productive high assessed lands into the occupation of soils more lightly assessed indeed, but of diminished fertility, and requiring more labour to render them productive. The natural course of the occupation of land was thus inverted, to the waste of useful labour, the reduction of agricultural stock, and the exhaustion of the best resources of the country. Nor were the moral effects of the village settlement less lamentable. The ryotwar servants, trained to constant employment in revenue details, necessarily degenerated, under a system which left them in listless inactivity. The heads of villages, confined in gaol as revenue defaulters, lost that attachment to the State, and that local influence, which render them so important a link in the civil government of this part of India. Dissentions amongst the renters bred feuds and parties in the villages, alike injurious to the morals of the people, and to the revenue of Government. Indeed, to such a height had these evils attained in some districts, that the Government invited the village renters to surrender their leases long before the period for the expiration of their contracts arrived; and when all the leases finally terminated, " the villages returned into the hands of Government in a lamentable state of impoverishment, " and in some districts, particularly in Bellari, in a state, as described by Mr. Chaplin " and Mr. Thackaray, of absolute bankruptcy."

2405, of 1832.

5177, of 1831.

2405, of 1832.

Present or Modified Ryotwar Settlement.

The Select Committee of the House of Commons, in their Fifth Report of 1812, justly expressed great doubts of the propriety of abandoning the ryotwar settlement, for this system of village leases; no less on account of the high scale of the village rents themselves, than because the conversion of the heads of villages into farmers of the Land Revenue tends to revive in each village a petty tyranny, and the levy of unauthorized exactions upon the inferior peasantry, such as had been successfully suppressed only by the introduction of the ryotwar field assessment itself. This was immediately followed up by a despatch from

p. 156.

Vide Appendix.

the Home Government, of the 16th December 1812, to the Presidency of Madras, in which, after stating that the differenceb etween the systems of the permanent zemindary, and village lease, contracts, for the Land Revenue of the State " appears to be in degree, and not in " principle, both having a tendency to affect the interests, feelings and rights of the small " landed proprietors," they strongly urged upon the local Government the expediency of reverting, in all practicable cases, to the system of ryotwar field settlement for the management of the Land Revenue.

But the faith of the Government, in most of the provinces not settled on the zemindary tenure, having been, in the meantime, pledged to the maintenance of the village lease settlements, during the periods respectively fixed for their duration, the ryotwar field settlement, though reverted to in the Coimbatore district, where the village leases were abandoned as based in fraud, and in Madura and Dindigul, where they had not yet been introduced, was 5251, of 1831. not generally re-established in the provinces under the Madras Presidency until about the year 1820, when the village leases finally expired. It was then reverted to, under very ample instructions drawn up by myself, and issued by the Board of Revenue at Madras, on the 5th January 1818, the substance of which it is necessary here briefly to recite. *Vide* Extracts from their Minute in the Appendix.

para. 292. In these instructions, a broad distinction is drawn between the previous field ryotwar settlement under Colonel Read, Sir T. Munro and others, and the *modified* field ryotwar settlement, then introduced, and now prevailing under the Madras Presidency, founded indeed upon their system, but differing from it in several most important points. It was, in the first place, para. 294. declared, that " any compulsion or restraint on the free labour of the ryot, which may have " been exercised under the former ryotwar system, is most expressly forbidden." It was next stated that " the new settlement also differs from that which formerly prevailed, in " another essential point. Instead of denying the existence of all private property in the " land, on this side of the Peninsula, it expressly acknowledges that property to exist in " most of the provinces, to a greater or less extent; and, as it is no less the desire of the " Honourable the Court of Directors, than that of the Government and the Board, to uphold " private rights, it will be the duty of Collectors to guard against any infraction of the " landed tenures of the country." Having previously gone into an examination of the relative rights of all parties possessing any interest in the soil, and into a detailed inquiry respecting the ryotwar field survey assessments, as conducted in each province, a revision of such of these surveys as involved any infraction of individual rights was directed, with a view to their restoration, where practicable; and the utmost caution was inculcated against further similar errors; the parties with whom the new settlement was to be made being most particularly described.

para. 298. To preserve from infraction the hereditary prescriptive tenure of the *meerassidars, oolcoodies* and *kudeems*, by the inferior peasantry or *pyacarries*, it was even proposed by the Board of Revenue, that the Collectors should be altogether forbidden to admit the latter to any direct engagements with the Government. But, as this would have excluded the inferior peasantry, even where they might have been called in by the State, or its representatives, to occupy, as temporary substitutes for the higher classes, the fields which the latter had left unoccupied, the Government rightly determined, that, where fields might be occupied by individuals possessing hereditary rights in the soil, the settlement should be made with them only, to the exclusion of their under-tenants, labourers or slaves holding of them; but that where fields were not occupied by such classes, Collectors might enter into agreements for such fields alone, with cultivators who might not hitherto have paid revenue direct to the Government.

para. 299. The excessive nature of the former ryotwar field survey rates was also most prominently noticed. It was attributed to exaggerated measurement, to vague estimates of the probable productive quality of the soil, with reference rather to its apparent nature and extent than to its actual produce, to exorbitant commutation prices of that produce, and, above all, to the surveys generally having proceeded from details to the aggregate, and not from the aggregate to details. Authority to reduce the maximum survey field assessments was, therefore, given to each of the Collectors, who were exhorted to be guided by the orders of the Government, to regulate them, so as to " give encouragement to agricultural industry, and thereby " promote the general prosperity of the country."

para. 306. In conclusion, the Board of Revenue observed, " there is only one point more in which " the new ryotwar settlement differs from those which formally obtained, to which the " Board deem it requisite to call the attention of the Collectors, viz. that no extra assess- " ment, to the extent of ten per cent., is to be made on the more fortunate or industrious " ryot, in order to compensate the Government for the failure of the more extravagant or " unfortunate. This rule formed one of the fundamental principles of the former ryotwar " system, and it has been recently urged by Colonel (afterwards Sir Thomas) Munro, to the " Government, as requisite for the support of the settlement now to be generally introduced. " In forwarding the letter in which this recommendation is contained, the Board observe " that the Government have taken no notice of it; but it is so repugnant to every principle " of justice, has been so strongly condemned by the highest authority in England, and is so " subversive of every right deliberately conferred on the people by the judicial code, to the " maintenance of which the faith of the Government is solemnly pledged, that the Board " feel confident an enactment of this description will never receive the sanction of their " authority."

Revenue Letter from Fort St. George, 2 Oct. 1819, para. 198. The language thus used by the Board of Revenue on the 5th January 1818, on this particular point, being rather that of reprobation, than dissent, Mr. Elliot's Government, eight months afterwards, or in the month of October following, on this account alone, directed the whole of the above paragraph, containing the very important revocation of the previous objectionable rule on this subject, with some others in the same paper, conveying what was, perhaps, properly deemed too warm encomiums, or too severe strictures, on the previous systems of revenue management, to be struck out of the instructions, before they were circulated in the provinces. But they had long previously been issued; and, as regards this particular point, were, perhaps fortunately, beyond recall.

The resources of the country generally having been severely impaired by the effects of the village settlement, the ryotwar system, according to these instructions, was reverted to in the provinces subject to the Presidency of Madras, under the greatest disadvantages. But, with the modifications and improvements above described, it was no longer obnoxious to some serious objections, urged against those particular principles involved in the original ryotwar system, which, as above explained, were now deliberately abandoned.

A few able advocates of Sir T. Munro's original system still, indeed, support the rule last mentioned, for an extra assessment on the more prudent and industrious cultivators generally, to the limited extent of ten per cent., to cover the loss which Government sustain, by the failure of their less fortunate brethren, upon the ground on which it was adopted by Sir Thomas Munro when a Collector, and subsequently recommended by him as a Commissioner, in India; namely, as an effectual check against fraud, when remissions from the full field survey assessments are likely to be claimed by the ryots on false pleas of poverty, or for losses never sustained; because those who are made to pay for their brethren will not suffer such pretences to screen any, who, themselves, are able to pay. But Sir Thomas Munro, in his subsequent high station as the head of the Government at Madras, never once proposed to revive this antiquated practice; and, abolished, prohibited and declared illegal, as it has been, since 1818, to advance this long exploded rule, as any argument against the modified ryotwar system now in force is to manifest ignorance of its abrogation.

4726 & 5190, of 1831.

3525, of 1831. No. 109, Edinburgh Review, p. 95.

Indeed, however useful such a rule may have been, under the original *maximum* field survey assessments, at the period of their first introduction, when extensive discretionary remissions from them were systematically granted, its utility is no longer obvious under the new system, which has reduced these rates to an extent that they now form the *absolute* demand on each field, and render such remissions unnecessary; except in rare instances, to be considered rather the exception from the newly-modified ryotwar settlement, than its rule.

The first of the great reductions thus made in the original field survey assessments took place in the province of Coimbatore, which now exhibits, more than any other district, the advantages resulting from the ryotwar system. In the northern part of that province the field survey rates were originally moderate; but in the southern division, assessed at rupees 22,23,363, they were, in the years 1805 to 1806, reduced in the large sum of rupees 6,75,600, or about 37 per cent.; by diminishing them, not at that rate uniformly, but more or less in each district, village, or field, according as they were found to exceed those in the neighbouring division. The subsequent introduction of the village settlement into this province gave rise to the most extensive frauds and abuses, calculated, in the aggregate, to have amounted to nearly six lacs of pagodas, or twenty-one lacs of rupees; and this was the cause why the village settlement was abandoned in Coimbatore so much earlier than in other districts, or in 1815–16. Since that period, the new ryotwar system has been in operation in it, for fourteen successive years, under the uniform administration of Mr. Sullivan; and, during this period, the field survey rates were still further reduced, throughout the province, to the extent of rupees 87,511, being principally in the irrigated or rice lands, most highly assessed.

Report to Sir T. Munro, 6 Nov. 1826, para. 217.

4630, of 1831.

Ditto, para. 219.

From the statement given in Mr. Sullivan's evidence, it appears that, during this period, the net increase in the receipts from the land revenue of Coimbatore has, on the whole, been considerable. The difference between the receipts in 1815–16, and 1828–29, being rupees 1,78,083, or about nine per cent. But the cultivation increased in a much greater proportion; in the unirrigated lands about 30, in the garden lands about 20, and in the irrigated lands about 15 per cent., owing to the reduction in the field survey assessments; which was so great under the first of these heads, as to depress the revenue considerably. The net increase on the entire province, which alone is stated above, arises principally from the garden lands, in which a considerable investment of private capital took place, from several thousand wells being newly sunk by the cultivators, a most expensive, but highly improving process, in India.

4583, of 1831.

Report to Sir T. Munro, 6 Nov. 1826, para. 227.

4648, of 1831.

The ryotwar system in Coimbatore, however, differs, in some respects, from that in the other districts under the Madras Presidency. In all the other districts, the reduced survey rates are levied on each field, occupied by the cultivator, whether purposely left fallow for pasture, or not. But in Coimbatore, each cultivator may occupy pasture land, to the extent of one-fifth of his entire farm, on the mere payment of one-fourth part of the survey rates; and all land, taken in addition to the usual farm, expressly for the cultivation of the inferior pulse called "horse gram," pays a very trifling rate, much lower than the reduced field survey assessments.

Report as above, para. 219.

Not only, therefore, were the original rates, wherever excessive, reduced in Coimbatore, without limitation, to a fair standard, before the introduction of the village rents, or so far back as 1805 and 1806; but, since that period, those on the finest and most highly assessed soils have been still further reduced by Mr. Sullivan; whilst, by the arrangement just mentioned, peculiar to this province, the rates on a considerable portion of the inferior soils are also, in practice, lowered 75 per cent. under those in any other district.

Ditto, para. 222.

Such moderation in the field assessments of this district, for a series of years, has rendered the whole of the garden, and a great proportion of the irrigated, as well as many of the un-

4618, of 1831.

irrigated fields, a saleable property. The garden land sells as high as in England*, or from twenty to twenty-five years' purchase, of the cultivator's surplus net receipts. This necessarily has, to a great extent, checked those changes in the occupation of land, common in districts more heavily assessed. The land usually held by a ryot, or what may be termed his estate, corresponding with what in the Ceded Districts is called his *appanum*, (*tax*-land), or in the Carnatic *kyput* (land *in hand*), is distinguished usually, in Coimbatore, by the term *putkut*, or land *tied to the grasp, or seisin.* Misled, by discussions which took place in India, respecting a proposed settlement never actually carried into effect, the authorities in England were induced to suppose, that the settlement in Coimbatore, to which this name of *putkut* has occasionally been given, involves an assessment, not upon each field, but on the entire estate; and that it is for a limited period of years, not annual. But this originates in misapprehension. The assessment is on each field exclusively, subject to the deviations stated above; and, though binding on the cultivators for one year only, in order to enable the poorer classes of them to extend, or contract their farms, as their circumstances fluctuate, it is in Coimbatore, as in every other ryotwar district, at the option of the cultivator, binding on the Government in perpetuity; for the cultivator and his heirs never can be removed from their fields, so long as they pay the reduced field assessments fixed upon them.

3321 & 3476, of 1831.

4704, of 1831. Report to Sir T. Munro, 6 Nov. 1826, para. 223.

The next great reduction in the original survey field assessments was that made in the Ceded Districts, of Bellari and Cuddapah, proposed originally by Sir Thomas Munro in 1807, but not carried into effect until 1820, when he was at the head of the Government. It consisted of a uniform reduction, to the extent of twenty-five per cent. in the assessment on all fields; and eight per cent. more, or thirty-three per cent., altogether, on the fields watered by wells, in order to cover the cultivator's expense in keeping such works in repair, and amounted in the aggregate to rupees 6,69,303, in the Bellari division alone, of those districts.

Letter from the Collector of Bellari, dated the 29th June 1823.

This reduction of the field survey rates in the Ceded Districts, instead of taking place, as in Coimbatore, to an unlimited extent, in such fields only as were deemed too highly assessed, so far back as 1805–6, or when proposed by Sir Thomas Munro in 1807, was delayed until nearly twenty years afterwards; and was then made on all fields indiscriminately, with the exception of those rated at the extreme lowest assessment. Meanwhile, deprived of the Government remissions originally intended to be their inseparable concomitant, the higher rates, so far as they operated, with other causes, during the village leases, had in a long course of years exhausted the resources of the country, even more than the frauds in Coimbatore had impaired its prosperity; and though their ultimate reduction to a limited and less extent, produced proportionate improvement of the same nature as in Coimbatore, it necessarily required a longer period to bring its fruits to maturity.

Ditto.

'In making the reduction of the survey field assessments in the principal division of those districts, my attention as Collector was forcibly attracted to the relinquishment of the finer high-assessed, for the occupation of the inferior low-assessed fields; and I did not conceal my apprehension, that, in Sir Thomas Munro's celebrated survey of the Ceded Districts, the assessments on the inferior soils, although not too low in reference to their productive powers, were not followed in a proper ratio by the assessments on the finer soils: in other words, that the poorer soils may be considered to be fairly assessed, but the better kinds too highly. The limited reductions of twenty-five and thirty-three per cent., with the trifling exception of the fields rated at the extreme lowest assessment, having been made equally and uniformly upon all lands, I was of opinion that to establish a proper ratio between the assessments on the higher and lower soils respectively, and to induce the re-occupation of the finest lands, it would be necessary still further "to reduce the higher survey rates temporarily, by discretionary extra reductions," for, though I admitted that such a measure is more liable to abuse by the native officers, than when the reduction is limited and universal, leaving no room for the exercise of their discretion; yet I submitted that it was "much better that the Government, who have much, should be defrauded of a little, than that the sources of their revenue should be drained by an injudicious exaction of their dues from the ryot, whose little is his all."

Letter of the Madras Government to the Board of Revenue, dated the 9th Nov. 1824.

Sir Thomas Munro was justly of opinion that the relinquishment of land was to be attributed chiefly to the poverty of the cultivators, and to the inadequacy of agricultural stock in the country. But he did not concur with the Board of Revenue, in thinking either the premises, or inference, of the local authority, without foundation. "The assessment," he observed to them, speaking of his own survey, "has also had a considerable share in the relinquishment of land, and though in a much smaller degree than those two main causes, the Governor in Council is inclined to think that it has had more than is supposed by you. When the high and low-rated lands retained bear the same proportion to each other as those thrown up, it is a sign that the relinquishment is not owing to the rates of the higher class. But when the high-rated land relinquished is in a greater proportion to that retained than the low, it is a proof that it is too high; and this has happened in a considerable number of villages." He then states his objections against disturbing the reduced survey field assessments for the further period of eight or ten years; but he expressly recommends that, at the expiration of that period, a second and final reduction of them should take place.

Accordingly, in comparing the present relative situation of Coimbatore and the Ceded Districts, it must not be forgotten that the second reduction of the survey field assessments, ultimately made by Mr. Sullivan in the former, remains still, in the latter, to be effected; and that the original reductions not only took place twenty years later in the latter, but were then granted at uniform rates of 25 or 33 per cent. on all fields universally; whilst, in Coimbatore, no limit was imposed. The result of the reduction gave an average of 37 per cent.

Appendix, No. 6.

Mr. Campbell's Paper.

cent. on the entire district; but in particular fields, villages or districts, it was carried much further.

2408, of 1832.

It would extend this paper beyond due limits to follow, in detail, the reductions made in the survey field assessments of the remaining districts under the Madras Presidency. I shall therefore confine myself to stating that, in the northern division of Arcot, they have been already reduced to the limited extent of 12½ per cent. on all fields indiscriminately, in the same uniform manner as in the Ceded Districts; whilst they are undergoing reduction, to an unlimited extent, in Baramahl and Salem, and in Madura and Dindigul, in such fields only as the local authorities deem too highly assessed, on the plan observed in Coimbatore.

2427, of 1832.
Minute, 31 Dec. 1824, para. 17.

The great improvement which has attended these reductions in the field assessments is alluded to by Sir Thomas Munro, in these words: It "has laid the foundation of private "landed property in districts, in which it was never before known; in Baramahl, Coimba- "tore, and the Ceded Districts. And this beginning will gradually spread over all the "land of these provinces. In the Baramahl, land has become saleable for several years' "purchase in many villages of every district, and even in Ahtore, the most highly assessed "of all the districts. In the Ceded Districts land has become saleable in two or three dis- "tricts of the Bellari division, and in several villages of almost every district in the Cudda- "pah division."

Report to Sir T. Munro, 6 Nov. 1826,
para. 116.
para. 157.
para. 172.
para. 182.
para. 187.
para. 26 & 29.
para. 11.

In my subsequent report to Sir Thomas Munro, of the 6th November 1826, I have stated the grounds for my opinion, that the reductions made in the field assessments of the unirrigated lands in Tinnevelly require re-consideration; that those made in 44 villages of Madura, to the extent of from 7 to 42 per cent., still further demand investigation and revision; and that those originally granted in Dindigul, to the extent of from 11 to 20 per cent., should be distributed anew, at one uniform rate upon all fields indiscriminately, and extended still further from 12 to 20 per cent. The renewal of the field survey in the southern division of Arcot, left incomplete, is also suggested, with some remarks on its more important details; and the new field survey, then in progress, in Chingleput, is likewise noticed; but I am not aware how far any of these measures have been since carried into effect.

It may be useful here to explain the manner in which the modified ryotwar field system is now conducted by annual settlements, under the Madras Presidency. In the spring of each year, every native Collector, of whom there are generally ten or twelve under the European officer in charge of a large province, makes the circuit of his district, to ascertain the fields which are occupied, and the individual holding the highest tenure in each. He then allows the poorer ryots to relinquish any fields they may not desire longer to retain, and grants these, or other unoccupied or waste fields, to such other ryots as desire newly to extend their cultivation.

The settlement itself is not begun by the European Collector, until towards the harvest, when the native Collector of each district, with his district accountant, is, in the first instance, summoned to meet him. The records of the district accountant show the result of the native Collector's previous circuit through the villages of his district. The quantity of land in each village, with its assessment, is ascertained, that portion of it which the ryots have agreed to cultivate is distinguished from the rest, and the reduced field survey assessment on it, after the usual deductions in favour of those who have the revenue alienated to them, or remitted in their favour, forms the native Collector's estimate of the probable settlement of the Land Revenue, for the season. He then affords personal explanations, as to the general state of the several villages in his district, and the local causes of those changes which are observable in the accounts, compared with those of former years.

This preliminary having been completed, the village accountants are next summoned to attend the European Collector. Their more detailed accounts show how far the several ryots have completed the engagements into which they entered with the native Collector; and what fields, of the lands agreed to be cultivated, have been left waste. The causes of these alterations are minutely investigated and explained, and the records of the village accountants are checked, by information obtained from their competitors, or other sources.

The Collector's native establishment then prepare, from these data, a separate account for every individual ryot; specifying the name of each field, whether irrigated, unirrigated, or garden land, cultivated by him, or at his risk and charge, its number in the survey accounts, and its assessment, with the alienations or remissions (if any) in his favour. This account also exhibits the ryot's stock; the number of his cattle, sheep, &c.; that also of the persons in his family, male or female, the extent of land exempted from revenue cultivated by him, invariably on very easy terms; and his actual payments to the Government for many years past. These, which are called the rough ryotwar accounts, form the basis of the European Collector's final settlement; and when any discussion arises with a particular ryot, they enable the Collector to decide the point at issue without delay; for they contain, in fact, a summary revenue history of each individual contributor.

These accounts having been prepared for each ryot, the whole of the cultivators themselves, in eight or ten villages, are ultimately summoned, at the same time, to the Collector's presence. Here, the account of each man, and the deductions (if any) made in his favour, are compared, in detail, with his own personal information, by the Collector's native establishment: any items in it, to which objections are started, are examined, discussed, and if erroneous corrected. It is here that the frauds of the village accountants are detected, by the envy, jealousy, or honesty, of one ryot pointing out the favours improperly granted to his neighbour. The objections of the ryots, if ill-founded, are overruled, by the explanations of the head of the village, the village accountant, or the other cultivators in the same village, or by the exhortations of the inhabitants of the neighbouring villages, also present. For these persons never hesitate voluntarily to interfere, and to reprimand such as start unfounded objections; and a ryot, who obstinately demurs for hours to the laboured and authoritative reasoning of the Collector's native establishment, will often give way at once to the voluntary arguments of his fellows, whose explanations are perhaps better adapted to his capacity, and whose opinion, being more disinterested, no doubt carries with it more weight. But if the ryot's objections are valid, he always persists in appealing to the Collector himself. The details of every ryotwar settlement must devolve on the native servants. The presence of the European officer is, no doubt, useful, to superintend the whole; but it is chiefly requisite, in order to afford, on the spot, to every discontented ryot, this facility of instant access, and immediate appeal, which affords the best check against either fraud or oppression, in the course of the settlement. The Collector, if a judicious revenue officer, seldom has occasion to decide such questions himself. He soon learns to distinguish, amongst the ryots assembled, which are those universally-respected, throughout the country, for their good conduct, impartiality, and sound sense; and his call upon them for an opinion, invariably given publicly, without any previous preparation, whilst it silences all complaint, relieves the officer of the Government from the odium of deciding questions, in which its interests may often be involved.

All discussions with the ryots having thus been terminated, the *puttah* or lease, and its counterpart are drawn out, and the former having been sealed by the Collector, the whole of the ryots in each village are called before him. Every man here separately exchanges engagements with the Government, to the number of 60,000 or 70,000, in some provinces, and receives from the European's Collector's own hands his lease, accompanied by the betel leaf, &c., the usual seal of all native compacts. If any ryot still objects to the terms of his lease, he declines to receive it; and the grounds of his objections are here formally discussed, and finally decided, by the Collector, in open public audience.

In each village, its head, or potail, the chief of the police, is also invariably the village Collector, on account of Government. He realizes, from each individual ryot, the amount of the Government revenue, as the instalments fall due; and remits it to the native Collector of the district, also vested with magisterial powers, similar to those of a justice of the peace; whence it is forwarded to the European Collector, uniting in his person the superintendence of both the revenue and police departments over the entire province. I mention that the potail or head of the village, is thus invariably employed in his proper station, under the Madras Presidency; because the contrary has been inferred from the evidence given before the Committee. I have personally ascertained from Mr. Mill, that an error of the press has
3522, of 1831. occurred, in printing his evidence, where he is made to state, that under the Madras Presidency, the potail is "*not* employed in the collections;" whereas he intended to explain that he is *also* so employed. This error of the press seems also to have been the origin of the inference drawn from the evidence of another intelligent witness, that the difference between
1783, &c. of 1832. the Bombay and Madras systems, consists in the former alone constituting "the potail the "collector of the assessment;" whereas, in fact, no difference whatever exists, in this respect, between the systems at Madras and Bombay.

I shall now conclude my observations on the ryotwar system for administering the land revenue, by briefly noticing the principal objections urged against it, which have come to my knowledge. It has been stated that it forcibly converts an assessment in kind into a money assessment. It is generally admitted that the substitution of a money assessment, for one in kind, is favourable to agriculture; and it has been shown that this is an improvement which the permanent zemindary settlement in vain endeavoured to promote, by rendering it nearly imperative on the zemindars to substitute a specific sum of money for assessments in kind, in the agreements unsuccessfully required to be interchanged with their cultivators. The ryotwar system not only adopted this improvement, from the zemindary settlement, but carried it into effect. But under both it was entirely dependent on the consent of the ryots, and any constraint was as unauthorized under the one, as under the other system. The ryotwar plan of administering the land revenue, however, is quite as well adapted to an assessment in kind, as to one in money. In explanation of this, I refer to Sir Thomas Munro's instructions to myself, when employed to introduce into the fertile province of Tanjore a survey assessment in *grain*, as well as *money*, upon each field. The excessive fluctuation of price in that province, which is at present the granary of Madras, and the probability of the poorer classes of the people there objecting to the commutation of the Government share of the produce at an invariable rate, such as might be considered fair to the Government, induced him to direct a survey field assessment in grain, as well as money; in order that it might be converted into a cash payment, at a price, either varying annually with that of the day, or fixed periodically, on an average of years, or in perpetuity, at the option of the people. In any future field assessment, I should warmly advocate a similar plan. India, more than any other country, is subject to sudden and great fluctuations in the price of grain, so that, in many parts of it, assessments in money, originally fair, have, from this cause alone, become excessive. Grain is the standard most familiar to the people; and, therefore, most likely to attain earliest accuracy, and moderation; whilst its commutation for money prevents all the abuses incident to its receipt in kind; and the option left to the people to commute it, in perpetuity, or periodically, affords every possible encouragement to agriculture.

Vide Appendix, Letter of Madras Government to me, dated 2 Feb. 1827.

It has also been stated that the ryotwar survey field assessment subverts the established order of society, by reducing all classes to the lowest level; and it has been asked how it is to be carried into effect when there are two or more concurrent liens upon the soil.

The first of these statements is founded on the following passage, in the Minute of the Board of Revenue of the 5th January 1818, the concluding instructions in which have been before quoted: "Ignorant of the true resources of the newly acquired countries, as of the "precise nature of their landed tenures, we find a small band of foreign conquerors no "sooner

Vide Extracts in Appx. para. 274.

Appendix, No. 6.

Mr. Campbell's Paper.

" sooner obtaining possession of a vast extent of territory, peopled by various nations dif-
" fering from each other in language, customs and habits, than they attempt what would
" be deemed an Herculean task, or rather visionary project, even in the most civilized coun-
" tries of Europe, of which every statistical information is possessed, and of which the
" Government and the people are one; viz. to fix a land-rent, not on each province, district
" or country, nor on each estate or farm, but on every separate field in their dominions.
" In pursuit of this supposed improvement, we find them unintentionally dissolving the
" ancient ties which united the republic of each Hindoo village, and by a kind of Agrarian
" law, newly assessing and parcelling out the lands which, from time immemorial, had
" belonged to the village community collectively, not only among the individual members
" of the privileged order (the meerassidars and kudeems, or ancients), but even among the
" inferior tenantry, (pyacarries); we observe them ignorantly denying, and by their denial
" abolishing private property in the land; resuming what belonged to a public body, and
" conferring, in lieu of it, a stipend in money on one individual; professing to limit their
" demand on each field; but in fact, by establishing for such limit an unattainable maxi-
" mum, assessing the ryot at discretion; and, like the Mussulman government which pre-
" ceded them, binding the cultivator by force to the plough; compelling him to till land
" acknowledged to be over assessed; dragging him back if he absconded; deferring their
" demand upon him until his crop came to maturity; then taking from him all that could
" be obtained, and leaving to him nothing but his bullocks, and seed grain; nay perhaps
" obliged to supply him even with these, in order to enable him to resume his melancholy
" task of toiling for others."

These were the words employed by myself, to describe the principal defects in the original ryotwar system, previously to the great alterations it has since undergone, which the same Minute, in its conclusion, directed to be carried into effect, in the terms already quoted in this paper. The same desire to preserve inviolate all private property, which led to the use of such language in describing the infraction of the rights to be adjusted, the denial of the property to be acknowledged, the resumption of the privileges to be restored, the excess of the assessments to be reduced, and the injustice of the compulsion to be discontinued, under the orders of which I was then the channel; and which dictated to me the use of such terms, in order to induce universal concurrence in the important modifications then advocated in the original ryotwar system, will, it is hoped, justify me, in deprecating their misapplication when quoted as still applying to the modified ryotwar system, now in operation under the Presidency of Madras, after it has undergone the very alterations which it was the object of that description to bring about, and which have now rendered the ryotwar system, better calculated than any other, to define, secure, and improve, the landed tenures of the Indian cultivator. No longer shackled by the native trammels of compulsory labour and excessive assessment, the modified ryotwar system, by lowering the field surveys, has been gradually tending to the great desideratum, of fixing a moderate and permanent assessment upon each field, creating to the occupant, even where before it was quite unknown, a saleable property in the soil; and necessarily enhancing its value where such previously existed. It is true, indeed, that the same ignorance of the landed tenures, which, under the zemindary system, occasioned the subversion of individual rights, was productive of their partial infraction under the ryotwar system also. No sooner however was the error discovered, than the Government were enabled to apply an adequate remedy; whereas, under the zemindary system, it has been shown, that the transfer of the Land Revenue of the State to the zemindars has prevented the Government from affording similar redress to the cultivators, whose rights have been infringed in the Lower Provinces of Bengal;—an act of justice still due to the people, whose exemplary forbearance and patient suffering entitle them to the interference of the Government, under the solemn pledge recorded in section 8, Regulation I, 1793.

2424, of 1832.

With regard to the mode in which the ryotwar system is carried into effect, where there are two or more concurrent liens upon the soil, I have already explained that, at the outset of the modified ryotwar system, the Government, to prevent the infraction of private rights, directed that where fields are occupied by individuals possessing hereditary rights in the soil, the settlement should be made with the occupant of the *highest* tenure, to the exclusion of his under tenants; and that occupants, not possessing such hereditary tenure, were to be admitted to engagements with Government, only for fields unoccupied by the higher classes, on the principles laid down, at the commencement of this paper, as regulating their respective tenures. In accompanying Sir Thomas Munro on his southern tour, in 1826, it became my duty to point out those few instances, in which this rule had not yet been properly observed. One of these was in the Tinnevelly district, where, on reverting to the field survey assessments, disputes arose between the hereditary meerassidars, or holders of the highest tenure, and the holders of the intermediate, or *oolcoodie* tenure, which is also hereditary, as to which of the two should receive the annual Government lease, permanent at the holder's option, for the unirrigated land occupied by the latter. On this point, I remarked that " in such disputed cases, the *meerassidar* should
" be called upon to prove that the *oolcoodie* holds from him, and not direct from Government.
" If he can show that the *oolcoodie* has usually paid to him *toondoowarum, swamy bhogum,*
" *chatur bhagum,* or any other such rent paid by an under-tenant to his superior, this is
" conclusive proof that the tenure of the *oolcoodie* is held through the *meerassidar,* with
" whom exclusively, in such cases, the Government should come to a settlement for the
" unirrigated lands, and not with his under-tenant. Indeed, besides the paramount duty
" of the Government to support all individual rights, additional security is hereby given to
" the

Report to Sir T. Munro, 6 Nov. 1826, para. 129.

"the revenue, by the private saleable property in the land*, which the meerassidar, in nearly all the Southern Provinces, unquestionably possesses. If, on the contrary, the *meerassidar* fails in such proof, and cannot otherwise show that the *oolcoodie* was placed in the unirrigated land by his means, then the actual possession of the soil, on failure in proof of a superior title, gives its occupant, the *oolcoodie*, a title to come to a direct settlement with the Government, who, in such a case, will infer that the *oolcoodie* was placed in possession by themselves, on the failure of the *meerassidar* to cultivate and pay the revenue, a failure which, by the Indian common law, has been held fatal to every such title."

Report to Sir T. Munro, 6 Nov. 1826, para. 39.

Another instance occurred in the Southern Division of Arcot, where, contrary to the intentions of Government, I found still in force the old rule of 1803 (Fusly 1213) "to grant all cultivated land to the actual cultivator, *be he who he may*," "This," I remarked, "seems an infraction of individual right, hostile to *meerassee* where it may previously have existed; and which, by transferring to the under-tenant the stock sunk by the capitalist in the improvement of land, must oppose the stability of all tenure, and prevent the future accumulation of stock on the soil; tending to break down, not to build up, landed property. The Board of Revenue, in their proceedings of the 4th December 1820, have fully discussed the subject of *meerassee*, and have laid it down as the common law of India, that *meerassee* in land is held subject to the payment of the public revenue or Government rent; fixed on the land; the non-payment of which leaves the Government at liberty to dispose of such land as is left waste, in any manner that they deem proper; and whether the Government transfer it to another, on its former permanent *meerassee* tenure enabling the holder to dispose of it by sale, grant it on *oolcoodie*, or permanent hereditary occupancy without power of sale, or give it on mere temporary or *paracoody* occupancy, is a matter to be decided at the discretion of the ruling power, the old tenure having been forfeited to it, by leaving the land waste, without paying the Government rent thereon. This, however, is a point which concerns *waste* land only, and it is entirely distinct from that respecting *cultivated* land here noticed; the rule respecting which, in my opinion, should be that, so long as land is cultivated, the puttah (lease) for it should be annually renewed in the name of the holder of the puttah in which it was originally entered, leaving him to settle with his under tenants as they may agree amongst themselves; any disputes between them as to this land to be arranged by punchayet, the moonsif, or the courts; and the puttah, for no part of the land entered in it, to be renewed by the Collector, in the name of any other person, than the original holder and his heirs; unless, to the satisfaction of the European revenue officers, a preferable title to the land is established, by producing decrees of punchayets, of court, or other substantial proof of a preferable title. Where lands are cultivated by several ryots in common, on equal joint co-tenure, the puttah should run in the names of all, the share held by each being distinctly defined in it."

para. 39.

Even where ignorance of the native tenures led the local revenue authorities into the infraction of private rights, under the ryotwar system, a reference to the Report, whence the above passage is quoted, will show that the Courts, under the Madras Presidency, interfered to correct their errors; but where there existed no middle-man between the State and the cultivators, the Government, on ascertaining the evil, were thus able, at once, to apply the remedy, and to employ their revenue officers to adjust private rights, and to rectify the errors of their predecessors, acting on the principle established at the outset of the modified ryotwar system, that the settlement, for each field, should be made with the holder of its *highest* tenure.

Ditto, para. 42 & 186.

Having thus shown that the ryotwar settlement maintains the various tenures of land, described at the commencement of this paper, I would add, that I deny altogether the existence of any other liens in India, *upon the soil itself*. The liens, however, *on the Government Land Revenue*, are both numerous and intricate. Thus, the Mussulmans and Brahmins, in many parts of the Peninsula, are entitled to a remission of one-tenth of the Government assessment on the fields they occupy; and I have reason to think that the *maliks* in the Western Provinces of Bengal, are, in the same way, entitled to a remission on what is termed their *seer* lands. Thus, also, *istemrareedars* in the Bengal Provinces are entitled to a remission of the whole of the public assessment on the lands they occupy, with the exception of a certain reserved fixed sum, such as is payable by many of the *enamdars* in the provinces under Madras, most of whom, however, hold the entire revenue, of the fields they occupy, alienated in their favour. Another class of persons hold the Land Revenue of an entire village, like the *shotriumdars* of Madras, subject to a small payment, whilst others possess the entire Land Revenue occasionally of one or more villages, and sometimes of extensive districts on *jaghire* tenure, entirely rent free. Others, again, hold the Land Revenue like the *dependent talookdars* in the Lower Provinces of Bengal, subject to the payment of a fixed sum to a superior zemindar; and the *zemindars* of India, with the *independent talookdars* of the Western Provinces, of Bengal, hold the Land Revenue of their respective zemindaries and talooks, subject to the payment to Government of a less contract *jumma*, fixed in perpetuity or adjusted periodically. But not one of these different tenures of the *Land Revenue* of the State is, in any respect, affected, by the ryotwar system, which only defines the amount of it payable from each field, whether alienated by Government, or not. When the holders of these alienations of the public Land Revenue are cultivators, and a part only of it is alienated in their favour, as in the case of Brahmins and Mussulmans, in some of the Provinces of Madras,

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[*] Allusion is here made to the distinct *irrigated* land held by the meerassidars almost exclusively.

Appendix, No. 6.

Mr. Campbell's Paper.

Madras, the amount alienated to them is deducted in their ryotwar leases or puttahs, from the aggregate of the survey assessments of the fields they hold, and the balance only is realized from them. When the entire revenue is alienated in their favour, no settlement whatever is made with them, and they enjoy their fields rent free. And when the holders of alienations of the Government Land Revenue are not cultivators, where a ryotwar settlement exists, they, like the State, where its revenue is not alienated, would be the receivers from the ryots of the survey field assessments, specified in the ryot's leases or puttahs, enjoying its amount rent free, or subject to the payment to Government of a light, or a heavy *jumma*, always less than they receive, according to the nature of their tenure, and the greater or less proportion of the Government revenue, alienated in their favour. Indeed, on examination, it will be found, that the objections entertained against the ryotwar system, by many, both in England, and in India, originate in confounding these several distinct tenures of the public *Land Revenue*, with the separate private tenures of the *soil itself*; and in the want of a clear perception of the manner, in which the ryotwar system guards both from all infraction.

Some idea may be formed of the extent of these alienations of the Land Revenue, when I add that, in the Ceded Districts, under the Madras Government, the lands liable to payment of revenue bear the proportion of little more than one-half, or as 19 to 16, to those of which the entire revenue has been alienated, in very small lots, by the Native Governments, chiefly to Brahmins or other individuals, on hereditary tenure, denominated *Enam*. But such vast alienations were made, on the express understanding, that those private holders of the mere prospective Land Revenue, upon a specific extent of land, generally waste at the time of the grant, should not draw away, to its cultivation, the ryots employed in the culture of the arable lands, already paying revenue to the Government; and thus cause loss to the State, which conferred this benefit upon them. The practice of the Native Governments, in the Ceded Districts, therefore, had invariably been to prevent their ryots from occupying such enam lands, usually tendered to them at rates three or fourfold below the Government rates, except in the limited proportion of one acre of *enam* to ten acres of land paying Government revenue. But to restrain the Government ryots from touching enam land, whilst the usually cultivated Government land lies waste, or to restrain them from relinquishing Government land, implies the exercise of a compulsion by the local revenue authorities, which is at variance with the general principles of British rule; and, though a continuation merely of what was the old custom of the country, yet certainly objectionable, especially if milder means can be devised, to effect the same end. To tax the enam itself was, at one time, proposed by Government; but this would have been a very unpopular measure, for the natives who hold these enams attach vast importance to their having been granted, and hitherto enjoyed, entirely rent free. Besides, these enams are held to a great extent by Brahmins of religious habits, whose influence it seems our policy to conciliate, as having great power over the people generally; and the enamdar receives from the Government ryot so trifling a portion of the produce of the enams cultivated by him, that, even if taxed, the enamdar would have no means of paying the assessment. Therefore it was determined that any ryot quitting the Government land, to cultivate enam, on more easy terms, should, according to the old custom of the country, contribute, like his neighbours, to the support of the State, by paying for a certain extent of Government land, whether cultivated or not, in proportion to the extent of enam occupied by him.

Letter from the Collector of Bellari, 25 June 1822.

This has since been converted into a temporary light tax on the ryot himself, in proportion to the enam he cultivates; but no settled arrangement has yet been made on this subject, by the Madras Government. The possession of enam, on such favourable terms, enables the ryot more easily to pay the revenue of the fields he holds which are subject to public assessment; and the policy of the Government has hitherto been confined to prevent agriculture extending to waste enam, in preference to that of waste liable to assessment; but if the ryot is left, as he ought to be, the free master of his own labour, it will, I fear, become necessary to tax the *further extension* of the cultivation of enam, at a rate sufficiently high to place its further occupation on a level with that of similar land paying revenue to Government; otherwise, the difference must operate as a bonus to the culture of enam, in preference to that of the land paying Government revenue, and the State will suffer loss, as I fear it has lately done, to a serious extent, in the Ceded Districts, from the difficulty of reconciling with free occupation, the original native restrictions on it, subject to which alone these vast alienations of the public land revenue were, or could have been, granted by the Hindoo governments.

Letter from the Madras Government to the Board of Revenue, dated 1 Nov. 1822.

It has also been objected that the ryotwar settlement requires enormous civil establishments, and is therefore more expensive than any other system for the administration of the Land Revenue. But though a plausible, this will be found on examination to be a totally groundless objection. The expense of the ryotwar settlement is indeed more apparent, but it is not greater, than that of any other system. To cover the expense of collection, both the village and the zemindary systems commence, by giving up to the village renter, or to the zemindar, respectively, all prospective revenue from the extension of cultivation to the lands which are waste; a vast sacrifice, all notice of which, under these systems, is at once sunk from public view, and disappears altogether in the public accounts, though ascertained, in the Lower Provinces of Bengal, to be now often equal to the Government revenue itself. In addition to this, an abatement of 5, 10 or 15 per cent. in the revenue, calculated to be actually payable to them, by the cultivators, is further made as *malikana* to the zemindars, and under the denomination of *mukudumee*, &c., to cover the risk of the village renters; and this also is entirely sunk from public view, and altogether disappears in the public accounts.

2613 & 2929, of 1832.

accounts. The net amount alone, after such deductions have been made from the gross Land Revenue, is entered, as the gross Land Revenue itself, in all the public accounts, under the village and zemindary settlements; and the trifling amount of the remaining establishments of the Government alone are entered as the charges, under these systems. Whilst, under the ryotwar settlement, the entire sums paid by the cultivators appear, without deduction, as revenue in the public accounts; and the entire detailed establishments, for their realization, are also exhibited, as charges. To compare the public accounts of such opposite systems, cannot, therefore, fail to lead to the most fallacious conclusions. To ascertain the truth, it is indispensably necessary that Parliament should look beyond the mere surface of the public accounts, into the nature of the revenue systems themselves, which produce the results there exhibited.

I would here add that, under the ryotwar system, each individual in the civil establishment, native as well as European, is subject to the direct control of the Government itself. Abuses, therefore, are far more certain of detection, and of punishment, and are consequently more notorious under it. Whilst, under the other systems, the same abuses may exist, even to a much greater extent, without any detection, or even any knowledge of them; and those who are not upon the spot, are liable, from their less notoriety, erroneously to give to the very systems which conceal such abuses, the credit of preventing them.

In considering the general principles, which should hereafter regulate the administration of the Land Revenue of India, though the manner in which each system operates on the finances of the State cannot fail to attract serious attention, the characteristic liberality of a British Senate will, no doubt, give the preference to that which they consider best calculated to promote the general happiness and prosperity of the inhabitants of that country.

Revenue Letter from Fort St. George, dated the 12 August 1814, para. 24.

At Madras, the Government, in 1814, in addressing the home authorities observed, "The "grand difference between the view at present taken in England regarding Indian revenue "and that taken here seems to be, that in England, the fear is that the public demands "upon the resourses of India may not keep pace with its prosperity; while here (Madras) "the universal sentiment, we believe without any exception whatever is, that the prosperity "of the country is so much depressed by the public demands, that without the most liberal "and judicious management, there is more danger of its resources declining, than room to "hope for their speedy increase. This is a sentiment which we cannot too strongly convey "to your Honourable Court. It is addressed to your wisdom, to your sense of justice, to "your humanity: it concerns the successful administration of your Government, no less "than the welfare and happiness of a numerous population, and the prosperity of an "extensive country, favoured by nature, protected from internal commotion, and foreign "assault, and requiring only moderation in the demands of Government upon its resources "to render it rich and flourishing."

The liberal manner in which the Home Government responded to these sentiments led to the modified ryotwar settlement above described. The view of its progress, which has been already given, shows that it tended rather to reduce, than to increase, the public demand upon the land. But the entire benefit of such reduction has gone exclusively to the cultivating proprietors, whose lands, by the great reduction of the field survey assessments, have acquired a saleable value, even where such was before, quite unknown. It is rather by this most desirable effect, than by its mere financial result, that a correct judgment is to be formed of the tendency of the ryotwar settlement, under the Madras Presidency.

Vide Statement of Jumma for the Madras Territory.

But, in a poor country, previously so highly assessed, it was quite impossible that so desirable an end could be obtained, without a considerable temporary sacrifice of revenue. The following statement, accordingly, exhibits its actual financial result.

——	1805-6. —— *Madras Rupees.*	1814-15. —— *Madras Rupees.*	1829-30. —— *Madras Rupees.*	Decrease between 1805-6 & 1829-30. —— *Madras Rupees.*
Land settled in perpetuity on the zemindary tenure	1,07,92,500	1,02,44,211	85,11,009 7 2	22,81,490
Nabob of Kurnool's Peshcush or Tribute - .	80,208	80,208	80,208 - -	—
Lands settled periodically with Proprietors of Fields	2,38,27,063	2,40,67,512	2,26,46,797 1 9	11,80,266
Total - - -	3,46,99,771	3,43,91,931	3,12,38,014 8 11	34,61,756
			Estimated value of Mohturfa - - -	10,00,000
			Net decrease Madras Rupees - - -	24,61,756

By

Appendix, No. 6.

Mr. Campbell's Paper.

By the Madras Government repurchasing their Land Revenue, temporarily alienated to artificial zemindars, it has been already stated that lands assessed at a jumma of nearly rupees 22,81,490, were transferred from the zemindary, to the periodically settled countries, with which they are now incorporated. But, the reductions made in the survey field assessments of these resumed districts, and of the other far more extensive countries under periodical settlements, exceeded the revenue of these transferred lands, as entered in the accounts, by rupees 11,80,266, making a total apparent decrease of rupees 34,61,750. It has, however, been already stated, that the accounts for the last-mentioned period, at the Madras Presidency, exclude altogether some considerable items, such as mohturfa, included with the Land Revenue in the accounts for the previous periods above stated. Therefore, to arrive at a just comparison of the two periods, it has been necessary to estimate this amount, at ten lacs of rupees, which is nearly its average. It would then appear that the true loss of revenue, from the reduction of the survey field assessments, under the Madras Presidency, has been about rupees 24,61,756, or rather more than 7 per cent. on the entire Land Revenue of 1805–6, a result amply compensated by the benefit it has conferred upon the people.

The Land Revenue, extent of country, and population, under each of the three Presidencies in India, are exhibited, at one view, in the following Statement:

	JUMMA of 1829-30.	SQUARE MILES.	POPULATION.
	Sicca Rupees.		
1st. Permanently settled with Zemindars -	3,24,70,853	149,782	35,518,645
2d. Periodically settled with Zemindars and other Contractors - - - -	3,76,19,553	161,250	34,191,426
Bengal - - -	7,00,90,406	311,032	69,710,071
	Madras Rupees.		
3d. Permanently settled with Zemindars -	85,11,009	49,607	3,941,021
4th. Periodically settled with Local Proprietors	2,27,27,005	92,316	9,567,514
Madras - - -	3,12,38,014	141,923	13,508,535
5th. Periodically settled with various Classes—Bombay - - - - - -	1,48,19,288	64,938	6,251,546
TOTAL - - -	11,61,47,708	517,893	69,470,152

In the foregoing part of this paper, I have endeavoured to explain the system of revenue administration, under which each of these important branches of the income of the State is realized, in India; with the exception of those included under the second, and fifth heads, or of the Land Revenue collected, under periodical settlements, in the Western or Upper Provinces of Bengal, and in the territories subject to the Government of Bombay. From the commencement of this paper, it will be perceived, that it was originally intended to have extended these remarks, so as to embrace the systems in operation in those important and extensive countries likewise. But the limited time prescribed for its completion prevents my realizing this intention, and obliges me to leave it defective, in this respect. I regret this the less, because it would have been perhaps presumptuous in me to have ventured so far beyond the countries with which I am personally acquainted; and because others whose local knowledge, talents, and authority, are far superior to mine, have already most fully discussed the subject. The elaborate papers of Mr. Holt Mackenzie, especially his reply to the queries of the India Board of the 17th January last, and Sir Charles Metcalfe's Minutes of the 7th November 1830 and 3d February 1831, show so clearly the danger impending in the Western Provinces of Bengal, and suggest so ably the appropriate remedy, that they can hardly fail to convey to a reflecting mind, the necessity for a better definition of rights, by an individual, or ryotwar, if not a field, assessment. I only regret that so distinguished an advocate of Sir Thomas Munro's system, as Sir Charles Metcalfe avows himself to be, has not, on the spot, had the opportunity of observing, how much it has contributed, in Southern India, to perfect and preserve that harmony and unity amongst the village communities, which both these eminent Indian statesmen have been so anxious to promote. In regard to Bombay, Mr. Elphinstone, the highest authority, has advocated the same definition of individual rights. Different parts of India furnish different materials, and local peculiarities suggest preferable modes, for effecting the same object; and the Bombay village system, wherever it defines individual payments, or fixes the public demand on each field, effects, by different means perhaps, the main object of the Madras

Vide Appendix.

Appendix, No. 6. Land Revenue of India.

ryotwar. I, by no means, would be understood to relinquish the objections already stated, against a village settlement, where it neither defines individual payments, nor fixes the sum to be levied from each field; but where the village settlement, under Bombay, effects these ends, I should infer that it is free from most of the objections urged against the settlement, which went by the same name, under the presidency of Madras. In this case, the only fundamental objection against the Bombay village system is, its relinquishing to the head of the village all new revenue, from the extension of cultivation to the waste. But this is a defect which might be corrected, without any material interference with the system itself.

(signed) *A. D. Campbell.*

Appendix, No. 7.

OBSERVATIONS on the Land Revenue of India; by *James Mill*, Esq.

Appendix, No. 7. Observations on the Land Revenue of India, by James Mill, Esq.

THE Land Revenue of India rests upon the principle universally recognized and acted upon, that the Government is entitled to a portion of the produce of all the land in the country, and that the cultivator is entitled to the rest.

The Government and the cultivators are joint tenants of the land; and this seems to be the most accurate mode of describing the state of land-property in India.

What is the share of the Government, and what the share of the cultivator, has never been fixed. Practice, when for any length of time it had been nearly uniform, established something like a rate, which was apt to be looked to as a rule. But Government remained always the judge of its own wants; and there seems reason to conclude, that there was taken, almost always, from the cultivator, on account of Government, either expressly as the Government demand, or by the additional exactions of its servants, as much as the cultivator could possibly pay.

It is easy to see the utmost limit of what could be taken from the cultivators, without arresting the progress of the country, and ensuring the perpetuity of universal poverty.

That limit is the rent, according to the accurate meaning of that word, namely, the surplus, after the capital and labour bestowed upon the produce has been replaced and paid.

It is obviously a matter of indifference to the cultivator whether this rent is paid by him to a person called a land-owner, or to the treasury of the State, and his means of carrying on the improvement of his possession are the same in both cases.

There is reason to believe that the payments demanded of the ryots in India almost always exceeded this limit; because the ryots and the country were always poor, the governments despotic, and the laws feeble or impotent.

The great questions respecting the Land Revenue, which, as successor of the native governments, the British Government has now to resolve, seem to be these:

1st. Whether a more eligible mode of obtaining a revenue for the State than the rent of the land is to be found?

2dly. Since evil consequences of the greatest magnitude result from taking more from the cultivator than the rent, what is the best mode of fixing and securing that limit?

The first question may be considered as little subject to doubt. Without entering into the general advantages of supplying the wants of the State from the rent of land, wherever that rent has not been made private property, it is sufficient to observe, with regard to India, that there is no other adequate source. Another conclusive observation is, that the rent of the land is now the property of the State; that if the Government were to give it up, and to supply the defalcation by taxes, it must bestow the rent in gift upon certain individuals, and make up for the want of it by taxing others; it would be a plan to enrich a portion of the people by impoverishing the rest.

The second question deserves the most mature consideration.

If it be allowed, that more than the rent, according to the definition of it as above, cannot be taken from the ryot or cultivator without the fatal consequences described as above; and that, according to the practice and law of India, the full rent is the due of Government, it follows that whatever the Government allows to the zemindar, mocuddum, or intermediate party, by whatever name denoted, must be so much taken out of the Government share; that the Government can give him no part of that which is due to the cultivator for his labour and capital, without personal oppression, and the greatest public detriment; that therefore, whenever a zemindar or middleman, of any description, is set up in affluence, it is done either by giving him a portion of the public revenue, or by allowing him to commit pillage upon a portion of his fellow-subjects.

When a zemindar, and the same is the case with the head of a village, engages to pay a certain annual sum to Government, which he is to make up by sums collected from the several cultivators within the district for which his engagement is made, the more he can

collect

Appendix, No. 7.

Observations by James Mill, Esq.

collect from the cultivators beyond the sum which he has to pay to Government, the more he has for himself. It is his interest, therefore, to carry his exactions to the greatest possible extent; and whenever the demand upon the ryot is not defined, and security taken against its being exceeded, every thing is pretty sure to be taken from him, which does not deprive him of the means of barely continuing this cultivation. In this state of things the improvement of the country is interdicted.

This is what creates a necessity on the part of Government to define the demand upon the ryot. It is a function which it is evident cannot be safely entrusted to the zemindar, or head man of the village, because they have an interest in doing it wrong.

But a definition of the demand upon each ryot, in other words a settlement by the officers of Government, fixing what each ryot is to pay, and for what land, is a ryotwar settlement; without which it does not appear that there are any means of protecting the cultivators as a body from over-exaction, and the state from that beggary and impotence, which want of the means of accumulation in the hands of the productive classes inevitably produce.

If the demand upon the ryot were defined, and security against surcharge provided, a mocuddum or potail might be employed to collect from the village, or a zemindar from a large district; and leases might be granted to them of any duration which the encouragement of agriculture might seem to require; it being meanwhile clearly to be understood, that whatever emolument is granted to these intermediate parties is taken out of the Government share of the produce, not that of the ryot, is in reality so much of the public revenue assigned to each.

The operations to be performed are thus simple in the conception, but are obviously very difficult in the execution, not only on account of the amount of the work to be executed, but the difficulty of ascertaining the value of the land, and the small number of well-qualified instruments at command. But though it be a very difficult thing to ascertain what each ryot should pay as rent, to a high degree of accuracy, no evil of serious magnitude would be incurred by some want of accuracy, if care were taken to make the error always fall on the right side; that is, to make the charge on the ryot, when there is any doubt, something less than a full assessment rather than anything more. In the first case, all the evil is some deduction, less or more, from the revenue of the State, which remains in the hands of the principal productive class. In the other case, there is, to the extent of the over-exaction, oppression of that class, felt individually, and prevention of improvement by depriving the class of cultivators of the requisite funds.

In one case, those operations so essential to the administration of the Land Revenue in India cannot be immediately applied. In Bengal the Government has formed with the zemindars a contract which, as it has been interpreted, precludes the Government from interfering to define the payment of the ryots, and protect them from surcharge or ejectment. The natural consequences of such a state of things have been already pointed out, and are so pernicious, that the means of counteracting them cannot be too carefully considered. The expedient which has been recommended by the Court of Directors, that of purchasing the lands of the zemindars on account of Government when they come to sale, and then settling them in the mode which may seem most advisable, but always with a strict definition of what the ryots have to pay, appears to be liable to no serious objection.

London, 15 August 1832. (signed) *J. Mill.*

Appendix, No. 8.

OBSERVATIONS on the REVENUE SYSTEMS of INDIA, by the Right Honourable *John Sullivan.*

Appendix, No. 8.

Observations on the Revenue Systems of India, by the Right Hon. John Sullivan.

THE manuscript from which the following pages have been taken was begun in the year 1817, as a tribute of justice to the sound judgment and to the energetic character of the late Earl of Buckinghamshire; and as a memorial of the affectionate and grateful attachment of the writer to him. It was subsequently continued with a view to the public service, and brought down to the year 1828.

Some passages of the original drafts, which were merely controversial, and some quotations from documents, which appeared to be unnecessary, have been omitted. The manuscripts were deposited, as they were completed, at the Control-office, where they remain.

The course of policy which, as President of the Board, during the years 1812, 1813, 1814 and 1815, Lord Buckinghamshire pursued, and endeavoured to enforce upon the governments in India, must be judged by the evidence contained in the official documents that are recited. It is possible that some useful lights may be thrown by these pages upon the great question of Indian Administration, which now engages the attention of the public; in that hope they have been brought into their present form; and if they should, in any degree, contribute to the permanent benefit of the natives of India, and to promote the interests of this country

Appendix, No. 8.

Land Revenue of India.

country in its connexion with that great member of the British empire, the writer will feel the more grateful for the length of life that has been granted to him.

The mass of papers which it was necessary to examine, before the India Board arrived at the conclusions to which it was brought, may be judged of by a reference to the *four folio volumes* of printed *extracts* from the public records; an extent of labour which it would not have been practicable for the writer to have gone through, if he had not been most ably and zealously assisted by the late Mr. James Cumming, who had, for several years, been superintendent of the revenue and judicial departments of the Control-office. He had largely contributed in preparing the Fifth Report presented by the Committee of the House of Commons in 1812; his talents had been unremittingly devoted to the discharge of his public duties, and he died a martyr to his zeal and exertions. His successor, Mr. Hugh Stark, has sedulously followed the same course, and is, in every respect, well qualified to keep up and to form a digest of the correspondence upon the revenue administration of India; a work which the frequency of change in those who are charged with the direction and control of the Indian department at home would seem to render indispensable; for it may not again occur that a member of the Board should feel himself called upon, as happened in the present instance, to keep his attention fixed to the progress of official discussion upon a particular branch of the internal administration of India, until the conflicting parties were brought to agree.

THE year 1793 is known to have formed a new epoch in the history of British administration in India; a system of measures having been at that time established with regard to the three great branches of the public service—the Revenue, the Judicial Department and the Police.

The benevolent and liberal principle upon which those measures were founded, and more particularly that of a permanent settlement of the Land Revenue; the distinguished character of Lord Cornwallis, from whom that measure proceeded; and the authority it derived from the approbation of Mr. Pitt, of Mr., now Lord Grenville, and the late Lord Melville, justly clothed it with an awful veneration which, for many years, precluded the agitation of any question as to its fitness for the attainment of the great purpose it was intended to effect, namely, the welfare and interests of our Indian subjects, in connexion with the consolidation and security of our revenue.

Lord Teignmouth (then Sir John Shore), had indeed in 1789, and still more pointedly and directly in 1790, recorded his doubts upon some material points, and sustained his opinions by strong reasoning, and by deductions drawn from the knowledge he had acquired, during a long residence in India, of the ancient institutions of the country and the character of the natives: the final decision was, however, taken in opposition to his opinions, and a system of measures was adopted, in 1793, which has been considered, since that period, as the constitutional code of the *ancient* provinces of Bengal; and which, having been promulgated, has been uniformly considered to have pledged the *public faith*, and has therefore been scrupulously sustained, in *that part* of our dominions, by the authorities at home.

Subsequent events have extended the British possessions under the *Presidency* of Bengal over provinces on the north-west of our ancient dominions, nearly equal, in a geographical sense, to those over which our rule was established in 1793. Acquisitions, fully as important, have also been obtained on the Peninsula.

The local authorities who were employed in the internal administration of the Peninsula provinces conducted the business of the revenue, and proceeded in the administration of justice amongst the natives, according to the ancient institutions of the country, and the established habits of the people; those were found, on that side of India, to correspond in substance with what Lord Teignmouth appears to have considered to have been the former usages of Bengal, and with the accounts of those usages as furnished at an earlier period by Mr. Holwell, Mr. Verelst and Mr. Hastings.

Elaborate and able reports were drawn up by the public functionaries who were charged with the arduous duties of the local administration in those Peninsula provinces, in ex-explanation of the course they had pursued, and it is but justice to them to say, that the success which had attended their exertions was well calculcated to have recommended the continuance of that course. But the early establishment of a *permanent* settlement, on the Bengal principle, throughout the Peninsula territory, as well as in the *new* acquisitions under the Presidency of Fort William, had become the avowed purpose of the government abroad, and in both of those portions of the British possessions the measure was, to a certain extent, carried into effect.

The introduction of this new system into those recently-acquired possessions formed a part of the investigation which occupied the Select Committee of the House of Commons whose sittings commenced in 1810, and were extended to the two following years. After a laborious examination of documents, that Committee presented a full and interesting report in the latter year, describing the existing state of the internal administration in the great departments of revenue and judicature within the British territories here referred to.

The publication of that valuable report may be considered to have formed *another epoch* in Indian history. A mass of information, highly important, but which had till then been confined within a comparatively narrow circulation, was brought into notice by the Committee.

A considerable

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

A considerable sensation was excited by their report on the public mind, and Lord Buckinghamshire, who was placed at the head of the Board of Control early in 1812, and his colleagues, were impressed with an anxious solicitude that the course of inquiries which the Committee had pursued should be followed up, and that, in the meantime, no measure should be undertaken abroad which should preclude the authorities at home from endeavouring to give effect to such suggestions of the Committee as further inquiries and further experience might show were calculated to remedy the defects that had been pointed out, and which were *stated in the report* to extend to each of the branches of the system of 1793 that have been adverted to, viz. the revenue and judicial departments, including the police.

The authorities at home were governed by and acted upon those principles; in the course of their proceedings, their minds were, in the first place, steadily directed to the objects which the framers of the system of 1793 had in view; but they were, at the same time, satisfied that they should best fulfil the benevolent intentions of those statesmen, as well as best discharge their own duty to the public, by applying to that system, before it was permanently established in the new acquisitions, those modifications which experience and the collective wisdom of the executive officers in Bengal and at Madras had suggested.

The preceding Administration at home had, in the years 1801, 1802, 1804 and 1809, evinced a disposition more and more *adverse* to any early extension of the Bengal permanent settlement in the Madras possessions. A similar course had been pursued in the years 1810 and 1811, and the early part of 1812, as relating to the modern acquisitions on the Bengal side of India. It was the anxious desire of Lord Buckinghamshire and his colleagues, that the substantial part of the benefits which were in the contemplation of Lord Cornwallis in 1793, should be secured to the natives, without exposing them to the evils which had been experienced in Bengal under the operation of the permanent settlement.

The nature of the evils here referred to, and the extent to which they had arrived, have been forcibly described in a Minute of Lord Moira's, of the 21st Sept. 1815, in which he observed, "*If it was the intention of our Regulations to deprive every class but the large proprietors who engaged with Government, of any share in the profits of the land, that effect has been accomplished in Bengal. No compensation can now be made for the injustice done to those who used to enjoy a share of those profits under the law of the Empire, and under institutions anterior to all records, for the transfer of their property to the Rajahs.*"

A confirmation so strong of the impressions which Lord Buckinghamshire had received of the effects that had been produced by the permanent settlement in Bengal, seemed to have rendered it unnecessary to go into any explanation of the instructions that were sent to India during the period that he presided at the Board, for the purpose of preventing the too early introduction of a similar arrangement in the new acquisitions. But the despatches received from the governments that preceded Lord Moira, *had* indicated a course of proceeding which had for its object the *general extension* of the permanent system to those provinces to which it had not yet been extended, and this was stated with so great an urgency as showed that the further interposition of the controlling authorities could alone prevent its being carried into effect.

To obviate this evil in the way the most likely to convey a conviction of its dangerous tendency, and at the same time to enforce the observance of orders, it was thought advisable to place under the view of the governments abroad the grounds upon which the decision was founded. These were found in the Reports of the provincial officers charged with the local administration of the Revenue and Judicial departments. It required some time to arrange the materials in a connected shape for consideration, and while these were in a course of preparation, the Board were watchfully attentive to the language of all passages in the current correspondence to India which might, by any force of construction, be held to convey a concurrence of sentiment with the authorities abroad upon the great question at issue.

The first of the documents to which it is thought necessary to refer is of the date of 1807-8; it is a public record of the opinions of two very able men, who had been selected by the Supreme Government to act as commissioners for extending to that valuable region of *Upper India* denominated the Ceded and Conquered Provinces, a zemindary settlement of the Land Revenue, similar to that which had been carried into effect in Bengal in 1793. It is important to bring under consideration the reasons, derived from local observation and personal inquiries, which *compelled those Commissioners* to represent, in their official report to the authority which had deputed them, that *it would not be expedient, without further information*, to carry those instructions into effect in the Ceded and Conquered Provinces. The Report of Messrs. Cox and Tucker to the Governor-general in Council, was made after the return of those gentlemen from their mission, and bears date, Calcutta, 13th April 1808. In the 4th and 5th paragraphs of it they observed as follows:

"With a view to the question of a permanent settlement, it was desirable that we should be enabled, from actual observation, to form a general idea of the state of cultivation in the different districts, and of the means which the country possessed of future improvement; and that we should have personal communication with the collectors, in order that we might have an opportunity of observing in what manner the public business was conducted, and that the necessity for a voluminous correpondence might as far as possible be avoided." The Report of the Commissioners then goes into detailed observations on the state

Appendix, No. 8.

Land Revenue of India.

state of the twelve provinces of that valuable and widely-extended territory; adverts to the opinions which had been conveyed to them by the several collectors, and concludes as follows, in par. 213, 214, 219 and 224, 225 and 230:

"The whole tenor of the communications which we have had the honour to make will probably have suggested doubts to your Lordship with regard to the expediency of declaring the permanency of the ensuing settlement. *The resources of the country have not yet been brought forth. An asset of future revenue, to the amount of not less than 75 lacs of rupees per annum, must be considered to be relinquished by the immediate limitation of the public demand upon the land.* The population being unequal to the entire cultivation of the lands, and the different estates possessing very different capacities, it will follow, that the proprietors of estates lightly assessed, and of estates containing much waste land, would have the means of drawing away the ryots from estates fully assessed; so that the public revenue assessed on the latter might not only become precarious in consequence, but the *original injustice* of an unequal assessment would be aggravated to the ruin, perhaps, of particular individuals." "Let us hold in mind, that *in divesting itself of the right of participation in the benefit of future improvement, the Government relinquish a source of revenue for which no proper substitute is likely to be found.* The land has long been the chief object of taxation in this country, and circumstanced as it is at present, we are apprehensive that any attempt to introduce a new system of taxation, would not only be unsuccessful, but that it might be attended with mischievous consequences."

"*Great alienations of land are supposed to have taken place in several districts,* and it is, we think, desirable that the fact should be ascertained before a permanent settlment is concluded. A similar question will also probably arise with respect to the right of *property in the waste lands,* which are not comprehended in *the limits of particular estates,* and it is equally desirable that this question should be previously decided."

"With every previous disposition in favour of a permanent settlement, we submit to your Lordship in Council, our *deliberate and unqualified opinion,* that the measure, considered with relation to the Ceded and Conquered Provinces generally, is at this moment *unseasonable,* and that any premature attempt to introduce it must necessarily be attended with a material sacrifice of the public revenue, and may, in particular cases, prove injurious to the parties themselves, whose prosperity it is the chief object of the measure to secure upon a durable foundation."

Upon this Report of the Commissioners, Mr. Colebrooke, a distinguished member of the Supreme Council, entered a long Minute, observing that, "the objections alleged by several of the collectors, as well as by the late Commissioners, Messrs. Cox & Tucker, against the immediate conclusion of a permanent settlement, had been alleged, partly as reasons against the conclusion of a permanent settlement in Bengal (in 1793), and partly as reasons for the immediate adoption of that measure, though now all marshalled against it. That Lord Cornwallis had estimated that not less than a third part of the Company's territory was a jungle, which Mr. Colebrooke thought might be understood as applicable to lands fit for cultivation; that, with this opinion as to the extent of uncultivated lands, Lord Cornwallis, in a letter of the 6th March 1793 to the Court of Directors, expressly stated that, "any attempt to stipulate for a proportion of their produce would greatly contract, if not wholly damp, that spirit of industry and improvement, to excite which is the greatest object for fixing the tax on each estate." Mr. Colebrooke added, that "on the 31st December 1799, (Lord Wellesley being then Governor-general), the government of Madras was authorized by the Supreme Government to adopt the principle laid down by Lord Cornwallis as the rule for their guidance with regard to waste lands; so that, after mature deliberation, a claim to participate in the future improvement of waste lands had been relinquished in Bengal and at Madras, to a greater extent than the proportion at which they are computed by the Board of Commissioners in the Ceded and Conquered Provinces."

Mr. Lumsden, another member of the Supreme Government, recorded his opinion that, "although the objections to the conclusion of an immediate conditional permanent settlement which were stated in the Report of the Commissioners appeared to be entitled to very serious consideration, he thought, under all circumstances, it would be expedient to adhere to the decision announced to the public by Regulation X. of 1807, and to conclude, in all practicable cases, a settlement for four years, including a stipulation that the settlement for the last of the four shall be permanent, if it shall be approved by the Court of Directors.

The Supreme Government, which consisted of Lord Minto and the Commander-in-Chief, in addition to Mr. Colebrooke and Mr. Lumsden, informed the Court of Directors, in a letter dated 15th September 1808, that "allowing to Messrs. Cox & Tucker all possible merit for the motives by which they were influenced in the discussion of the subject, and for the ability with which they had treated it, *their Report had not occasioned any alteration in the sentiments which we before entertained with respect to the immediate establishment of a permanent settlement in the Ceded and Conquered Provinces.*"

The consideration of the authorities at home had, for some time, been drawn to the unsettled state of the province of Cuttack; and in a letter of the 9th September 1812, they called the attention of the Government abroad to the very unprepared condition in which that province was for a permanent settlement, a measure which it was in the contemplation of the Bengal Government to carry into effect in 1813. The letter of the 9th September 1812 pointed out to them what remained to be acquired in knowledge, and reformed in

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

principle and in practice, before any arrangement of that kind could be prudently or safely adopted on a combined consideration of the public and of private interests.

While those instructions were preparing in England, the Government of Bengal was employed in replying to the orders of 1811 already adverted to, as prohibitory of the establishment of a permanent settlement without the previous sanction of the authorities at home. The letter from Bengal was dated the 9th October 1812, and in it that Government expressed themselves as follows: para. 18: "We have acquitted ourselves of an important public duty in apprising your Honourable Committee of the possible consequences of the arrangements which, in conformity to the orders above noticed, we have now directed to be carried into execution in the Conquered and Ceded Provinces. Still it remains to us to suggest to you *explicitly the expediency of investing us, in the earliest practicable period of time, with authority to modify these orders in such a manner as circumstances may appear to render necessary for the tranquillity of the British possessions.*"

This despatch was accompanied by a Minute of the Governor-general (Lord Minto) on the same subject, wherein, referring to the reasonings and sentiments of Messrs. Colebrooke & Lumsden recorded in June 1808, he described them *to demonstrate strongly the advantages which would be experienced from the conclusion of a permanent settlement in those provinces at the earliest practicable period*; and, at the same time, as calculated to meet very forcibly the arguments which appeared to have weighed with the late Board of Commissioners in those provinces (Messrs. Cox & Tucker), in maintaining the contrary position.

The opinion of the Bengal Government, thus strongly expressed, was not altered by the reasoned views that had been conveyed to them from home under date the 9th September 1812; for in their reply to that letter on the 19th June 1813, they observed, in para. 38: "Your Honourable Court must be fully apprised, from the tenor of the late despatches from the Revenue Department, of the sentiments which *we entertain respecting the incalculable advantages arising from the permanency of the settlement in the provinces of Bengal, Behar, Orissa and Benares, and of the benefits which would have arisen from extending, with certain restrictions, that system to the Ceded and Conquered Provinces*; further than that it is not our intention at present to offer any remarks on the subject."

In a despatch of the 17th July 1813, they resumed the consideration of it, and expressed themselves as follows, para. 12: "The conclusion of the settlement, of a part at least, of these provinces, may of course be now postponed, at the discretion of your Honourable Court; *but there is no truth of which we are more fully persuaded, than that the accounts and papers required for that purpose will not hereafter be more ample and complete than they are at present: while the agency required for the superintendence of the duty may be much less efficient.*" And again, in the same letter, para. 24, they add, "We shall only trouble your Honourable Court with one more observation, which is, *that the consequence here contemplated is, at all events, remote and contingent*; *while the effect which would be produced by the permanent settlement, not only with respect to the public revenue, but in the other branches of the administration*, (as will be more particularly noticed hereafter) *would be almost instantaneous. Whether it be advisable to sacrifice advantages of that sort, with the view of providing against an evil which, at present, can only be contemplated in speculation, and which may never have a real existence, we submit to the deliberation of your Honourable Court.*"

The evils which the Bengal Government adverted to in those despatches of the 9th October 1812, and 19th June and 17th July 1813, just recited, "as *speculative*," "and such as may never have a real existence," have been shown, in the quotation before made from Lord Moira's Minute of September 1815, "*to have operated to the extent of having dispossessed the mass of landed proprietors of their heritable rights.*" This is again more forcibly put in another passage of the same Minute, in which his Lordship observed: "In Burdwan, in Behar, in Benares, in Cawnpore, and indeed wherever there may have existed landed property at the mercy of individuals, whether in farm, in jaghire, in talook, or in zemindary of the higher class, the complaints of the village zemindars crowded in upon me without number, and I had only the mortification of finding, *that the existing system, established by the Regulations, left me without the means of pointing out to the complainants any mode by which they might hope to obtain redress.*"

If the effects that had proceeded from the permanent settlement of the revenue, and from the Regulations that had been established to sanction and enforce it, have, in point of fact, been such as they are described in the preceding passages, (and that they have is too manifest from those reports of the provincial officers to which reference was made in the instructions of 1812, and in those which were transmitted in 1813, and in 1814, 1815 and 1816), the authorities at home would have been chargeable with a dereliction of duty if they had suffered themselves to have been deterred from sending those instructions by the denunciations and apprehensions of the Supreme Government which preceded that of Lord Moira.

Lord Buckinghamshire and his colleagues felt that all the weight of responsibility which could attach upon orders which were represented *to put the public tranquillity to hazard, and to render precarious the future receipts of a great revenue, which had hitherto been collected with great regularity, and at a very moderate charge, had been thrown upon them by the Government-general*; but they considered the preservation of private rights as the best security for the public peace, and for the public revenue. They lamented the delusions under which the preceding Government abroad had formed their judgment, and they framed instructions to them with a view to remove that delusion.

The more recent reports that have accompanied a revenue despatch from Bengal of the 13th January 1816, give the fullest confirmation to the opinions which were entertained by the authorities at home; while the reports of the local commissioners who have presided over the Conquered and Ceded Provinces under the Bengal Government during the last five years, furnished Lord Moira with the information upon which the judgment he has so forcibly expressed has been founded.

The administration of those commissioners, to whom all the powers of executive government were delegated, embraced the whole period that had elapsed since the preceding Government-general urgently pressed the authorities at home to confirm the conditional agreement that had been entered into abroad, whereby the Land Revenue that had been fixed in 1807 for three and five years, under a progressive increase, and which would have attained its maximum at the expiration of these periods, was declared to be *the permanent and sole charge which Government would ever make upon the holders of the land* in those provinces, and whereby such of the occupants as had been in possession since 1803 and 1805 were to have been pronounced the rightful proprietors.

The reports of those commissioners have been found to sustain what has been recited from the Minute of Lord Moira with regard to the effects that had been produced by the operation of the permanent settlement; but they, at the same time, have exhibited the consolatory contrast of a great increase having been made to the public revenue, arising principally out of the *restoration* (though as yet but partially effected) of the hereditary proprietors to their just and established rights in the Ceded and Conquered Provinces. Lord Moira, in his Minute, has expressed himself upon this part of the subject in the following words:

"The Report of the Board of Commissioners exhibits the flattering picture of an increase of 74 lacs of rupees in the Land Revenue and abkarree (excise) receipts of the Ceded and Conquered Provinces, beyond the amount realized in the first year of their falling under our dominion. Of this excess *no less a proportion than* 55 ½ *lacs has been added to the Land Revenue between the year* 1807–8 *and* 1813–14;" that is, an addition of income to the State of near 600,000 *l.* (six hundred thousand pounds) a year has been provided, and we know has been realized, in *that portion* of the new acquisitions. But this addition to the public resources, great and important as it is in amount, comprises a part only of the advantages that must result from the interposition of the authorities at home. The Report of the Commissioners states, that *the proportion of land fit for cultivation, but not now under tillage, is supposed to be nearly equal to the quantity from which the public revenue is derived; and that the titles to almost all the lands held free of rent, and which include an extent in value little short of that which does pay, are considered to be questionable. The Commissioners have in consequence pronounced, as their decided opinion, that not one of the districts under their superintendence is in a state that would justify the conclusion of a permanent settlement, even with the increase to which the income of the State is now brought.*

Under this conviction they have proposed that a survey should be made of each district; that the ancient village officer of putwarry (or accountant) should be put into a state of activity; and that the canongoes (or district registers) as well as the putwarries, should be supported in their just rights, and be held to the due performance of their respective duties, so that, as the measurement of the land should be going on, the names of the hereditary proprietors, and the extent of their established interests in the lands, might, as heretofore, be recorded in the village registers.

The authorities at home had previously entertained the same opinions, and their instructions expressly pointed out, for the adoption of the Government which preceded Lord Moira, the course of proceeding now so forcibly recommended by the Commissioners in the Ceded and Conquered Provinces. The Board, in their letters of the 29th January and 16th March 1813, illustrated and enforced more specifically than they had before done, the expediency and necessity of postponing all arrangements of a permanent or irrevocable nature respecting the Land Revenue, until the requisite knowledge of rights and tenures, and of the resources of the country, should be obtained; and they particularly called the attention of the Government abroad to the measures necessary to be pursued with a view to the accomplishment of those objects, explaining the nature and principles of the settlement with the resident cultivators, and referring the Bengal Presidency to the best sources of information as to the manner in which that mode of administering the Land Revenue had been conducted in the Peninsula. The Board also enjoined the necessity of keeping up the village and district accounts, and of placing the offices of putwarry, or village accountants, on an efficient footing; pointing out the use and practicability of surveys; referring to the advantages experienced from them in those parts of British India where they had been made; and also to the evils which had resulted in the ancient territory of Bengal where they had not been made, both as they affected the interests and the rights of the agricultural classes of the community, and those of the State.

To these references, and to the instructions that had, at a more early period, been sent out to Bengal, the Government of that Presidency replied, in the letter of the 19th June 1813 already referred to, by observing, "On this subject, however, we can only repeat the remarks contained in the 10th and 11th paragraphs of our despatch of the 14th Dec. 1811," which they accordingly recited, and are as follows: "In treating of the advantages which may be derived from actual surveys, your Honourable Court observes, that in the management

ment of the Conquered and Ceded Territories that have been annexed *to the two subordinate Presidencies,* this course has been successfully pursued, &c.

"Possessing only a general knowledge of the measures adopted with a view to the adjustment of the assessment in the territories dependent on the Presidencies of Fort St. George and Bombay, and of the effect of those measures, we are necessarily precluded from offering any opinion upon the expediency of the surveys, made in those parts of the British dominions: but the *experience obtained on the subject in Bengal* would by no means warrant us in recommending that a similar course should be observed in the territories dependent on this Presidency. The practice has long been entirely discontinued, and we are satisfied that the *most experienced and capable of the revenue officers would deem the revival of it a* TOIL *troublesome and oppressive to the people, and unproductive of any substantial benefit to the pecuniary interests of the State.*"

It fortunately happened, however, that in the short space of two years and a half, further investigations led some of those whose opinions have been adduced as decidedly adverse to surveys to take a different view of the subject. In the letter of the Vice-president in Council, dated 7th October 1815, as well as in one of the 13th January 1816, they not only recognised the practicability and the utility of a measure which had been regarded by them with so much apprehension, but they supplied the positive proof of the one and the other by the notification of an actual survey of one district, which had been undertaken by the direction of the Commissioners in the Conquered and Ceded Provinces, and which had been *attended by the recovery of a considerable tract of land that had been withheld from the State.*

The success of this experiment led the Commissioners to recommend with confidence to the Government, that *the same process* should be pursued *throughout* the Conquered and Ceded Provinces; and in compliance with their recommendation, the letter of January 1816, just referred to, *announced the establishment of the Office of Revenue Surveyor,* and the appointment of Lieutenant Gerard, who had been employed by the Commissioners in making the survey before-mentioned, to the charge of that department.

Lord Moira, in his Minute of 21st Sept. 1815, had particularly adverted to this subject, by observing, "I think it may be satisfactorily shown that a *knowledge by measurement or survey* is the only criterion of assessment which Government can reckon upon in general practice. *The daily discovery of whole villages unknown to the records, is the best evidence of the advantage that would attend perguunah surveys. The quantity of land which might by this means be expected to be recovered to the rent-roll of Government is* INCALCULABLE.

In illustration of this he observed, "a survey of a part of Goruckpore, which has lately been made by Lieutenant Blake for military purposes, affords the means of making such a comparison," (of the measured with the reported extent of land.) "*The perguunah of Nujumebad is recorded in the office of revenue as containing* 312,179 *begahs in all*; *the trigonometrical survey yields an area of* 519,230 *begahs, of* 1,600 *square yards to the begah. Until, therefore, we have information that may be relied upon of the actual extent of every perguunah, I cannot think, even were there no other objection, we should be justified in recommending that our settlement should be fixed in perpetuity, on an assumption that the grounds of them are perfect.*"

The Vice-president in Council, writing from the seat of government, on the 7th October 1815, under impressions similar to those which have been recited from the Minute of Lord Moira, expressed themselves in these words, para. 8, "Whatever sentiments *our predecessors* may have entertained upon that subject (surveys), *we have not the least hesitation in expressing our belief that the most substantial advantages* may be derived from surveys of the latter description (by professional persons). They are obviously calculated to ascertain and fix the boundaries of estates, and to afford the requisite data for judging of various other points involved in the settlement of lands, whether such settlement be temporary or permanent. Exclusively of these advantages, such surveys are calculated in their operation to prevent those serious affrays which, although materially repressed by the vigor of the police during the last three or four years, still exist to a certain degree, and are at all times liable to be renewed as often as disputes may arise regarding the boundaries of land."

But notwithstanding those admissions, the language of the Vice-president in Council, in the same letter of 7th October 1815, marked the *reluctance* with which the acting executive government in India abstained from proceeding to carry into effect the measure they had so urgently advocated, namely, the immediate extension of the permanent settlement of the Land Revenue in the Ceded and Conquered Provinces; their words in para. 4, were "*Whatever opinions this Government entertain on that important subject,* we feel no wish to continue the discussion further than may be necessary to obviate difficulties in the practicable *performance of that duty, under the restrictions now imposed by your Honourable Court.*"

The authorities in England, anticipating that reluctance, had, in a despatch of the 17th March 1815, expressed themselves as follows, in para. 6, 7, 8: "We have uniformly evinced, throughout the whole of our correspondence on this grand question, fully as strong an anxiety that the rights of individuals should not be infringed, as that the interests of the State should not be compromised by premature decision. By these sentiments we were induced to represent to you, in our letter of March 1813, how imperfectly we were acquainted with the rights of the various descriptions of landholders, and of the nature of the tenures by which property is held in the Upper Provinces; *that the titles of considerable properties are still in dispute*; *that years must elapse before decisions can take place on the pretensions of the claimants in the regular course of justice*; *and that, under such circum-*

Appendix, No. 8.

Land Revenue of India.

stances, it was impossible that an early conclusion of the permanent settlement should not have a tendency to derange the order and to disturb the quiet of society.

"It is a source of great satisfaction to us to think that you have not been left to collect our sentiments upon the question of a permanent settlement of our recently-acquired territories from any incidental or equivocal expressions, but that our instructions (though less definite certainly, on many points, than they would have been had they been founded on fuller information,) have been intelligible and distinct in so far as they went. These sentiments have been communicated to you in the course of our revenue correspondence for the last five years, and particularly in our despatch dated 16th March 1813; and you have since been apprised by our letter from this department, 6th January 1815, that those sentiments have not undergone any change in consequence of the view which you have taken of the subject in your despatch of 17th July 1813."

In a letter to Bengal of the 2d April 1817, the controlling authority in England expressed themselves as follows: "In the proceedings referred to in your letter of 29th November 1814, we find an opinion recorded by the junior Commissioner, Mr. Deane, that "*without surveys and measurements of the whole lands of every village, similar to those which have been executed in all the provinces subject to the Presidency of Fort St. George under ryotwar tenure, every settlement of the Land Revenue in permanency must be obscure and unsatisfactory.*"

This opinion of Mr. Deane had been adopted by the Board of Commissioners then acting in the Upper Provinces, who, in their letter of the 9th September 1814, pronounced the utility of minute pergunnah surveys to every branch of the service to be *self-evident.*

The attention of Mr. Canning, who had succeeded Lord Buckinghamshire as President of the Board of Control, was, early in August 1817, particularly called to the consideration of this subject, by a letter from the Chairman and Deputy Chairman of the Court of Directors, to which Mr. Canning judged it necessary to make and to record the following reply.

To the Chairman and Deputy Chairman of the East India Company.

Gentlemen, India Board, 17th Aug. 1817.

I HAVE given my best attention to the letter which I had the honour to receive from you on the 3d instant, remonstrating against certain additions made by the Board to the Bengal Revenue Draft, No. 193. The form of your remonstrance naturally leads me to consider as in a great degree personal to myself that responsibility which you propose to throw upon the Board for all the embarrassment, confusion and loss which you apprehend to be likely to follow from a perseverance in the instructions contained in those additional paragraphs.

As I am far from feeling myself sufficiently informed upon the extensive and complicated subjects to which those paragraphs relate to be enabled to estimate the validity of the opinions upon which the instructions most recently sent out to India have been founded, every consideration of personal responsibility induces me, above all things, to take care that no instructions which may go out under my sanction, for the present, shall either contradict the tenor, or impair the efficacy of what I find, at my accession to the Board, to be the recorded intentions of the Board and the Court of Directors.

The points upon which I find an agreement between the Court and the Board established (whether by coincidence or compromise of opinion) are these:

1st. That the system of 1793, though originating in the most enlightened views and the most benevolent motives, and though having produced considerable good, has nevertheless been attended in the course of its operation with no small portion of evil, to the people for whose happiness it was intended.

2d. That the same views and motives which dictated the original introduction of the permanent settlement 25 years ago, would not, after the experience which has been had of it, justify the immediate introduction of the same system into provinces for which a system of revenue administration is yet to be settled.

3d. That the creation of an artificial class of intermediate proprietors between the Government and the cultivators of the soil, where a class of intermediate proprietors does not exist in the native institutions of the country, would be highly inexpedient.

4th. That no conclusive step ought to be taken towards a final settlement of the yet unsettled provinces until it shall have been examined, and, if possible, ascertained, by diligent research and comparison of collected testimonies, as well as by accurate survey of the lands to be settled, how far the principles of a system which would bring the Government into immediate contact with the great body of the people can be practically and usefully applied to them.

That these four propositions do not contain an exaggerated statement of the opinions of the authorities at home, as expressed in their despatches, and as understood by the Governments in India, is manifest from the tenor of those communications; and from no one of those communications more clearly than from the initiatory paragraphs of that Minute of Mr. Fullerton to which you refer with so much commendation.

How it happens that a partial extract of the proceedings of the Indian Government is circulated through private channels in England before it has been communicated to the regular authorities, I forbear to inquire.

Mr. Fullerton's Minute, which I also have accidentally had the advantage of seeing, professes to exhibit the dangers and imperfections of a ryotwar settlement; but I must fairly

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

fairly confess, that however elaborate and however full of information, it has struck my mind as contradictory and inconclusive on the point to which it is particularly applied, and in respect of which you appeal to its reasonings.

Such then are the recorded opinions of the authorities at home, by which I should think it incumbent upon me to abide, at least until I shall be convinced that they are erroneous: the leaning of my judgment is at present the other way; but I can have no prejudice upon the subject, and certainly have no object but the truth.

On the other hand, I am not desirous of pushing those opinions beyond the limits at which I find them established, nor of converting them prematurely into formal instructions.

I confess I do not see that either of these objections can be fairly stated to apply to those passages of the amended draft, No. 193, which the Court have made the subject of remonstrance. I see nothing in those passages that amount to any instruction whatever; nothing in them which, in point of opinion, is absolutely new, or which, according to my apprehension, goes beyond what has been repeated in many despatches during the last five years, or even beyond what is to be found in that very despatch which was reconsidered in consequence of the Court's remonstrance of December 1814.

There is indeed, in one passage of the amended draft, No. 193, a strong and unqualified avowal of the belief that the extension to the different districts of the Company's territories of a system founded on Hindoo institutions, would be the greatest boon that could be bestowed upon the people. This may be, perhaps, a needless amplification; but it is in truth only an amplification of the paragraph sent by the Court; it is scarcely more pointed than other declarations in former despatches; it certainly is not at variance with them. The averment, indeed, that these institutions were, in old times, uniform throughout India, is perhaps more than is yet proved; it is, at all events, more than was necessary for the argument, and therefore may well be omitted. There is also, it must be allowed, in the expression, "our suffering native subjects," a liability to that misconstruction to which your letter represents it to be liable. But surely neither Lord Hastings, when he deplores the desperate situation, "the acute sufferings," and "the stifled cries for redress," of the body of the people within the circle of the permanent settlement; nor Mr. Lumsden, when (in the papers which you have had the goodness to send to me with your letter) he affirms the ryots to have greatly "suffered from the extortion and rapacity of the zemindars under the permanent settlement;" meant any disrespect to the memory of Lord Cornwallis. It would seem, therefore, a very forced construction that should infer any such meaning from the use of one of Lord Hasting's or Mr. Lumsden's expressions by the Board.

That part of the amended draft, 193, in which the ryotwar system is specifically praised and recommended, and that passage in which the whole of the commentary respecting the recovery of arrears of rent without sale of lands is founded, are quotations from a despatch addressed to the Bombay Government, the draft of which was returned to the India House, approved by the Board, on the 29th March of the present year, and which must be presumed to have been long since sent to India.

As I wish, above all things, to avoid controversy in our correspondence, I abstain from commenting upon any part of your letter that does not bear directly upon the matter which you state as the matter of complaint. With respect therefore to all that is propounded in that letter as to the danger of "retrograding in civilization," and as to the "principles of political economy," I shall allow myself no other remark than, 1st, that in other countries I believe that the removal of intermediate landholders or middlemen (by whatever name known,) has been considered (whether wisely or not,) as an advancement, rather than a retrogradation: but, 2dly, that I apprehend nothing to be so little useful as reasoning by analogy from Europe to India, as the attempting to apply to a state of things, of men and of manners so entirely distinct and anomalous, those general maxims of political economy which all enlightened nations indeed profess and continually recommend to their neighbours, but which, even among the most enlightened, are continually modified and controlled by their own peculiar prejudices or temporary convenience.

I confess I should feel myself at a loss to apply any European scheme of fixed policy to a country in which the government derives its revenue from a direct participation in the produce of the soil.

Upon the whole, I do assure you, that I have no design or desire to hurry the principles of a ryotwar collection into action, nor to decide prematurely against the establishing of any other form of settlement in the Ceded and Conquered Provinces hereafter, on whatever principles shall appear, after full investigation, to be the best. But I wish that investigation to be full, patient and impartial.

I think it can only be made so by going on now in the course in which the Board and Court have concurred; and while I am perfectly ready to strike out of any paragraphs added by the Board anything which goes further than that concurrence warrants, and certainly anything that can be supposed to reflect unnecessarily upon former systems, or at all upon the characters of individuals, I must, on the other hand, be equally careful to prevent that confusion and uncertainty into which our Government in India would be thrown by any appearance of hesitation on the part of the authorities at home in maintaining the opinions which they have inculcated, and enforcing the course of measures which they have prescribed.

I am happy to say that I have the less difficulty in adopting this as the obvious duty of my situation, because, when I put together the several admissions which your letter contains, I am satisfied that the practical difference between the Court and the Board is much less than the general tone of your letter would have led me to imagine; and that every

Appendix, No. 8.

Land Revenue of India.

renewed discussion of the points in question at home, and every fresh communication from the governments in India, is likely to narrow, rather than widen, the ground of that difference.

I have, &c. &c.

(signed) *George Canning.*

The letter of Mr. Canning bears internal evidence that the advocacy for the extension of the permanent settlement of the revenue upon the principle established in 1793 was not confined to the junior members of the Supreme Government in Bengal, but that the measure was urged with zeal by Mr. Fullerton on the part of the Board of Revenue at Madras, and that it was not without supporters at the India House. The energy of Lord Hastings continued to keep in some degree of check his associates in the Supreme Council; but it will be seen in the sequel that the watchful interposition of the controlling authority was necessary to keep alive the spirit of investigation which Lord Buckinghamshire had awakened and enforced, and which now had, and continued to have, the support of Mr. Canning.

In 1814 Lord Buckinghamshire had sent Sir Thomas Munro, then Colonel Munro, to Madras, and directed that he should be placed at the head of a commission to report on the internal administration of that side of India, where he had been employed for several years in the revenue and judicial departments with distinguished credit. The opinions and proceedings of Sir Thomas Munro will, as they well deserve, be considered in another place: they would now inconveniently interrupt the continuity of the Bengal subject, with which we shall proceed.

On the 29th October 1817, two months after the date of Mr. Canning's letter, instructions were sent to Bengal, in the 27th paragraph of which it was observed, "The facts we noticed in our last letter from this department, as well as in former letters of no distant dates, fully convince us that the interests of the Company are suffering from a want of that knowledge of the resources of the country, of the respective rights of the Government, and of those who stand between them and the actual occupants of the soil, as well as of the rights which belong to this last-mentioned description of persons, without which we continue to be persuaded that no revenue system in India can be established on a solid foundation, or be administered with permanent success."

At this period of the correspondence, intelligence was received from Bengal of a very serious disturbance having broken out in the extensive province of Cuttack. On the 2d of April 1818 that intelligence was noticed by the controlling authorities in the following terms: "We received on the 28th ultimo your letter of the 4th July last in the judicial department. While we approve of the proceedings to which you have resorted for the suppression of the insurrection, we earnestly hope that the power of administering military law, which you have confided to Major-General Sir P. Martindale, will be exercised with as much forbearance as circumstances will admit of. Moderation and clemency would be becoming in all cases, *but they are more particularly incumbent upon us in one where we fear there are good grounds for believing that the affections of the people may have been alienated from our government by mal-administration, and that they may have been goaded by suffering to resistance.*"

"In our despatches from this department of the 8th April and 29th October last, we particularly called your attention to the great hardship of the sale of lands for arrear of revenue in districts under temporary settlement, and we expressed an anxious hope that you might be enabled to devise some modification of your present Regulations as they regard the Ceded and Conquered Provinces, with a view of preventing, as far as may be possible, recourse to a measure so cruel in its operation upon individuals.

"This process is stated, in the papers now before us, to have effected, in the course of 11 *years, a transfer of more than half the landed property of Cuttack* (*in Orissa*). Such a sweeping system of confiscation is as discreditable to our government, as it must be intolerable to the people who live under it.

"We have frequently had occasion, in the course of our correspondence, to regret the little information that has been acquired, not only respecting the resources of Cuttack, but also respecting the landed tenures and the rights of those connected with the soil; and until those defects are supplied, it is impossible to know whether the assessment is higher or lower than it ought to be, or whether the difficulty of realizing it be ascribable to its exorbitancy, to the inequality of its distribution, to the mode in which it is levied, to the currency in which it is paid, or to a combination of these and other causes."

In a letter to Bengal of the 15th January 1819, the authorities at home had the gratification of conveying their approbation to the Supreme Government for their having abstained from declaring permanent any of the settlements concluded in the Ceded and Conquered Provinces. In the 29th paragraph of that letter they observed, "The pre-eminent importance, on every ground of justice and expediency, as connected with the welfare and prosperity of the British empire in India, of adopting every practicable means for ascertaining and protecting the rights of the ryots, has been made the topic of frequent and serious representation. It is most satisfactory to us to find that the members of your government, and those acting under its authority in the internal administration of the country, are *now* earnestly occupied in the furtherance of this most important and essential work."

Mr. Shore,

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

Mr. Shore, now Lord Teignmouth, though fully sensible of the difficulty of simplifying and defining the rates of assessment on the ryots, was decidedly of opinion that we should first see that accomplished before we entered into any permanent engagement with the zemindars, in order, as he said, that justice might be impartially administered according to fixed rules.

The same view of the subject had been taken by Mr. Hastings in the course of the discussion which arose at an earlier period as to the adoption of a permanent plan for the administration of the Land Revenue. Mr. Hastings was impressed with the importance of being previously furnished with accurate statements of the real value of the lands throughout the country, as the ground on which the settlement ought to be constructed, observing, that to obtain these would be a work of much official knowledge, some management, and unremitting labour, in collecting and compiling the accounts of past collections, in digesting the materials, &c. Nor did he omit to point out with clearness the manner by which, agreeably to the acknowledged rules of Indian government, it was practicable to accomplish the objects in view. It was under the influence of the same feelings and principles that the Bengal Board of Revenue, in 1786, recommended the creation of the office of chief sheristadar with a view to the restoration of the correct revenue system of the country to its former efficiency, which, in their judgment, " was no less calculated to protect the great body of the people from oppression, than to secure the full and legal rights of the sovereign." But the first chief sheristadar who was appointed had scarcely entered upon the investigations and arrangements that were to constitute the basis of the intended examination, than his office was abolished by Lord Cornwallis, who had newly succeeded to the government of India.

" The experience of the last 24 years induces us to believe, that if the policy of Mr. Hastings had not been departed from, or if a stop had not been put to the labours of the chief sheristadar, we should not now have to lament that the objects of the permanent settlement, in as far as regards the security and happiness of the most numerous and industrious class of the community, have hitherto been so imperfectly attained, and that, instead of maintaining their rights, we have not even ascertained what they are.

" In the consideration of this subject, it is impossible for us not to remark, that consequences the most injurious to the rights and interests of individuals have arisen, from describing those with whom the permanent settlement was concluded as the actual proprietors of the land. This mistake (for such it is now admitted to have been), and the habit which has grown out of it of considering the payments of the ryots as rent instead of revenue, have produced all the evils that might be expected to flow from them. They have introduced much confusion into the whole subject of landed tenures, and have given a specious colour to the pretensions of the zemindars, in acting towards persons of the other classes, as if they, the zemindars, really were, in the ordinary sense of the words, the proprietors of the land, and as if the ryots had no permanent interest but what they derived from them.

" The differences which have arisen under the permanent settlement between the zemindars and ryots, the arbitrary exactions of the more powerful, the fraudulent evasions resorted to by the weaker classes, and the vexatious litigations which have been the consequence of this state of things, afford sufficient evidence that it is our duty, (before any definite system is adopted for provinces not yet finally settled), to investigate most attentively the evils to which the permanent settlement has given rise; to examine the nature and degree of the change in the relative situations of the zemindar and the ryot which has taken place under its operation; and to ascertain as nearly as possible what were the previously existing rights with which it has either improvidently or unadvisedly interfered.

" All inquiries into the state of landed rights and tenures will be greatly facilitated by the re-organization of the offices of canongoe and putwarrie, on their ancient footing."

A report upon this important subject of a permanent settlement of the Ceded and Conquered Provinces under Bengal, having been prepared with great care and ability by the Secretary to the Revenue Department in Bengal, Mr. Holt Mackenzie, and having been commented upon by Lord Hastings, and each of the other members of the Supreme Council, some extracts from those papers, and from the official despatch that was founded upon them, will, in point of date, as well as of continuity of subject, properly come under review in this place. Mr. Dowdeswell, in a Minute of the 11th Oct. 1819, observed, " It was *originally* intended that permanent settlements should be formed in these territories from the periods of the cession and of the conquest respectively; and that on the expiration of those settlements, which embraced a term of 10 years, a settlement in perpetuity should be concluded. The object of Regulation X. of 1807, was to anticipate that arrangement, that is, to render the settlement permanent at the expiration of the second temporary lease, instead of the third, as originally proposed.

" I admit this measure to have been precipitate and ill-advised, and that it would have been far more preferable to have left every thing in the course established by the Regulations of 1803 and 1805. I feel the firmest persuasion, that Lord Wellesley and Sir George Barlow, who were the authors of those settlements, uniformly understood that they were to be rendered permanent at the expiration of the decennial lease, with the exception of such parts of them as might not then be in a sufficiently improved state of cultivation to warrant the measure. I would not be understood to contend for the expediency of the declaration in that stage of the business; the annunciation of it has always appeared to me, to say the least, superfluous.

" Had no pledge been then held out to the people, I should probably have experienced little difficulty in assenting to the expediency of postponing the adoption of the great measure

Appendix, No. 8.

Land Revenue of India.

sure under discussion, for the sake of the advantages contemplated. But the question, in my judgment, is not one of *expediency*; I consider the *faith of government to have been solemnly pledged* for the establishment of a permanent settlement at the expiration of 10 years from the cession and conquest respectively. I consider the zemindars who, under this interpretation, are entitled to the advantages of a permanent settlement, to have suffered a *serious wrong* from the delay which has already occurred in carrying the measure into effect. I consider the object of allaying those feelings of disaffection and irritation, which I cannot but believe to have been excited by their disappointment, to be one of paramount importance."

Lord Hastings replied to Mr Dowdeswell, that " the *amount* payable to Government is not the whole question. Mr. Dowdeswell," his Lordship observed, " sees it, and thinks he settles what remains by suggesting that the individuals who *now* pay the rents for village lands, or for pergunnahs, shall be *the persons* with whom an agreement shall be made for a permanent settlement. Here lies the point of the difficulty. Government pursued that system in the Lower Provinces, and giving to the *delegated agents of the ryots a right to ownership in the soil, absolutely gratuitously invested the persons through whom the payment to the State was to be made with unlimited power to wring from his former coparceners an exorbitant rent for the use of every part of the land.* This oversight having been poignantly forced on our reflection, it may be *supposed that, in framing a permanent settlement for the Upper Provinces,* the error would be corrected, and that such regulations might be introduced as would secure the cultivator from the rapacity and extortion of the person appointed as the medium between him and government. This is not easy. When an individual is appointed by his neighbours to bargain on their common behalf with government, there is no change of relation: he is only the spokesman of the community; and should he assume beyond that function, his constituents would displace him. A new capacity is conferred upon him if government *appoint him to be the person* with whom, year after year, it is to settle the account. When the character of a zemindar is assigned to him, and the responsibility for the payment of the aggregate rent is attached to him, government virtually constitutes him a public officer. It necessarily invests him with the power of compelling from the several families of the village the payment of their respective portions of the general contribution; and our acquaintance with the general propensities of the natives must make us sensible that such a power is liable to be misapplied in arbitrary and unjust demands; the colour for such strained exactions is readily furnished by the variety existing in the rules and modes of occupancy.

" As to *our being bound by promise* to grant a permanent settlement for the Upper Provinces, I would ask, *What can have been promised, when the term used is so indefinite?* We did not engage to risk the grievous injury of nine-tenths of the population; there would have been little boon held forth in such a prospect; nor did the natives, as far as I could learn, when I was in those provinces, show any anxiety for what we mean by a permanent settlement. Every man would be glad to pay as small a sum as possible to the State: of course the wish may be considered as universal that the existing assessment might not be augmented; and every head of a family would naturally, if questioned, express solicitude for an assurance that the rent demandable from him should not be increased. But it did not appear to me that they entertained the notion of the State giving a pledge against itself, which should bar a revision of assessment in any possible future circumstances.

" Never was any measure conceived in a purer spirit of generous humanity and disinterested justice than the plan for the permanent settlement of the Lower Provinces. It was worthy the soul of a Cornwallis; yet this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the lower classes throughout those provinces to most grievous oppression; an oppression too, so guaranteed by our pledge, that we are unable to relieve the sufferers."

Sir Edward Colebrooke recorded his opinion on the 17th March 1820, the tendency of which was in favour of the proposed permanent settlement. He observed, " the promise of permanency held out on the first acquisition of those provinces is, however, nugatory, so long as the conditions of the pledge remain vague and undefined. The first point, therefore, towards the redemption of that pledge, and which the landholders have a right to expect and demand, is a declaration of the extent of comparative cultivation which should be deemed to warrant the measure, and of the evidence which is to be held satisfactory in regard to the state of the cultivation. They have also a right to require that the principle, when defined, shall be immediately applied to each individual estate, on its own individual merits; for a general and indiscriminate postponement of permanency until the whole of the provinces may be in full cultivation, is naturally considered by those proprietors whose estates, taken individually, would indispensably come within the letter and spirit of the promise held out by the Regulation, not only as a delay, but as a denial of justice."

Mr. Stuart, on the 28th April 1820, referring to the opinions of Sir Edward Colebrooke and of Mr. Dowdeswell, as offering " a powerful confirmation of the opinion expressed by the Board of Commissioners, upon the expediency of holding forth, at the earliest practicable period, to the zemindars and others connected with the land, some pledge against the continuance of undefined exaction," adds, " my own opinion is also favourable to the general object which the Commissioners have in view, *although I am sensible that the means of accomplishing the object open a wide and anxious field of discussion,* it having always appeared to me to be a most *serious question, whether the plan upon which the permanent settlement of the Lower Provinces was formed, ought to be introduced into the new territory without essential modifications.*

" The

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

"The Government is restrained by the most positive orders from concluding a permanent settlement for the new territory without previous sanction. The correspondence shows that those orders originated in a strong opinion that this Government and its officers had not obtained sufficient information of the state of the country to enable them to form a permanent settlement, which should combine a due regard to the fiscal claims of the public, with a proper attention to the rights and interests of the various classes attached to the land."

Mr. Adam, on the 24th May 1820, prefaced his Minute as follows: "I consider the *interposition* of the Court in time to prevent the completion of a permanent settlement, under the provisions of Regulation X. of 1807, to have been productive of *great and lasting benefit,* not only on account of the large increase of revenue which has since been obtained *, but by preserving the Government and the people from the manifold errors of a settlement made under the avowedly defective information that was obtained at the time, and which no care or ability on the part of the instruments employed in forming it could have avoided. The effects of a *similar precipitancy in the permanent settlement of the old provinces has been too severely felt not to make us rejoice at having escaped a similar failure.*"

Sir Edward Colebrooke, on the 12th July 1820, recorded a second Minute, in which he observed: "The errors of the permanent settlement in Bengal were two-fold; first, in the *sacrifice* of what may be denominated *the yeomanry,* by merging all village rights, whether of property or of occupancy, in the all-devouring recognition of the zemindar's permanent property in the soil; and, secondly, in the sacrifice of the peasantry, by one sweeping enactment, which left the zemindar to make his settlement with them on such terms as he might choose to require. Government indeed reserved to itself the power of legislating in favour of the tenants, but no such regulation has ever taken place; on the contrary, every subsequent enactment has been founded on the declared object of strengthening the zemindar's hands."

The whole of the documents from which the preceding extracts have been taken, with a variety of other papers relative to the course of proceeding which the Supreme Government proposed to pursue in the future settlement of the Ceded and Conquered Provinces, were transmitted to England with an official despatch of the 16th September 1820, in the 7th paragraph of which they announced it as their unanimous opinion, that "the extension of a permanent settlement to the Ceded and Conquered Provinces, *without a minute investigation,* would involve the risk of a considerable sacrifice of revenue, and the still more serious evil of leaving in jeopardy the rights and property of a large body of our subjects. It is our anxious desire that the settlement should be made deliberately, village by village, and that there should be united with the revision of the assessment, and the investigation of the extent and produce of the lands belonging to each village, the object of ascertaining and recording the fullest possible information in regard to the tenures by which the land is held, and also the rights, interests and privileges of the various classes of the agricultural community." They added, however, in paragraph 20, "We are satisfied that the most beneficial consequences would in many instances flow from our being enabled to *extend temporary leases to a term of* 10 *or* 15 *years.*"

Nine days after the date of the despatch from Bengal just referred to, Mr. Stuart, the distinguished member of the council before mentioned, recorded a Minute, dated 29th September 1820, in which, adverting to the abuses which had been practised, and to the alienation, to a great extent, of landed estates, to the ruin and extreme misery of the proprietors, suggested the institution of a special commission for the purpose of investigating the causes of those alienations; adding, "It would indeed be an afflicting reflection, that men who have acquired estates by the basest means, should enjoy all the advantages of a permanent settlement; while their victims should have their misery heightened by being the hopeless witnesses of the increasing value of the property of which they had been so iniquitously dispossessed." A Regulation was in consequence passed by the Government, on the 13th January 1821, appointing a special commission in the Ceded and Conquered Provinces, for the investigation and decision of claims; for recovering possession of lands illegally and wrongfully disposed of by public sale, or lost through private transfer, effected by undue influence; and for the correction of the errors and omissions of the proceedings by the revenue officers in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests and privileges of the agricultural community. It has been shown that similar confiscations, under similar practices, had been widely experienced in Orissa and in the old provinces of Bengal; but this subject more properly belongs to the judicial branch of this review, and would, if followed here, break in upon the course of our revenue inquiry.

The controlling authorities replied to the letter of the 16th September 1820 from Bengal on the 1st August 1821, and informed the Supreme Government, that "the measures which they proposed to adopt for regulating the future settlement, village by village, and for uniting with the revision of the assessment the object of ascertaining and recording the fullest possible information with regard to tenures, rights and privileges, had, as they justly anticipated, their fullest concurrence and support; but that the proposition for extending temporary leases to 10 or 15 years appeared to be inexpedient, as they could not fail to interfere with the progress of the revision, and would be calculated to convey a notion that they were preparatory to the introduction of an arrangement in perpetuity. They could not

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* Nearly 81 lacs of rupees, or £.800,000 annual rent.

Appendix, No. 8.

Land Revenue of India.

not therefore sanction an extension of lease beyond five years, such extension to be accompanied by a specific arrangement which should guard against the interruption of the local inquiries, and consequent adjustment then in contemplation.

The Supreme Government in consequence recorded their opinion on the 1st August 1822, that " a system of ryotwar settlement and collection, such as this would be, did not appear to involve *any serious difficulty*; on the contrary, due advertence being had to the different classes and their different privileges, it would seem, when well administered, to be the system of all others best calculated *to secure the prosperity and comfort of the great body of the people*, but that it required great minuteness of supervision, and a number of European officers, or at least of *officers raised above temptation, by good principles, and the liberality of Government strengthening those principles*."

" That it could not be concealed that the great author of the permanent settlement, resting too much on the notion that the established rent was as much as the ryots generally could pay, or as the zemindars could reasonably wish to demand, did not estimate with sufficient distinctness the degree in which the possession by the ryot of a right of occupancy at determinate rates must limit the proprietary interest of the zemindar, nor provide with sufficient precision for such a limitation. As far therefore as concerned the ryots, the perpetual *settlement of the Lower Provinces must have effectually failed* to produce the contemplated benefits, whatever other advantages it might have been attended with."

" Rents vary in every village, not merely with the diversities of soil and crops, but also with reference to the caste of the cultivators; the inference to be drawn is, therefore, that *no common rule can be laid down*, and that *the failure of past attempts* to settle the matter is chiefly to be *attributed to the desire which the public officers* have had to render that *simple and uniform* which is in its nature *various;* and *to their impatience of the detailed investigation* by which alone accuracy can be secured." The Supreme Government informed the Court that in the Regulations which they promulgated upon this subject, they avoided any distinct specification of the number of years for which the leases would be renewed after the revision shall have been effected, because the different circumstances of different districts would doubtless suggest a considerable variety of schemes. " Every day's experience strengthens us in the persuasion, that before finally determining upon the measure of a perpetual settlement, not only must the present state of things be fully ascertained, but the probable influence of the arrangement on the future condition of the people must be carefully weighed."

" The operation of the laws applicable to the Lower Provinces, it must be admitted, has been unfavourable to the interests of the inferior classes of tenants; but it is nevertheless important to observe, that the uniform design of the Legislature has been very different, and that there is nothing in the laws, when duly considered, calculated in the slightest degree to bar the Government from the adoption of such measures as it may see fit with a view of securing the ryots. We have on this head nothing to disavow, nothing to undo; the insufficiency of the existing rules must indeed be declared, but the aim and object of Government has been uniform; and *the declaration of past failure* affords the best ground on which to found the adoption of further measures calculated to secure the desired end."

" The existence of the permanent settlement in the Lower Provinces does not, in our judgment, oppose any legal bar to the adoption of a similar course (the ryotwar) there, if we can command a sufficiency of fit instruments, and the scheme be generally deemed *expedient*; for *Government, in limiting its demands*, specifically reserved the option of such an interference; and if the zemindars have themselves failed to assess the ryots, and to give pottahs (engagements) on equitable terms, as provided, such an interference would require no other justification than the proof that it could be expediently exercised. *Our conviction* certainly is, that *the custom of the country gives to the ryots rights limiting the right of Government, and that the rights so possessed could not be set aside by the superior authority without the imputation of injustice*."

The controlling authorities answered that letter on the 10th November 1824, and in paragraphs 30, 31, & 34, observed as follows:

" Regarding this subject as of paramount importance, and the means for obtaining the end which is proposed, as affecting the character and prosperity of your government, more deeply than almost anything else to which your attention has been directed, we feel the greatest satisfaction at the agreement which is in those paragraphs evinced between your views and our own. You consider that there is nothing in the law, that is, in any right which you may have created in favour of the zemindars, to bar the Government from such measures as it may see fit to adopt with the view of securing the ryots; that it is no further useful to look back to the practicable application of those laws, which, you admit, have been unfavourable to the inferior classes of tenantry, than may be necessary for effectually preventing so mischievous an application of them in future; and as the insufficiency of the present rules must, you say, be declared, we agree with you most cordially, that the *clear recognition of past failure* affords the best ground on which to found the adoption of further measures calculated to secure the desired end.

" Should you succeed in securing to the ryots those rights which it was assuredly the intention of the permanent settlement to have preserved and maintained, and should you, in all cases where the nature and extent of those rights cannot be now satisfactorily ascertained and fixed, provide such a limit to the demand upon the ryots as fully to leave them the cultivator's profit, we should hope that the interests of that great body of the agricultural community may be satisfactorily secured."

The

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

The evolution of more than half a century has brought the subject of revenue administration in Bengal back to the point at which, we have seen, Mr. Hastings had placed it in his Minutes of the 1st and 12th November 1776. In the first of those documents he recommended the establishment of an office, in which should be collected and arranged the materials for enabling the Government to form a new settlement of the revenue. In the second, he explained what those materials should consist of, and from what sources they were to be derived, observing " The accounts of revenue in Bengal are kept with a regularity and precision unknown in Europe; they are drawn out on one uniform plan, and are balanced and adjusted at fixed periods. *A separate account is kept for each ryot or tenant, in which the different articles which compose his rent for one year are stated on one side, and the engagements which he makes are entered on the other. The whole of these accounts are afterwards digested into abstracts, and contain a particular state of the rent, receipt and arrears of each village. The abstracts of all the villages form the pergunnah (district) accounts. The general state of the zemindary, or capital division, is composed of the aggregate of the pergunnahs.*"

Such is, in fact, a description of the accounts upon which a ryotwar settlement is made. They are kept in each village and district, and though great abuses had crept in, they were always referred to until the permanent settlement of 1793 abolished the office of canongoe or provincial accomptant, and placed the village putwarree immediately under the control of the zemindar, and consequently under an influence opposed to that of the Government.

It has been shown, that orders were sent from England for the re-organization of those offices in 1814; in answer to the letter which conveyed these orders, the Vice-president in Council, in the October following, observed, " We believe that uniform experience, both in the administration of civil justice, and in the settlement and collection of the public revenue, has *at length* fully established that the offices both of pergunnah canongoe, and of village putwarree, *form necessary*, and we might say, *indispensable links in the chain of public functionaries in this country.*" " Fortunately both the offices in question have been still retained in the Western Provinces, and we are not aware that any serious difficulty will occur in placing them on their proper footing in those provinces. Greater difficulties will arise in the accomplishment of that object in the provinces of Bengal, Behar and Orissa, where the office of putwarree has long been entirely extinct; but we shall spare no pains for the re-establishment of both in the last-mentioned provinces."

Lord Hastings had informed us, in his Minute of September 1815, " that at the last settlement of the province of Bareilly, upwards of 2,000 village zemindars (proprietary ryots) had been brought, by a reference to those accounts, into direct communication with the Government" (by having been restored to their rights); and then, contrasting their situation with that of persons of the same description within the circle of the permanent settlement of 1793, he says, " Though their cries for redress may have been stifled by that uniform indisposition to attempt relieving them, from the difficulty of the operation, their sufferings have not been the less acute; and I had only the mortification of finding that the existing system established by the Regulations left me without the means of pointing out to the complainants any mode by which they might hope to obtain redress."

During the progress of this discussion between the executive government of Bengal and the controlling authorities in England, relative to the revenue settlement of what have been denominated the Ceded and Conquered Provinces under the Bengal Presidency, the course of political events had added territories to the British empire on the western side of India, little, if at all, inferior in extent and population to the Ceded and Conquered Provinces attached to Bengal or to Madras. One large division of this new acquisition was placed under the administration of Sir John Malcolm, and has been designated Central India; the other, which comprehended the dominions formerly held by the Paishwa, devolved on Mr. Elphinstone, and after his appointment to the government of Bombay, was committed to the charge of Mr. Chaplin.

The Reports of those very able and judicious administrators have been printed; that of Sir John Malcolm in his work intituled Central India; the other in the printed correspondence. They are found to agree in all material points of information with those valuable and detailed Reports of Colonel Munro which led Lord Buckinghamshire to direct that course of proceeding for the re-settlement of the Ceded and Conquered Provinces in Bengal which we have been reviewing, and which Mr. Canning and the succeeding Presidents of the Board of Control supported. The Government of Bombay, in a letter to the authorities at home of 27th January 1822, informed them that Mr. Thackeray, one of the principal collectors, reported, that " without any innovation on the simplicity of the native institutions, he proposed to restore their efficiency, and when entire to preserve them."

Mr. Chaplin is referred to in the same letter as having " strongly and forcibly pointed out the necessity of an early survey and assessment of the land throughout the new acquisitions in the Deccan. The duties of the district zemindars may be dispensed with; but those of the village zemindars, the accomptants and the watchmen, are the keystone of the police and administration. The settlement of each village rises or falls with the increase or decrease of cultivation; it is professedly ryotwar, and is so essentially; but the individual distribution is left, with a good deal of latitude, to village officers. The power of the zemindars, wherever it is exercised, is to the prejudice of the Government and of the ryot. The *legitimate* authority of the patells (head of the villages) is now established, instead of much arbitrary power exercised by them and other petty officers. The rents are collected direct from the ryots. The ryots enjoy greater security of property and protection. The advantages of a revenue settlement with the patells are, that it preserves the village government, and excludes strangers (as farmers); and that as it leaves less detail to the officers of

Appendix, No. 8.

Land Revenue of India.

of Government, it is less liable to derangement when there happens to be a bad collector. The advantages of a settlement with the ryots are, that it checks the tyranny of village magistrates, that it makes the communication more direct between the Government and the people, and that it affords the best security against the frequency of bad collectors, by the opportunities of knowledge it affords, and the responsibility it imposes."

That letter was replied to on the 4th May 1825, as follows: "We regard the existence of a body of middlemen as a source of greater inconvenience than advantage, complicating questions of property in land, and rendering it exceedingly difficult to protect the cultivator, whose proprietary rights are the first in order as well as importance."

Lord Buckinghamshire had not been many months in office when he found himself called upon to decide upon the expediency of a change which the Government of Madras proposed to effect in the revenue administration of such of the provinces on that side of India as had not been permanently settled; an extent of territory which comprehended much the larger portion of the British possessions under the control of that Government. This intention had been communicated in a despatch of the 29th Jan. 1812, in which it was announced that they (the Governor in Council) were *engaged in concluding* a settlement of those territories for a period of *ten years*, to be declared *permanent* from that time, subject to the approbation of the authorities at home.

That measure appeared to be objectionable, because it would necessarily tend to aggravate the evils that had been experienced under the *triennial leases*, then about to expire; and because, by constituting, as it contemplated, the individual whose proposals might be accepted, the renter or manager of one or more villages, that individual would become, in point of fact, a zemindar, placed by our creation, in power and authority, over all other proprietors of land within the limits of his farm, thus rendering the hereditary right of the small proprietors, and the privileges of the heads of villages, subject to be absorbed in the larger right which it was designed to create and to vest in the renter. The measure appeared to be further objectionable, for a reason which the Government of Madras had urged as an argument for its adoption, namely, that a settlement with individual ryots was *incompatible* with the judicial system that had recently been established, an objection which, if it had any weight, would have been *decisive against the ryotwar mode of administration*, and which, in the opinion of the controlling authority, would apply with equal force to every mode of revenue management, the only difference being, that under a ryotwar settlement, the *European collector* would have to contend with the formalities, delays and expense of the judicial process in the realization of the land revenue; whereas, under every other kind of settlement, those burthens were thrown upon the zemindar or renter; and, therefore, that it was to the judicial process itself, and not to the mode by which the Government administered its territorial revenue, that was to be ascribed the impediments adverted to, and which the Government of Madras had urged as objections to the continuance of the ryotwar mode of settlement.

An examination of the correspondence between the collectors and the Board of Revenue respecting the *result* of the *triennial leases* had furnished a powerful and a painful confirmation of the sentiments which had been already conveyed to the Government of Madras against that lease system. Two of the collectors had described the settlement to have been little better than "*a scramble between renters and ryots*;" while the further evidence afforded by the records, as to the general state of the country, manifested that the interests of agriculture, and the condition of the cultivators of the soil, was greatly depressed.

In a despatch of the 6th of June 1814 it was observed by the controlling authorities, that "the reasoning of the Board of Revenue at Madras appeared to be often at variance with the facts and circumstances they had adduced in their Report; for instance, they admitted that 'the triennial lease settlement had failed; that the rate of the rent at which that settlement had been formed was too high; that two of the three years during which it had been in operation had been unfavourable; that the stock and substance of the ryots had continued to be in a state of declension under our government, from the heavy pressure of the public assessment upon the lands; that the poverty of the ryots would, in many instances, disqualify them from becoming the renters of their villages:' and yet, under the admission of all these circumstances, they recommended, and *you* authorized, them to carry into *immediate effect, a settlement* of the revenue upon a standard land-rent for *ten years*, and to be in *perpetuity*, unless disapproved of by us. Whereas, if the facts and circumstances adduced by you were founded, the rents could not be collected without adding to the evils represented by you; more especially as you admit that the poverty of some ryots may make it necessary to lower the rate of assessment in some villages, a deficiency which might lead to the raising of that rate in those other villages where the substance of the ryots may enable them to bear such a rise, the consequence of which would be, to reduce the man of substance to the level of the poor man, while, in many instances, the latter might be made to feel all the bitterness of his poverty, by being degraded from his immediate relation with the Government, as tenant of the State, into an under-tenant of his fellow ryot, vested by you with the public authority.

"We know, from the experience of eight years, that it was found practicable, under a ryotwar settlement, to effect a progressive augmentation of the revenue of those territories, to an extent exceeding three lacs of pagodahs (120,000*l.*) a year, without retarding their advance in improvement, or repressing the industry of the people; and we know also, from experience, that, under the renting system, the revenue has been diminished in amount, its collection has been impeded, agriculture has declined, and numbers of the cultivators have been driven to seek refuge from oppression in a foreign land. Judging, therefore, from the contrary effects of the two modes of administration, there is, as we have expressed to you in preceding

Right Hon. John Sullivan's Observations.

preceding despatches, very serious cause for regret that the former was abandoned, and that the latter has been adopted.

" It would be easy to show their respective tendency to produce those opposite effects: but as the comparative merits of the ryotwar and village settlements were treated at considerable length in our despatch of the 16th December 1812, we shall confine ourselves at present with observing, that a careful perusal of the documents connected with the triennial settlement of Coimbatoor, and the two divisions of the Ceded Districts, has strengthened our conviction of the soundness of the opinions and the policy of the instructions conveyed in that letter, and we now again enjoin you scrupulously to observe them in the revenue administration of the territories subject to your government."

The advocates for a permanent settlement could not more highly venerate the memory of the founder of that measure at Bengal, more estimate the value of proprietary right in the soil, or the advantages that attach upon perpetuity of tenure, than Lord Buckinghamshire and his colleagues did, and endeavoured to support. The difference between those advocates and the Board turned upon a question as to the party in whom that right did and should continue to vest. It is hoped, from what has appeared in the preceding pages, that the question, not only of right, but the principle in policy, has been made apparent by the admission of the Supreme Government, after a long and laborious discussion, in favour of the cultivating occupants of the soil. The door may therefore be said to have been kept open for the restoration of that right to those who may have been unduly deprived of it, and for extending it to those migratory ryots who, under encouragement, may become stationary, thereby laying the best and surest foundation for the public prosperity, leaving with the proprietors an unrestrained liberty to make such arrangements amongst themselves, as the peculiar circumstances of the several village communities may incline them to, either through the agency of the village officers, or each ryot individually with the State.

In the year 1814 the government of Madras found it necessary to appoint a special commission to inquire into the cause of the abuses which, *under the triennial leases*, had brought the province of Coimbatoor into a state of great disturbance. Sir Thomas, then Colonel Munro, who had recently returned to India, at the particular instance of Lord Buckinghamshire, was placed at the head of that commission; and the newly appointed collector to the province, Mr. John Sullivan, was named his coadjutor. Their Reports to Government, and the proceedings that were held upon them, are amongst the printed documents, and exhibit a series of public peculation, of exaction, and of oppression, which had pervaded every branch of the then late administration of Coimbatoor.

The new collector entered upon the duties of his office under circumstances of great difficulty, arising out of those abuses. The course he pursued, the measures he adopted, and the result produced by them, will be best judged of by a reference to the comment which the controlling authority passed upon them in their official despatches to the government of Madras. In the 22d and 41st paragraphs of a letter under date the 2d January 1822, they signify their approbation in the following terms: " Adverting to the state of confusion into which the province had been thrown during the preceding five years, the collector found it necessary, under the discretion that had been given to him, to *resume the leases, and to provide* for the revenue of 1815-16, by a ryotwar settlement. The charges which you had confided to him of administering the revenues of his extensive and long mismanaged province, was one of a very arduous and difficult nature; and from the Reports now before us it appears, that you could not have placed it in the hands of an individual better qualified to fulfil the important object you had in view." The subject was again adverted to in a despatch of the 30th January 1824, in the 22d paragraph of which it was observed by them: " On taking into consideration the principal collector's report, and the proceeding of the Board of Revenue on the settlement of Coimbatoor for 1822-23, we expressed our high satisfaction at the result of Mr. Sullivan's excellent management of that district. In every respect that result afforded evidence of the prosperity of the country. The settlement, amounting to rupees 23,70,100, was the largest ever realized. It had arisen from an *extended cultivation*, and had *followed a reduction in the rates of assessment.* It had, with the small exception of rupees 4,999, been collected within the year, and not a single ryot had been confined as a defaulter. The mere statement of these facts carried with it the highest commendation the principal collector could receive." Sir Thomas Munro recorded his opinion upon the subject in his minute of the 31st December 1824, in the 17th paragraph of which he observed, " Coimbatoor is now the best ordered, the most easily managed, and most thriving district under the government of Madras."

This confirmation of the concurring opinions before adduced, upon the beneficial operation of the ryotwar mode of revenue settlement, might be considered as conclusive evidence upon that question; but as there are still advocates for the intervention of middlemen, and for the absolute relinquishment of any participation in the revenue that may be derived from the extension of cultivation throughout the British possessions, as well as from the improved husbandry of the country, it may be satisfactory to follow the progress of the ryotwar process in Coimbatoor to the latest period of the administration of that province.

In a letter from the late principal collector of the 25th July 1826, which has been placed upon the records of the India Board, he wrote as follows, " Coimbatoor is the only province under the government of Madras in which the ryotwar mode of revenue settlement has been fairly tried. The assessment is moderate, and the system has been administered upon an uniform principle for 11 successive years.

		Rupees.
In 1814-15 the Land Revenue was		18,64,391
In 1825-26 it was		23,79,633
Being an increase of Revenue to the amount of		5,15,242
The extent of land under cultivation		
In 1814-15 was	acres 960,000	
In 1825-26	1,451,439	
In 11 years, increased cultivation		491,439
In 1814-15 the number of wells was	27,097	
1825-26	31,612	
Increase		4,615
The garden cultivation		
In 1814-15 was	acres 81,441	
1825-26	124,215	
Increase in 11 years		42,774
The revenue from gardens		
In 1814-15 was	*Rs.* 365,076	Rupees.
1825-26	547,509	
Increase in 11 years		182,433

"In 1814-15 the Government assessment was considered to be about 33 per cent. of the gross produce of the soil. In 1825-26 it did not exceed 20 per cent. The price of land has doubled within the last ten years, and the quantity of land saleable has, within the same period, increased in a ratio of more than ten to one. The increase in the garden cultivation is not only an absolute creation of valuable private property at the sole expense of the ryot, bringing with it a very large addition to the public Revenue, but a security against bad seasons, for those lands always yield a crop. When all the works which are in progress and in contemplation shall be completed, we may confidently look to a further increase of 10 to 15 per cent. on the nunjee (watered land) cultivation alone, besides a more considerable increase in the garden cultivation, which is of far greater importance.

"Of the whole revenue of 1825-26, 45 per cent. was derived from lands artificially irrigated. During the last 11 years, permanent reductions to the amount of one lac of rupees per annum have been made in the land assessment."

It is confidently believed that similar results would be experienced in all instances where a revenue administration is founded upon a survey, and conducted upon the principle of admitting the proprietary right of the ryots, if intelligent collectors were encouraged to continue in their stations for such a length of time as could enable them to become acquainted with, and to bring into operation, the resources of the provinces committed to their charge. The frequency of changes in the public functionaries from one station to another has been represented by the Government General as *one* of the causes to which the want of Revenue information under the Presidency of Bengal is to be attributed. This frequency of change is an evil arising out of the fair pretensions for preferment, which in the present constitution of the Indian service, induce transfers, as situations of superior advantages become vacant; and this so often occurs, that unless it be counteracted by the adoption of some principle calculated to encourage continuance in a station, the progress of information, and consequently of improvement, must be materially retarded.

It cannot be expected that many instances will happen in which a collector, devoting himself to a particular charge, will resist the temptation of official rank, with the emoluments attached to it, as happened in the case of the late collector of Coimbatoor, and will pursue to maturity the measures he had adopted, with a view to the welfare of the people and the advancement of the public Revenue.

The important duties of those public functionaries are described by Sir Thomas Munro, in his Minute of the 30th December 1824: "The duties of a collector of a province should be such as to make it imperative upon him to know the real state of the country; the amount of the assessment paid by the different classes of the inhabitants; its effects upon them, but especially upon the ryots, in promoting or discouraging agriculture, and in rendering them satisfied or discontented with their rulers, and to know all the details of internal administration by which the revenue is developed and realized; for it is only by possessing such knowledge that he can understand either what are the actual resources of the country or the means by which they may be improved.

Appendix, No. 8.

Right Hon. John Sullivan's Observations.

"The duties of a public officer intrusted with the charge of a province ought to be such as to require the constant exercise of his faculties; without this employment they become dull, and he is satisfied with remaining at the head of a province, for the management of which he is totally unqualified, and it is probably not until something goes wrong that his utter unfitness is discovered."

Riching's Lodge,
28 April 1832.

John Sullivan.

Indian Tenures and Agricultural Interests, Bengal.

Appendix No. 9.

MINUTE by the Right hon. the *Governor-General* on the REVENUE ADMINISTRATION of the PRESIDENCY of FORT WILLIAM, dated the 21st September 1815.

(In Bengal Secret Letter of the 13th January 1816.)

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

INTRODUCTION.

Board of Commissioners.
Revenue Collectors of
Cawnpore,
Bundlecund,
Bareilly,
Shajehanpore,
Seharunpore,
Moradabad,
Agra,
Etawah,
Allyghur,
Goruckpore,
Allahabad,
Furruckabad,
Benares,
Burdwan,
Hooghly,
Nuddeah,
Moorshedabad,
Bhaugulpore,
Behar,
Tirhoot,
Shahabad,
Sarun.
Mr. Newnham.
Collectors of Customs at
Cawnpore,
Agra,
Moorshedabad.
Mint Master at
Furruckabad.
Resident at Delhi.

FROM the time of my departure from the Presidency, in the course of my passage through the several districts of the Lower Provinces which lay in my route, as well as during my whole tour through the Western Provinces, I have constantly turned my attention to the several subjects connected with the Territorial Revenue of this country. Your Honourable Board is aware of the instructions I issued to the several Collectors through whose zillahs I expected to pass, directing each to meet me as I approached the confines of his jurisdiction, and to bring a report of every thing connected with its actual state, as well as to be prepared to communicate any other information I might require.

2. The reports presented to me, in consequence of these instructions, I have now the honour to lay before your Honourable Board.

3. The series for the Upper Provinces will be found to be complete; for as there were only the two districts of Bundlecund and Goruckpore which I had not visited, I subsequently called upon the Collectors of those zillahs to transmit reports, in order that the body of information I had collected, in illustration of the system of Revenue Administration adopted in these Provinces, might not be defective from the want of them.

4. I have not thought it necessary to do the same in the Lower Provinces, because the information already possessed by Government respecting them is ample; neither are the circumstances of those districts in which the settlement has been declared perpetual such as to excite so warm an interest in their favour; nor are the observations and inquiries I was enabled to make, while passing rapidly by water through them, sufficiently particular to justify my offering my sentiments respecting them with equal confidence. Those reports, however, which I did receive in several of the districts of the Lower Provinces, are sufficient to enable me to draw a comparison between the two divisions of our territorial possessions in this country, and to trace the points of analogy, or the discriminating features of the system pursued in each, as far as may be necessary for the purposes of general illustration.

5. The whole of these reports may therefore be considered to form a body of information in the highest degree valuable, as exhibiting the views and sentiments of ministerial officers of the Revenue branch of the service, besides containing many useful and important suggestions respecting the nature of the systems pursued, and their operation on the body of the people.

6. I had also the pleasure to receive from the Board of Commissioners for the Upper Provinces a most satisfactory report, accompanied by statements of the whole Revenue of every description derived from the provinces under their charge, as assessed and collected in each successive year from the time the country fell under our dominion. But this report, however valuable in itself, is the least of the obligations I am under to the members of the Board. I have seized the opportunity of consulting them, individually, as well as collectively, on every occasion when I entertained doubt; and I gratefully feel how much instruction I owe to their extensive information, their liberal and enlarged views of policy, as well as their accurate and minute acquaintance with every branch and principle of our administration. I have, indeed, no hesitation to declare, that if I have been able to settle my opinions on many of the very intricate questions with which the science of Revenue, relative

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

to this country, is replete, it is entirely through their assistance, and in consequence of the advantage I derived from constant unreserved communication with them that I have done so.

Advantages to Government from the Administration of the Board of Commissioners.

7. The report of the Board of Commissioners exhibits the very flattering picture of an increase of 74 lacs of rupees in the Land Revenue and abkarry receipts of the Ceded and Conquered Provinces, beyond the amount realized in the first year of their falling under our dominion. Of this excess, no less a proportion than 55 ½ lacs has been added to the Land Revenue between the years 1807–8 and 1813–14, or since the appointment of the present Board of Commissioners. A decrease has also been effected in the charges of collection, to the extent of 15 ½ lacs, by the reduction of the tehsildarree establishments, a measure exclusively attributable to them. The advantage, therefore, derived by Government from their administration of the Revenues of these Provinces is actually calculable at the amount of 71 lacs annually realized beyond what Government could have hoped to obtain by any other means. By another mode of calculation, the net Revenue of these provinces is shown to have received an increase, since the commencement of their management, to the extent of 73 lacs annually. I, however, beg to refer your Honourable Board to the report and statements themselves, which I have now the pleasure to lay before you, and have only been desirous of calling your particnlar attention to this important result in the first instance.

View of the Land Revenue of the Upper Provinces.

8. It appears that the present total jumma, or demand, on account of the Land Revenue of the Ceded and Conquered Provinces, amounts to somewhat beyond 2 crore and 80 lacs; that this is collected at an annual charge of about 18 lacs, or a little more than six per cent., including the expense of the establishment of the Board; that the balance, at the end of the year of collection, did not last year exceed 8 lacs, or about three per cent.; and that the whole is realized upon 3,57,40,598 recorded begahs of land in cultivation.

9. The reports received from the several collectors of the districts in the Ceded and Conquered Provinces afford me the means of pursuing this statistical analysis of the Land Revenue still more minutely. I will therefore give a comparative view of the Revenue of each district, as derived from these reports, or from information I procured from the records of the Board, when any of the particulars I required were wanting in the reports.

Cawnpore.

10. It appears that the district of Cawnpore is recorded as containing 3,439 villages and 29,46,315 kucha begahs, of which 17,68,745 are cultivated, and 10,43,381 wholly unproductive. The Government demand is Rupees 27,36,297, which was realized last year, with only a balance or 14,355 rupees, little more than one-half per cent.; so that, in this district, the assessment of Government would appear to be nearly one rupee eight annas per begah.

Bundlecund.

11. The district of Bundlecund is said to contain 21,18,991 kucha begahs in cultivation, which yield a Revenue of Rupees 29,01,510, being at the rate, therefore, of about one rupee six annas per begah. There are also 8,94,387 begahs fit for cultivation. The revenue of this district is realized with a balance of less than one per cent.

Bareilly.

12. The district of Bareilly is stated to contain 44,58,380 kucha begahs of land in cultivation, assessed with a jumma of 22,66,280 rupees, which was realized within a sum of 27,830. This gives an average of a trifle more than eight annas per begah. There are in this district 33,62,022 begahs of land fit for cultivation, but not in actual tillage, and 35,58,899 entirely waste.

Shajehanpore.

13. The district of Shajehanpore is stated to contain 38,56,187 kucha begahs in cultivation, and to be assessed with a jumma of 16,24,235 rupees, affording the average rate of something less than seven annas per begah. It contains further 29,07,430 begahs fit for cultivation, and 40,10,411 entirely waste. The revenue of this district was also realized last year with a balance less than one per cent.

Seharunpore.

14. The district of Seharunpore contains 18,79,998 begahs of land in cultivation, assessed at Rupees 25,79,817, which was realized to within the sum of 26,092 rupees. The assessment is therefore at the rate of one rupee six annas per begah. The waste lands are said to amount to 24,44,317, and those cultivable but neglected to 21,34,705. The begah, in this instance, is the pucka begah, equal to three kucha.

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

Moradābad.

15. The district of Moradabad is said to contain 8,263 villages, and 17,10,443 kucha begahs in cultivation, assessed at Rupees 25,46,417, or one rupee twelve annas per begah, which was collected with a balance of only Rupees 40,564. There are 20,93,437 begahs of land fit for cultivation (in three descriptions, Chunchur 44,055, Bungur 13,17,638, Dhaka and Jungul 7,31,754), 7,27,860 entirely waste, and 11,95,641 rent-free.

Agra.

16. The district of Agra is said to contain 12,22,667 begahs in cultivation, assessed at 14,25,802 rupees, or one rupee two annas and nine pice per begah, 3,30,807 begahs fit for cultivation, and 9,02,740 entirely waste. The calamities of three successive seasons had occasioned a balance in the district of 1,20,326 rupees.

Etawah.

17. The district of Etawah is said to contain 44,41,788 begahs in cultivation, assessed at 30,62,068 rupees, which was realized to within two and a quarter per cent. The average per begah would thus appear to be about 12 annas. The number of villages in this district is 3,813; the quantity of land fit for cultivation 5,75,564, and of waste 17,81,564.

Allyghur.

18. The district of Allyghur is said to contain 16,40,242 pucka begahs in cultivation, assessed at 31,49,809 rupees, or one rupee fifteen annas per begah. It is remarked, however, that the talooks of Dia Ram and others are not included in the above ruckba, no particulars respecting them being known. There are in the district 11,47,045 begahs fit for cultivation, and 11,88,665 waste. The balance at the close of the year 1221 fusly, amounted to Rupees 3,03,354.

Goruckpore.

19. Goruckpore is divided into two distinct portions by the Gogra, the Southern Azimghur and the Northern Goruckpore Proper. These may be considered separately. Azimghur appears to contain 3,50,190 begahs in cultivation, assessed at 9,54,135 rupees; about two rupees twelve annas per begah. The number of begahs fit for cultivation is 2,63,003, and waste 12,91,772. Goruckpore Proper contains 3,63,872 begahs in cultivation, assessed at 7,92,205 rupees, or two rupees three annas per begah; 7,68,272 begahs fit for cultivation, and waste 5,69,986. The begah here is, of course, the pucka begah. In the collections of this district, a balance had accrued in the last year of upwards of two lacs, owing to the incomplete state of the new settlement.

Allahabad.

20. Allahabad was found, at the last settlement, to contain 16,55,106 begahs in cultivation, assessed at 27,93,244 rupees, or one rupee eleven annas per begah, which was realized to within a trifle of three annas and a half per cent. The number of begahs fit for cultivation was found to be 3,95,012, and waste 11,09,777. The Collector of this district has stated the settlement to have been made with 1811 engaging proprietors, and 64 farmers.

Furruckabad.

21. Furruckabad contains 18,05,383 begahs in cultivation, assessed at 10,28,485 rupees, which was realized to within three rupees two annas per cent. The rate of assessment per begah would appear to be nine annas. There are 2,97,350 begahs fit for cultivation, and 10,46,704 waste.

22. The above is a compendious view of the state of the Land Revenue in the several districts of the Ceded and Conquered Provinces at the close of the fusly year 1221, or official year 1813–14. I have not the materials, nor indeed is it necessary, to pursue the analysis through the several districts within the circle of the perpetual settlement. The Collectors of Kishennagur, Behar, and Sarun alone have furnished me with the extent of Khalsa land recorded in the quinquennial registers of their respective districts: on comparing these with the jumma of each zillah, it would appear that the rate per begah in Nuddea is six annas and a half, in Behar five and a half, in Sarun eleven and a half.

Benares.

23. With respect to Benares, I have only to observe, in this place, that notwithstanding the advantages which might be supposed to have attended the perpetuity of its settlement, the Land Revenue of that district appears to fluctuate in its amount without improving, and was the last year, near half a lac below the rate assessed originally by Mr. Duncan. The causes of this may be stated generally to be the necessity of occasional remission in cases of over-assessment, or where land has been injured, while the corresponding increase of underrated assessments was impracticable, together with the law which requires that, in cases of lapsed farms, proprietors shall be admitted at the original Tushkhees jumma, by which increase even in these cases is prevented. The assessment or demand of Govern-

ment stands at present at 44,68,497 rupees, which is not realized without a heavy arrear approaching to nearly five per cent. This is, however, always ultimately recovered, just in time to stop the actual sale of the estates of the defaulters.

Inaccuracy of the Record of the Extent of Land deduced from the above View.

24. In the above view of the Land Revenue of the Upper Provinces, what will most probably first strike your Honourable Board is the very great variety in the rate of assessment per begah exhibited by the records of each zillah. The rate in Shajehanpore and Bareilly is seven and eight annas, while that of Moradabad (the remaining zillah of Rohilcund) for the begah of the same description is one rupee twelve annas. This very great variation is the more extraordinary, as it is not to be traced to any difference of fertility in the respective districts, nor generally to any difference in the dimensions of the begahs; besides that there is no reason to believe that the high or low rate of assessment per begah has any operation in producing an accumulation of arrears, or promoting the facility of realization*. Indeed, with the exception of the districts of Goruckpore and Agra, where the existing arrears are clearly traceable to other causes, there are grounds for the remark, that the amount assessed is realized with comparative punctuality in those zillahs in particular, where the rate of assessment would appear the highest.

25. The only inference, therefore, deducible from this variety of rate is, that the rukbas, or statements of the canongoes and putwarries, from which the record of the extent is formed, are manifestly erroneous; and that if a proprietor can venture to engage for so high a rate per begah as the records frequently exhibit, it is only from the knowledge that he has other lands unknown to the assessor, from the proceeds of which, united with those recorded, he has the means of raising the amount of jumma beyond the necessary returns of his capital and labour.

26. The assessment is fixed, therefore, upon his total receipts, without reference to the extent of land supposed to be assessed; and considering that it is a tax on produce, and not on land, there certainly can be no reason why it should not be so. The question, however, with Government is, in what way the total amount of produce can best be ascertained? And I think it may be satisfactorily shown, that a knowledge, by measurement or survey, of the whole extent of land, is the only secure grouud on which an estimate of the average produce can be formed, and consequently the only criterion of assessments which Government can reckon upon in general practice.

Necessity of Surveys as a Criterion of Assessments, advanced.

27. With a view to illustrate this, it will be necessary to explain shortly the nature of our settlements, and the mode of their formation.

The Nature of the Right of Government, and the Modes of its Realization explained.

28. The right of Government is to a certain proportion of the produce of every cultivated begah. Such has been the recognized right of the ruling power in this country from time immemorial †, and has descended to us entire and unimpaired. The mode of realizing it with most advantage is a question which has often been discussed by Government, though even to this day it remains undecided.

29. The modes which seemed to present themselves for its choice may be generalized into the following:

The Government might collect annually from the actual cultivators on an annual estimate of the actual produce;

Or the Government might realize its rights through the intervention of middle-men, whom it might bind by special engagements, of such a nature as might be deemed most proper and secure.

Ryotwarry Settlements, why impracticable.

30. The first is the system of Ukbur. It is the ryotwarry system pursued by Colonel Munro at Madras, as lately explained and recommended to us by the Honourable the Court of Directors; and it has had its trial at this Presidency also, being, from what I have been able to collect, the system pursued in several parts of the assigned territory in the neighbourhood of Delhi, as well as in cases where land was held in khas management by the several Collectors of the Upper Provinces.

31. A system of this description, however, requires for its adequate execution a minuteness of inspection and of detail; superintendence by no means suited to the present scale of our European agency. The nature of our establishments has required the division of the country into jurisdictions of so large an extent, and has induced so rapid a succession of officers, that it is impossible for a Collector to obtain a sufficient acquaintance, either with the land or with the cultivators, to pursue a system which brings him into dealings with a whole population.

32. A ryotwar

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* On the contrary, the Bareilly portion of Rohilcund is more fertile and better watered than Moradabad. The whole centre of the latter district is comparatively unproductive land. The fluctuation of rate per begah between individual contiguous estates is yet greater.

† *Vide* Regulation XIX. (Bengal), 1793.

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

32. A ryotwar settlement could not be made without a personal acquaintance with each individual cultivator, and at least a view-estimate (or as it is technically called, nuzurandaz) of the land once a year, if not at every sowing season. Neither could it be realized without an estimate of the produce of every harvest; for the crop, as it stands on the ground, is the only security of Government, and it must be watched in its growth, and as it ripens, that Government may not be defrauded of its share.

33. It is obviously impossible for the Collector to do this in person, except in his own immediate neighbourhood; so that a swarm of subordinate native agents would have to be entertained, to whom a power must be delegated, over which the Collector's general control would be quite inadequate for the prevention of abuses.

34. Experience has shown, that the principles of no class of natives are proof against the temptations of a situation giving any concern with Land or with the Land Revenue. Indeed, though every mode and every scale of remuneration have been tried, still has it been found that even tehsildars are not to be trusted. A system, therefore, involving the necessity of maintaining so large a body of native ministerial officers, would be oppressive to the body of the people in its execution, besides being, on other grounds, highly objectionable.

35. It is, however, unnecessary to enter further into the detail of this argument; for I think it may safely be assumed as absolutely impracticable for us to pursue any system with effect, of which the principle is, that Government should, by its ministerial officers, have annual dealings with each individual cultivator, and demand from each the share of the produce of his capital and labour, whether in kind or valued as it stands. It is equally impracticable for Government to bind each individual ryot by fixed engagements for a period. Indeed, experience has shown that they would not be willing to enter into such, insomuch that even the zemindars of Bengal have failed in introducing such a system, though prescribed by the legislature.

Fixed Settlements by Engagement necessary.

36. It only remained, therefore, for our Government to adopt the other alternative, and simplify as well as secure the realization of its right, by the introduction of a class of middle-men, each of whom might be answerable, in person and property, for its realization over a certain extent.

37. But the middle-men who presented themselves were also of several classes; besides that, the engagements which Government might enter into with them admitted of variety in the length of period for which they might be granted.

Their several kinds.

38. Government might admit middle-men of the description of temporary farmers, the class approaching nearest to its own ministerial officers; for the tehsildars, when paid by a commission of ten per cent. on the jumma, and answerable for all arrears, were, as will be hereafter more fully explained, farmers in everything except in name. This is the system of Kasim Ulee Khan; and though admitted to be of all the most pernicious, is still adopted in many cases where estates fall on the hands of Government from the want of bidders at a sale, the recusance of proprietors, or any other causes. These farms are generally for a limited period, when they are called Meeadee Ijarahs; but should they happen to be for the life of the farmer, or in perpetuity, they are then called Istumrars and Talooks.

39. Government might admit an hereditary class of middle-men, of the description of pergunnah zemindars, as has been done in Bengal, where this class was previously in existence in many places, and where many farms also had, from prescription and the long oversight of Government, acquired the stability of this description of tenure.

40. Our Government might, with a view to preserve the rights of the existing cultivating zemindars, admit the intervention of one or more of this body as their representative or mocuddum, and suffer him to engage for the whole of a village, leaving the settlement of the shares of each individual cultivator to be adjusted in detail amongst themselves, with an appeal to the arbitration of the civil courts. This is the system which the present Board of Commissioners have every where sought to introduce, and their success in which is, no doubt, one of the greatest blessings to the body of the people attendant on their management.

41. But since the agency of contracting with middle-men of one class or other was assumed, and found by experience to be indispensable, the question recurred, by what criterion, under this system, was the amount demandable from each engager to be regulated?

Criterion by which fixed Settlements should be formed, illustrated by Reference to what has occurred.

42. Under the ryotwarry, which is the primitive form of settlement, the crops as they stand on the ground are valued, and the share of Government regulated accordingly. The impossibility, however, of referring to this standard in general practice, induced the introduction of the middle-men, with whom an assessment is to be made by previous adjustment on the average rate of produce. The Government compounds for the share which is its right, in a certain money-payment supposed to be fixed on equitable principles, as a fair equivalent for what it might have expected to realize from a valuation of the actual produce. The rate is, of course, an average, having no reference to any particular year; so that the profits of a favourable season and the losses of a bad one fall upon the contractor.

43. This

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

43. This is the spirit in which all settlements that are made by contract or engagement must necessarily be fixed. I have made particular inquiries, with the view to ascertain the mode in which the rate is usually regulated in the settlements of the Upper Provinces, and the checks which exist against imposition on the Government or oppression on the landholder.

44. Had the introduction of the middle-men immediately succeeded the practice of levying a share of the actual produce from off the ground, there can be no doubt that a recurrence to the actual receipts, under the existence of that practice, would have formed the best criterion of the rate at which it would be to the advantage of Government to accept an offer: but this has not been the case. This system was never generally adopted; and where partially introduced from necessity, was never pursued in such a manner as to inspire any confidence in the results it afforded.

45. When the country fell under our Government, we found no uniformity of system in any part of it. Every description of middle-men and every kind of opposing interest was in existence. We had to form our first settlements merely from the record of what had before been received, as kept by officers notoriously corrupt; neither could we at the first do without the agency of similar officers.

46. The same heterogeneous mass of engagers was, therefore, necessarily continued (indeed it still continues in a manner); and the same tehsildaree agency which had so long been in the practice of defrauding the former governments, was employed as the medium of communication between Government and the engagers, with no other modification than that, instead of contracting as the former government did with the aumils for a certain extent of country at a certain gross sum, and leaving them to remunerate themselves in the appointment of the mofussil settlements, these settlements were adjusted, in the first instance, between Government and the engagers, and the realization of the aggregate amount was contracted for by the tehsildar, at a specific remuneration of 10 per cent.

47. This modification, and a more strict control than former governments had been in the habit of exercising, produced a considerable excess of Revenue beyond what former governments had realized. There is reason, however, to believe that the formation of such mofussil settlements was originally left, in too many instances, to the Tehsildars, and that it was not until the abolition of this contract agency that settlements began to be made generally by the European officers of government in person.

48. The first general attempt that was made to form a settlement, by means of the Collectors in person, on a knowledge of the actual assets, may therefore be dated from the year 1807-8.

49. There was a difficulty, however, of obtaining materials to be trusted. The canongoe offices were restored on the part of Government, and it was expected that the information these would afford, combined with the mofussil accounts of the putwarries, to which they formed a check, would be sufficient materials for an accurate and equitable settlement.

50. They are the only regular materials possessed at the present day; but as the putwarries are the servants of the zemindar, and not in the interest of Government, while the old records of the canongoes' offices were found in a most confused and mutilated state, no confidence can be placed in the authenticity or correctness of either.

51. A Collector, however, about to assess a pergunnah, procures first from the canongoe a general rukba of its extent, and a doul, or estimate of its average produce. He is convinced that these are not to be relied upon; indeed the materials on which they are formed are not sufficiently known to him: he accordingly looks out for such other information as may be within his reach; and as no village is without a spirit of party and opposing interests, khyrkhahie information, anonymous and otherwise, is always obtained without difficulty. The putwarry accounts of each village are then called for from the zemindar; but as it is evidently his interest to withhold the true accounts, those produced cannot be expected to be authentic: indeed, every item of information is contradictory, and nothing but the names of a number of villages are known for certain.

52. After determining with whom the Government is to engage, (a question frequently of the utmost nicety,) the Collector considers the former assessment of the village, compares it with all the information he has received, and having endeavoured to form an estimate of its capability, offers it to the proprietor at the rate of assessment he conceives it capable of yielding. The proprietor denies the extent of capability, when the Collector threatens measurement, the dread of an exposition of the real state from which will generally induce an acceptance of the offer. Sometimes, indeed, the threat of seeking another, who will contract on the terms proposed, either as a farmer, or from among the joint proprietors, may be superadded to the threat of measurement, and contribute with it to the acceptance of the offer. But the measurement is the most legitimate check the Collector can exercise; and so long as it is only the dread of this which operates as an inducement to accept, there can be no fear that the rate proposed is beyond the capability of the village: on the contrary, the proved efficacy of the threat affords the clearest inference, that the real extent and produce of the village is still unknown, and that Government has not its full legitimate right.

Surveys shown to be the only true Criterion.

53. Should, however, the Collector have over-rated the capability, the proprietor is the party who will solicit measurement. Indeed, this is the only criterion to which they can both resort with confidence in their dealings one with another.

54. I

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

54. It is to be regretted, however, that the shortness of the period for which settlements are made, and the consequent haste the Collector is in to complete them, render him averse to the adoption of a mode of assessment attended with much trouble and delay, and prevent him from having more frequent recourse to measurements. But it must be obvious to every one, that until the Collectors may be afforded the means of recurring more frequently and readily to this criterion, by the preparation of an accurate record of the extent of every pergunnah, taken from actual measurement or survey, there can be no security that the assessment is at the rate intended, or that land is not withheld from the rent-roll of Government.

Nature of Surveys.

55. I do not mean that a survey should take place, of so minute a nature as that it should exhibit the cultivation and name of the occupant of every begah of land; for I am aware that a survey, including such particulars, could not be completed within a very long period. But pergunnah surveys, exhibiting the area and general view of the cultivation, might be prepared with comparative facility; and they would be amply sufficient to check the rukbas and village accounts, by placing in the hands of the Collectors a general outline, which he possesses the means of filling up, after slight inquiry and inspection, when he may conceive himself imposed upon.

56. I am aware that it is maintained by many, and particularly in a report of Mr. Newnham upon the system of village accounts, to which I shall hereafter have occasion to call the attention of your Honourable Board, that those accounts would of themselves be a sufficient criterion of the capability of the land, if only proper pains were taken to secure the production of the authentic ones.

57. Admitting, what is in itself questionable, that fabricated accounts are always distinguishable from the true, a knowledge of the actual extent of each pergunnah must still be the only means of determining with confidence, whether those accounts include every portion of land within its limits. The accounts may be correct for each village named, as far as the lands of it may be there entered; but there may yet be much land in toufer or excess, beyond the recorded limits, which, though equally in cultivation, remains unnoticed in the accounts.

58. That this is the case everywhere appears to be the universal opinion; and the daily discovery, even of whole villages unknown to the records, is the best evidence of the advantage which would attend pergunnah surveys.

59. The quantity of toufer land which might by this means be expected to be recovered to the khalsa or rent-roll of Government is incalculable. Let only a comparison be made of the recorded extent of every zillah with the extent yielded by a calculation of the area from an accurate map, and the difference will be found surprizing.

60. A survey of a part of Goruckpore, which has lately been made by Lieutenant Blake, for military purposes, affords me the means of making such a comparison of one pergunnah in that district. I understand it is one of the best cultivated in the province, and that there is not a single begah in it unappropriated. The pergunnah of Nujeemabad is recorded in the offices of Revenue as containing 3,12,179 begahs in all: the trigonometrical survey yields an area of 5,19,230 begahs, of 1,600 square yards to the begah. Until, therefore, we may have information that may be relied on of the actual state of every pergunnah, I cannot think, were there no other objection, we should be justified in recommending that our settlements should be fixed in perpetuity, on an assumption that the grounds of them are perfect.

61. The high importance, and indeed necessity of pergunnah surveys, has, I understand, been frequently urged by the Board of Commissioners, and their suggestions have met the general concurrence of this Government. The measure has not, however, yet been adopted, from the want of a sufficient number of professional men. Ensign Gerard, it is true, was last year appointed to survey the district of Seharunpore; but as he could not be spared from his military duties, in consequence of his corps being sent on actual service, even this partial commencement has not yet been carried into effect.

62. The importance of having these surveys executed, prior to taking any steps with a view to render our present settlements perpetual, will naturally suggest itself to your Honourable Board. Where settlements are only for a period, the discovery of toufer land is comparatively easy, and when discovered it is at once assessed. But the difficulty which appears to have been felt in Benares and in Nuddea, as stated by the Collectors of these districts respectively, of discovering the toufer in the first instance, of fixing its limits afterwards, and ultimately of bringing it under assessment, should warn us of the imprudence of declaring the settlement as it stands perpetual, in the vain hope that toufer land, subsequently found to exist, may with ease be added to the khalsa hereafter. Indeed, if further arguments in support of this position were necessary, they might be found in the obstacles which have been experienced, with regard to the attempted resumption and assessment of the lands lately brought into cultivation in the Sunderbunds, though notoriously toufer, and in the feeling of fruitless regret with which we discover the actual extent of estates in every district of the Lower Provinces, compared with the records of the quinquennial register, whenever a division happens to impose the necessity of a measurement.

Expediency

Expediency of Survey further deduced, from the Consequences of disallowing the perpetual Settlement.

63. My opinion that it would be injudicious to declare any settlement perpetual, for the correctness of which we may not have the security of such surveys, has been strengthened greatly by the inquiries I have made respecting the settlements which it was before proposed to declare perpetual in these provinces.

64. The settlement of Bareilly, made subsequently to that proposed to be rendered permanent, has yielded an increase of six lacs of rupees; in Moradabad an increase of four lacs is confidently anticipated by the Collector. It is to be remarked, indeed, that of those districts upwards of half were in farm at the expiration of the leases, although the settlements with proprietors had been declared perpetual. In Etawah, also, where an increase of about three lacs has been effected, it has been occasioned chiefly by the subdivision of several large talooks, the holders of which could only have been considered as proprietors entitled to a permanent jumma under the system of Bengal. In all these districts, however, there is no doubt that each re-settlement has afforded the means of detecting errors, and of equalizing and giving system to the assessments without incurring loss, although no great addition may have been obtained.

65. In Cawnpore a decrease of about 20,000 rupees was experienced; but this decrease would have been much greater, from remissions and irrecoverable balances, had the permanency been allowed; for in this district especially, much toufer land was recovered to Government on the occasion of re-settlement, and the further discovery of it is daily taking place. In Goruckpore, also, a decrease is anticipated; yet the disallowance of the permanency will have obviated in this district a still greater decrease, if the re-settlement had been confined to those lands only, the proprietors of which might not have chosen to continue at the present jumma*. In Allahabad and Furruckabad a clear increase has been obtained, which would have been lost had the former settlement continued.

66. Throughout the several districts of the Conquered Provinces also, though the re-settlement has not yet been commenced, an increase appears to be anticipated, except in Agra and Allyghur, where peculiar circumstances exist to interrupt the expectation.

Increase of Revenue not solely attributed to Improvement of Land.

67. I cannot find that the increase realized or expected is altogether attributable to the progression of improvement; but, on the contrary, I rather am inclined to think it has arisen chiefly from the circumstance, that the former settlement was made with an imperfect knowledge of the assets, and from the increased experience of a lengthened administration, which must have contributed to the discovery of many of its defects, and have afforded the ability of removing them.

68. The presumed inaccuracy of all the ruckbas, from which the records of the extent of land in cultivation are drawn up, leaves me without the means of declaring, with any confidence, to what extent cultivation has extended since that period. The general opinion certainly is, that it has extended greatly; and what I have witnessed leads me to think the belief well founded. The Collector of Bundlecund, indeed, reports the extent of land in cultivation, at the present time, to exceed in a ratio considerably beyond one-third the extent in cultivation in the year 1807-8: but he acknowledges he has no reason to believe the statements of either period accurate; and the excess arises possibly as much from toufer land, since discovered and annexed, as from waste since cultivated.

69. Improvement, however, if it has been progressive, will still continue to be so; nor is it at all dependant on the permanency of our settlements. On the contrary, a system of periodical assessment, administered with cautious moderation and with the constant object of equalizing its operation and relieving partial hardship, must offer encouragements to improvement equal to those of perpetuity. It is not from the anxiety, however equitable, of participating in the profits of this improvement, so much as from the desire of recovering what Government may be supposed to be defrauded of by present concealment, that I advance the opinion of its being injudicious to make our present settlements fixed and unalterable for ever, without some further security for their correctness.

Russudee Jummas discussed.

70. I had entertained the idea that cultivation must have been advancing in the Upper Provinces with a rapidity of progression which it might be to our advantage to meet, by concluding settlements with a russudee jumma, increasing proportionably each year of the term. The inquiries, however, I have been able to make, have satisfied me of the delusive nature of such a measure, and of the inexpediency of a general resort to it. If an estate already entirely in cultivation be assessed in the first year at the full rate of its produce, no increase of industry would be secure of adding to that produce; so that, it is to be feared, the progressive russud, instead of acting as a stimulus to further exertion, would afford the disheartening prospect of an assessment the cultivator knows not how to provide for. Heavy arrears, the ruin of the proprietor, and perhaps his absconding, would be the inevitable consequence.

71. Judging, indeed, from an account of the several settlements of this kind I obtained

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* Goruckpore Proper cannot be ready for permanency in less than half a century.

from the Board of Commissioners, it appeared that such had been the practical result of the measure, whenever the russud had been added beyond the full rate of assessment the land could afford in the first instance. Whenever, on the contrary, the russud assumed the shape of a remission or forbearance in the first year of settlement, below what could be considered as the ordinary produce of the land (a mode of encouragement frequently adopted, in order to assist proprietors in recovering from the effects of temporary calamity, or in cases of land recently and imperfectly cultivated), the measure was attended with every advantage, and the annual excess appeared to have been punctually realized. I am fully convinced, that it is only in these cases that it would be expedient to deviate from the established mode of forming the assessment on the existing amount of produce at a fixed and even rate each year, and that it would be attended with the worst consequences, to calculate as an available asset or source of Revenue, the profits of an improvement speculative and remote.

Periods of Settlement discussed.

72. With respect to the periods for which the settlements of the Upper Provinces have usually been concluded, I must confess I do not believe them of sufficient duration to give fair play to the system pursued. In this also I am supported by the general opinion of the Revenue authorities whom I have consulted, so that I have the less hesitation in recording my sentiments on the subject.

73. Three, four, or even five years, may rather be considered as the period which it is necessary to employ in the formation of a settlement, than as affording the means of judging from its operation whether it be a good one. Indeed, under the practice of adopting such periods, I am confident it must frequently have happened that the rate of assessment of a village has been fixed for the term of one settlement only, at the very eve of its expiration*; so that, instead of having any prospective operation, it has been, in cases of increase, an exaction of past profits presumed to have been withheld, and for which there is no security that they have not been long since otherwise appropriated. The settlement, therefore, will have ceased to be a contract or engagement, and have become a demand for an old debt, then only known to have been contracted.

74. The superior advantages, however, of lengthened periods on general principles, need no exposition from me. Your Honourable Board is already fully aware of them; and I have only alluded to the subject, in order to suggest for your consideration, whether it would not be advisable that application should be made to the Honourable the Court of Directors for leave to extend the period of five years, fixed by the Honourable Court for the ensuing settlement, to the longer term of nine years. Three years of this period have, indeed, already expired in the Ceded Provinces, and in many districts the settlements are still only in formation.

75. I am satisfied, also, that no advantage could be derived from reckoning the period prospectively from the year of the actual settlement of each pergunnah or village, and that it is perfectly useless to introduce a fiction, and suppose the new assessment to have had operation everywhere from a given date, merely because, from that day, it began to be adjusted somewhere.

76. It is desirable that a Collector should be frequently employed in the business of settlement; for nothing is more calculated to enlarge his views and extend his general information, than this particular branch of his duty. But when the settlement of a whole zillah is at once thrown upon his hands, in a manner requiring speedy accomplishment, the sense that the utmost individual exertion on his part would scarcely be adequate to effect it as he would wish, must necessarily operate in inducing, if not personal remission, at least an extended employment and reliance on native ministerial agency. Were the settlements to be made by pergunnahs, according as the period of each should successively expire, the Collector would have the advantage of the means of a personal superintendence of them all; and as there would be no such hurry for their completion, they would, no doubt, be made on better information, and after more particular inquiry.

Effects of our Revenue System on the Body of the People.

77. I have hitherto considered the Revenue system adopted, and the mode of its administration, in the several lights in which the Government were most concerned. I have sought to define the way in which the rents might be realized with the most effect, and settled with most advantage. There is, however, another point of view, in which the system requires to be contemplated, and that is in its operation on the body of the people.

78. I have before described, generally, the class of people with whom the settlement in these provinces has usually been concluded. The Board of Commissioners have sought to uphold the village zemindars; and in the Upper Provinces, as well as in Behar and Benares, no doubt can be entertained that these have the only hereditary pretension, and are the only persons fundamentally connected with the soil.

The Insecurity of Landed Tenures discussed.

79. A notion has, I believe, been entertained by many, the representation of which may perhaps have reached your Honourable Board, that the system of our Revenue administration

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* This was the case in Moradabad and other districts.

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

tion in the Upper Provinces has induced all the evils of insecurity to landed property, so that, in its operation, numbers have been ousted from their rights and left to want and misery.

80. I have been careful to make very particular inquiries into this subject, and I am happy to be able to assure your Honourable Board, that any opinions of this nature which have circulated, owe their origin to the want of sufficient information, and to an inaccuracy of deduction from appearances. Our system has certainly some very serious defects, but these lie as much in the Judicial as in the Revenue branch of its administration; and except the partial operation of sales of land for arrears of Revenue, and of private purchases by the native officers of Government, I cannot believe that any revolution in the property of the soil has at all been one of its effects.

81. Your Honourable Board is well acquainted with the theory of the property and economy of villages in the possession of the indigenous proprietors or cultivating zemindars. The rights of all are well ascertained and defined, and though the divisions and subdivisions appear intricate to a distant observer, they are productive of no confusion amongst themselves, it being only when disturbed by the operation of external causes that the general harmony suffers interruption.

82. This system of village property was yet in being in the Upper Provinces when they fell under our dominion; for the farmers and officers of former governments, though arbitrary and unmerciful in their exactions, seldom had the hardihood to attempt to interfere with this state of real property. The village community was thus complete; and though there was usually one amongst the sharers, whose name was entered in the public accounts as the person who collected and paid the Revenue, he was merely a Malguzar, in the same manner as a farmer or officer of government, and the circumstance of his name being so entered was never held to convey any special privileges or exclusive rights.

83. Our settlements have been, when made with proprietors, of the mauzawaree kind, in which engagements are entered into for entire villages. In the first instance, the selection of the different parties who might offer themselves as the proprietors of villages, for the purpose of engaging with Government, would rest with the Collector. There was, in fact, no other authority at that time in the newly-ceded Provinces, and the selection, in the first instance, was clearly a fiscal operation, subject to be disputed by any person who might conceive himself aggrieved by it, in the Dewanny Adawluts, on their subsequent introduction.

84. I have already observed, that there is reason to believe the executive duty of the settlement was frequently left to the tehsildars, whence it may be apprehended that, in the selection founded on their reports, a preference has been sometimes given to parties possessing no title to admission. Such, indeed, is known to have been the case in some pergunnahs of Cawnpore; and I am told that instances of glaring injustice of this sort, grounded even on the falsification of public records, have come before the Board of Commissioners. But the Board have, even in these cases, preferred leaving the aggrieved parties to seek redress by regular application to the Adawlut, rather than run the risk of disturbing the stability and security of landed property, by an attempt to render justice in an extra-judicial manner.

85. The same discretion of original selection, which I have stated to have necessarily existed in the Revenue authorities at the first settlement, was similarly exercised by them at the second, third, and fourth settlements, in the admission of claimants to the proprietary right of such villages as had been let in farm at the first settlement, in consequence of no proprietor being at the moment forthcoming. Many of these villages, indeed, would, under the provisions of the Regulations, remain in farm until the expiration of the third settlement, in consequence of the proprietor's claim not being preferred within a prescribed period. All persons thinking themselves aggrieved by such selection, when ultimately made, were at full liberty to advance in the Adawlut their superior title.

86. Many suits have accordingly been instituted in the Adawluts, and some persons have been admitted under judicial decrees reversing the exclusion originally awarded against them by the Revenue authorities. That many suits have not been brought, may be ascribed partly to the difficulty of proving long dormant claims, partly to the expense and delays of litigation in our courts, and partly to a hope, founded on the shortness of the settlements, that the exclusion might last no longer than the present lease. The undeviating principle adopted by the Board of Commissioners, of not disputing or questioning rights once recognized, on whatever grounds, ought, however, to have long since removed this hope; and although, under the influence of the two other causes, this principle may operate, in fact, as a denial of justice in some individual instances, it is obvious that it tends materially to the solidity of landed property.

87. But although the Board, in the express view of avoiding the very consequence which has been since laid to their charge (that of weakening the security of tenures in land) have cautiously refrained from all interference in rights recognized, by whatever authority, previously to their administration, they have, with a most scrupulous attention, revised the proceedings of the subordinate Revenue authorities on claims to the proprietary right of lands remaining in farm, which may subsequently have been preferred, and the selection has, in such cases, undergone the strictest revision and the most deliberate scrutiny.

88. Where no doubt or dispute existed in regard to the right of property, a modification of the right was apparently introduced, in some instances, by the measure adopted for the settlement of Putteedaree estates. The Collector, for the greater security and facility in collecting the public dues, would be solicitous to have engagements from one person for each entire village or estate, instead of looking to ten, twenty, or a hundred engagers. This

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

measure is, in fact, grounded on the Regulations, which direct the selection of single managers for all joint undivided estates, and make the entire estate liable for the default of such manager. The same measure was found to have prevailed during the former governments, as is manifest from the old wasilbakees of the canongoes, which exhibit in no instance, even of estates the most extensively subdivided in putteedaree tenure, more than one name of Cabooleatdar. The consequences of this measure, in the instance of sales of land, are what I before alluded to.

89. The same description of property exists equally in Benares, and the same mode of management (namely, that of taking engagements from one general representative) having been adopted in that district, corresponding consequences have occurred there also to a still greater extent. The nature of these tenures was so well known to Mr. Duncan, that in the code of Regulations formed by him for that province in 1795, an express stipulation was made that, in the event of recourse being had to a sale of land, no such recourse having till that time ever been had, the purchaser should be understood to have acquired no more than the specific right of the person for whose default the sale should be made. What was contemplated by Mr. Duncan as a remote and barely possible contingency, soon became general: sales of land on the application of the contract tehsildars were daily made with indiscriminate precipitancy; the tehsildars themselves became the purchasers; and under the construction of another clause in the Regulations, which declares all joint undivided estates liable for the whole of the assessment, the purchasers were admitted to have acquired, not only the specific share of the defaulting manager and the right of succeeding to him as a representative of the partnership, but the entire fee simple of the estate, to the total extinction of all putteedaree right.

90. That such a result should have been the necessary, or even the natural consequence of the system, does not appear, when it is found that during eight years of Mr. Duncan's own superintendence of the contract tehsildars, not one sale of land had ever taken place.

91. Having mentioned that some estates were let in farm at the first settlement, in consequence of no proprietors being forthcoming, I should observe that such estates were not untenanted or deserted, nor was it supposed they were destitute of proprietors. In the frequent recourse which the aumils of the former governments are known to have had to adventitious farmers, with the view of obtaining the greatest possible rent, and the precarious and inadequate subsistence which the zemindars thus derived from their lands, many of them had emigrated to distant parts of the country, in search of service, principally in the armies of Hindostan, and their existence could not be immediately traced.

92. This result of the numerous exclusions given to the zemindars of Benares by Rajah Bulwan Sing, and his successor Rajah Chete Sing, must be familiar to your Honourable Board, through the daily re-settlements of farmed lands which are submitted for the sanction of Government; and those instances will also exemplify the difficulty of tracing satisfactorily claims to the proprietary rights after any length of dispossession, as well as justify the discretion, above alluded to, which is exercised by Government, on the recommendation of the Revenue authorities, of selecting one party from contending claimants, and of leaving the rest to a prosecution of their claims in the Adawlut.

93. It appears, also, that many estates were let in farm, at the first settlement, on this plan, although the proprietors were not only forthcoming and in the actual possession of their lands, but also anxious to engage for them.

94. When the agency of the tehsildars was resorted to in the executive detail of the settlement, many unfounded pleas of this sort were brought forward by them, as a cloak for the farms which they had given to their own servants and connections, of the lands of these supposed absentees. Many estates were similarly let in farm by them, on the equally unfounded allegation that the proprietors, although present, had declined to engage: and one of the first measures of the Board of Commissioners for the benefit of the landholders, was to procure the enactment of a Regulation for the removal of the doubts, relative to their admission to the third settlement, arising from the misconception under which the second settlement had, in several districts, been renewed indiscriminately with the same parties, as well as at the same jumma as the first.

95. Some estates also were let in farm, not because the proprietors were not forthcoming or not willing to engage, but because they could not readily agree among themselves in the choice of a representative, or a manager for the whole partnership. In these cases, as the Collector, during the hurry of a general settlement, had neither leisure to investigate the allotment of each putteedar's proportion of the aggregate assessment, nor sufficient information in regard to the nature of their tenures, the readiest mode which suggested itself for the security of the public Revenue, in preference to holding the lands khas, which is a measure always attended with loss to Government, was to lease the whole village to a farmer who should be responsible for the whole jumma, and who was left to make his own arrangements with the occupants.

96. When the nature of these partnership tenures came to be more clearly understood, a Regulation was passed for the better management of them, combining the support of private rights with the security of the dues of Government; and although it is not to be understood that, even under the former system of taking engagements from one of the number for the entire village, any authority was intended to be vested in, or was actually assumed by the engager, incompatible with the rights of the general brotherhood, this provident check, under the watchful administration of the Board of Commissioners, has contributed essentially to give greater independence and security to this valuable class of our subjects, the importance of which will be appreciated by your Honourable Board, when it is recollected that

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

that our native soldiery is principally recruited from the numerous ramifications of the hereditary stock of village zemindars.

97. As these remarks do not exactly apply to the province of Rohilcund, and as the Bareilly portion of it has been quoted for the chief proof of the supposed insecurity of landed rights, it will be proper to observe, that under two successive revolutions, in the first of which the old Hindoo proprietors had been superseded by the Afghan invaders, and in the second of which these Afghans had, in their turn, been ousted by the Lucknow administration, the province, on our acquisition of it was found almost wholly in the hands of large farming contractors. The enlightened views of Mr. Deane, whose example was, with the same liberal policy, followed by Mr. Leycester (the two gentlemen originally selected at the cessions as the Collectors of Bareilly and Moradabad), led them to undertake the tracing of proprietary rights and the unravelling of this confused state of things. The last settlement of Bareilly, concluded under Mr. Deane's own personal inspection, has brought into direct engagements with Government upwards of two thousand village zemindars. In Moradabad, also, where two-thirds of the lands were in farm at the first settlement, the proportion is already reduced to less than one-third.

98. From the above view of the principles by which the Board of Commissioners have hitherto regulated their conduct, and of the state of things they found in actual existence at the time they first took charge of their duties in the Western Provinces, your Honourable Board must be sensible, that whatever may be the nature of the insecurity to landed property alleged to have resulted from our system, no share of such an effect is in any way attributable to their administration of it. But as those who allege the existence of this insecurity have used the broad appellation of landed property, without stating precisely the kind of property in land, or the class of proprietors to which they intend to apply the term, it will be necessary to say a few words on this point.

99. If by it was meant, that under the system we have pursued, hereditary rights were, in the first instance, not sought out and maintained with sufficiently scrupulous attention, but that men were frequently acknowledged as actual proprietors, who had either no interest, or but a very partial one, in the land, the fee-simple of which was thus assigned to them, or if it be asserted that actual proprietors were often injured by the needless farming of their lands to strangers; such a degree of insecurity to the rights of individuals must certainly be admitted to have existed on our first occupation of the country, before the appointment of the Board of Commissioners took place. In the confusion of such a juncture, it would be difficult to say how it could have been otherwise; but this has before been traced to the necessity we found ourselves under of keeping up, for a time, the system of contract tehsildaree, with which, though we could and did modify or regulate it, so as to make it less injurious than before, we could not at once altogether dispense.

100. We have seen, however, that it was the first act of the Board of Commissioners, when they were subsequently appointed, to procure a legislative enactment, providing a remedy for the most crying part of the abuses which arose from a misinterpretation of this system, and that it was their second act to strike at the root of the evil, by entirely abolishing the objectionable part of that system. Claims to proprietary right are no longer decided on the reports of tehsildars, neither is it on their recommendation that recurrence is had to the farming of any estate: both these points are now universally investigated by the Collectors in person, and their report is again subject to the most scrupulous inquiry and reconsideration by the Board of Commissioners.

101. I have taken especial care to ascertain the mode in which all cases of this nature are scrutinized by each authority, and I feel satisfied it would be impossible, in any way, to secure a more fair or full inquiry, than what they now actually receive on all occasions. Though, therefore, in the first instance, under the contract tehsildaree system, there does not appear to have existed any adequate security to landed property against the abuses of that system, it must be obvious, that the present administration of the Board of Commissioners not only is no way chargeable with these abuses, but has the high merit of having remedied them. As it is the spirit infused into the several Collectors by the active control and superintendence of the Commissioners, which first enabled us to dispense with the mischievous features of the system: and as its entire abolition finally was a measure of their own, it is to the Commissioners, evidently, that the country is indebted for the securities these interests have since procured.

102. But neither is the antecedent administration of the system of our Government chargeable with the neglect of these interests, which is stated to have been at first experienced. The Government promised to the country a more just and liberal system than had hitherto been pursued; but this was only to be effected by the gradual improvement of that which they found in being. Perfection is not the work of a moment. Before our occupation of the country, the aumils and tehsildars contracted with the Governments, and the whole internal settlement was entirely left with them. They farmed or admitted proprietors to engage at pleasure, and there was no consistency of system, either between each aumil and his successor, or between the aumil and the person to whom he under-farmed a portion of his jurisdiction. On the other hand, from the first of our occupation, the mofussil settlement was made with Government; and though, perhaps, considering the unpropitious circumstances and want of information under which it was made, the whole proprietary class could not be at once recovered and secured in all their rights, still, as far as they were ascertained, security was afforded, and the class was guarded from any further encroachment, on the part of those to whom they owed the confusion and difficulties under which they laboured at the time. The gradual improvement of our system has procured their gradual

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

further restoration and additional security. That it should entirely have redressed the wrongs inflicted by antecedent systems, is more than could have been rationally expected.

103. It is not, therefore, either to the system of the Board of Commissioners, or even to that pursued by Government before their appointment to the Upper Provinces, but to the vices of administration anterior to our possession of the Provinces, that any apparent disregard of landed rights must be attributed. In truth, our inquiry after such rights was necessarily partial or tardy, because we could only gradually discover the extent to which they had been subverted.

104. That the Board did wisely, in only seeking to supplant the farmers, and in leaving to the judicial authorities, exclusively, the power of restoring to the actual owner rights before awarded to others in full property, without sufficient cause, is a point on which, I should conceive, no doubt can be entertained. Had a different conduct been pursued, though only in the most flagrant cases, it must have left the impression, that even acknowledgment of landed right by Government afforded no security, and that, should a different Board at any time be constituted, the whole of the acts and measures of the present would be equally open to revision and annulment.

105. The alleged insecurity may, however, have reference to other features of our system: perhaps the holders of large talooks and estates are meant, and certainly it must be admitted to have been an object of our system to keep down this class. These were not, however, proprietors of the soil, as I have before explained, and never had been so considered in the Western Provinces. They had only a more permanent sort of lease or contract than a common farmer; and whatever rights or privileges such tenure could legitimately be held to convey, our Government did not attempt to supersede. But our Government exerted its undoubted right of fixing its assessment on such tenures, by a mofussil ascertainment of their produce. Its ministerial officers made themselves acquainted with the payments of all the village proprietors, and offered to confirm the tenure to the holder assessed at the rate thus yielded, with such deduction as the nature of the tenure entitled him to. With this, however, he was seldom satisfied: he claimed the rate assessed by former Governments, a rate standing on a permanent basis, and which fraud, intrigue, or fear, had enabled him to extort for the moment from their weakness.

Sic. Orig.

106. The forfeiture of the tenure will therefore generally have been occasioned by his recusance, and cannot be attributed to any insecurity resulting from the system. In such case, the mofussil village settlements were made direct with the village zemindars, in the same manner as elsewhere, and the holder of the tenure was left to the receipt of such allowance for his maintenance, as on just competition, he might have heretofore been entitled to enjoy. That the full rate of assessment imposed, or even an excess beyond it, has almost always ultimately been realized from large estates so taken from the holders, affords the most satisfactory proof that such insecurity, if such was meant, is not a defect of system.

107. The alleged insecurity may, however, apply to the village putteedar proprietors, who, until the passing of the Regulation for the admission of them all to engage, were, by the letter of the law, almost left at the mercy of the single engager to the Government. It was certainly a great oversight in the Legislature of this country, not to have earlier discovered the necessity of providing for the security of this class; yet, as long as the engager was himself one of the class, I have seen no reason to believe that he assumed the powers of sole proprietor, or that the general putteedaree property was at all infringed upon. There was, indeed, always between the engager and the other sharers a community of principle and of caste, which secured them from any attempt at usurpation on his part, when there may not have existed any interruption of this community from external causes: but whenever a stranger to these interests may have acquired any right to interfere, whether a surety by intrigue had obtained a mortgage of the estate, or it had been purchased by public or private sale, then certainly will the putteedaree right of the other sharers have been in danger of being sacrificed to his avarice.

Sales of Land considered.

108. If, therefore, our system does exhibit any defects of a nature injurious to the existing state of property, it is in the regarding mocuddumee right, constituted as above explained, to be a saleable and heritable property; but more especially in the exposure of it to public sale by auction, in the view of recovering arrears by the price for which it might sell. It is from this process that the community and general economy of the village is violated, and the institutions of the country outraged. The auction purchasers are generally the Vakeels, the Omlah, and dependents of the courts and other cutcherries, who have acquired their notions of property from the Regulations, or from the Bengal practice, and who proceed to take possession of their purchase, with the conception that no one has any right but themselves.

109. The expediency of sales for the recovery of arrears of Revenue admits in itself of doubt. The object of them is to recover an arrear which cannot be realized by other means, and to secure a more punctual liquidation of the public dues in future. But numerous instances have occurred, particularly in Goruckpore and Benares, where the sale has produced, on the contrary, a further accumulation of annual balances on the part of the purchaser, who pleads his not being able to obtain complete possession; besides that, the low price at which land generally sells, occasions frequently a disappointment in the primary object of the measure.

110. The advantage is, therefore, at all events precarious; but such as it is, it is pur-

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

chased at the expense of the rights of a whole copartnership, which it virtually annihilates, and at the expense of the peace and well-being of the district, which it invariably disturbs. An endless litigation in the courts of judicature, between the Government, the purchaser, and the former engager and proprietors, is an evil which always attends it; and frequently it gives rise to a systematic defiance of all legal authority, disgraceful to Government, and to the administration of civil justice.

111. I have been happy to find that the Board of Commissioners have been able to realize the Land Revenue of the Upper Provinces with extraordinary punctuality, with but rare resort to this unpopular and injurious measure: but it is with much regret I have learned, that through the intrigues of the tehsildars, at a period anterior to their administration, large portions of the three districts of Goruckpore, Cawnpore, and Allahabad, had been transferred from the hands of original proprietors by public sale for the arrears of rent, and that, particularly in the former district, very valuable villages had been frequently sold, at a price of from two to five rupees. The purchasers were generally the tehsildars themselves; and even to the present day the local authorities lament the consequence of the oppression which ensued, nor have their united efforts yet been able to arrest the course of its injurious effects.

112. The Board of Commissioners are, I believe, fully aware, that the system of auction sale for arrears is but ill adapted to the state of property in the provinces under their charge; it is therefore unnecessary to impress upon their minds, that the measure should be resorted to with caution. But perhaps they might be consulted with effect, on the practicability of entirely doing without it, and of striking so harsh a feature from the code of our Revenue administration.

113. If the engaging proprietor be considered as a chosen representative of the community of the village, it will naturally suggest itself to your Honourable Board, that the wishes of that community should be consulted, prior to the transfer of the tenure to another. Before, however, proposing any specific enactment on this subject, I am naturally desirous that the Board of Commissioners should be called upon to give their opinion on the state of village property in general, and its accordance, or otherwise, with the several parts of our system, especially how it is affected by the practice of auction sales, and to suggest the nature of the rules they may conceive best calculated to preserve it inviolate, without risking the just rights of Government.

Putwarrees recommended to be made Servants of Government.

114. To ascertain the several rights of the proprietors must obviously be the first step; and the most likely method that occurs to me of effecting this, is to re-establish the office of Putwarry, on a footing independent of the engaging zemindar, the person interested in infringing on them. The community may thus be induced to regard him as the record-keeper and guardian of their rights, and a reference to his accounts as a satisfactory criterion by which to decide their mutual differences.

115. Upon this subject, however, I beg leave to lay before your Honourable Board the accompanying able and interesting report from Mr. Newnham, dated the 1st May, submitting a translate of a set of putwarry accounts, which came into his hands while he officiated as Collector of Cawnpore. He has furnished an explanation of the use and object of every separate part of this system of book-keeping, as well as of the mutual connection of the whole. He details the several important interests, both of Government and of the tenantry at large, which such a system of accounts is calculated to secure; and recommends, with a view of ensuring their accuracy and authenticity, that the putwarry of every village should be made the servant of Government, instead of the nomination being left, as at present, to the zemindar.

116. This measure was, I believe, proposed so far back as by Sir John Shore, at the time of forming the perpetual settlement, as well as by several authorities since; and it appears to have already been adopted by the presidency of Bombay, in a legislative enactment, a copy of which Mr. Newnham has procured from his brother, the Secretary to Government at that Presidency, and has annexed to his report.

117. The points directly connected with the putwarry accounts are chiefly the adjustment of the Revenue of Government, the apportionment of it in shares of estates, and the ascertainment of the rent payable by each under-proprietor, and of the actual payments of each, in cases of a contested demand on the part of the engaging zemindar. In all these points (Mr. Newnham observes) the interests of the zemindar are only as one to eight or ten, in comparison with those of Government or of the under proprietors. The zemindar is, at the same time, the only party who can have an object in falsifying the accounts, while the power of nominating and dismissing the village accountant unquestionably furnishes him with the means.

118. During the former Governments, the putwarry was considered to be a public officer, and in many parts of the country, was appointed by the canongoe. There appears, indeed, to be a necessary dependance of these two offices on each other, inasmuch as the general record of the district accountant can be no more than the aggregate of the details derived from the several village accountants.

119. In constituting the putwarry an officer of Government, it appears unnecessary to prescribe to him any particular form of accounts. The system detailed by Mr. Newnham is clear and comprehensive, and seems to contain every requisite check for insuring accuracy; but any other mode of accounts which may already be in use might be equally advantageous, although not so complete and scientific. The Bengal system of putwarry accounts,

a translate

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

a translate of which is already in print*, differs materially; and the practice of Behar, of Benares, of Rohilcund and the upper Dooab, and of the west bank of the Jumna, may differ not only from that of Cawnpore, but from each other. It seems immaterial in what shape the accounts are kept if the fidelity of them can be secured; and this object is more likely to be effected by abolishing the dependance of the putwarry upon the zemindar than by any penalties or punishments.

120. Mr. Newnham infers, from the inherent checks which the system of accounts detailed by him possesses on its own accuracy, that falsification is impracticable or would be readily detected, and that the attempt to falsify them in such a manner as to escape detection, by making the whole series of false accounts to accord with one another, would exceed the patience and skill of the most industrious and acute Hindoo. It is not easy to define the extent of labour of which a native is capable when a profit is in view; but as all fabrications of accounts are made on the spur of the moment, when the accounts are called for, such attempts might be more effectually obviated, even in the present constitution of the putwarry office, if the accounts, instead of being called for only when wanted, were to be deposited annually (that is to say, copies of them) in the hands of the canongoes.

121. A difficulty occurs in regard to the constituting the putwarry a public servant, that when he ceases to be a servant of the zemindar, he will cease to be the depositary of the latter's accounts. It is well known, that even at present the putwarry is not always entrusted with the details of the land held by the zemindars in Nizjote or by his menials in Chakeran; and if the zemindar should choose to employ an accountant of his own for the rest of the villages also, the putwarry will be left to form his accounts on the information of the under-proprietors only, or like the canongoe, on such information as he can pick up.

122. It may be recollected, that the canongoe office was intended to be a register of leases, by making it the canongoe's duty to record all pottahs and cabooleats; but as no obligation was enforced on the zemindars to register these documents, the object of the regulation has never been effected. It will deserve consideration, whether this should not be obviated by a legislative enactment, the purview of which might extend to the securing all necessary information for the putwarry also.

123. The pay of the putwarry must be provided for by law: Government cannot be expected to defray the charge of such a numerous establishment. The putwarry is usually paid by a cess, or a russoom, of half an anna per cent. on the jumma contributed by the under proprietors, who may be expected to pay it still more cheerfully hereafter, when their own interests are more clearly connected with the existence of the office than at present. I propose, therefore, that the Board of Commisioners, or Mr. Newnham in person, whose report evinces the extent of his information on the subject, be directed to prepare the draft of a regulation making the putwarry independent of the zemindar, and embracing all those several points.

Claim of recusing Zemindars to Malikanah considered.

124. A question connected with the nature of the landed property of the Upper Provinces was brought to my notice in the course of my tour, and I believe it has also been laid before your Honourable Board; I allude to the claim of recusing zemindars to a malikanah allowance for their maintenance. The subject is one of the utmost importance; and I have accordingly been careful to make the fullest inquiries in every quarter, with a view to satisfy my mind respecting it.

125. The claim of recusing zemindars is founded on a legislative provision, and an assurance, by proclamation, that a zemindar declining to engage for his estate shall be allowed the same nankar as he may have been authorized to receive on recusance from the former government, provided the rate of such allowance does not exceed the amount of ten per cent. on the jumma. The obvious import of this stipulation, and of the rules connected with it for the formation of the settlement, is, that such zemindars as under the former government were accustomed to receive a personal allowance of nankar, should be continued in the possession of that nankar, whether they chose to engage or not; in the first alternative, by a deduction of the nankar in their jumma, and in the latter case, by a money-payment from the treasury. But in the progress of the discussion of this subject, by substituting the word malikanah or huki melkeent as a convertible term for nankar, and applying the rules contained in the provisions for the settlement of the Lower Provinces to a part of our territories altogether distinct, an idea has been promulgated and anxiously caught at by our new class of landholders, the auction purchasers, that every proprietor who may think proper to decline the management of his lands and the responsibility for the dues of Government, is entitled to receive from the treasury of Government a perpetual annuity of ten per cent. on the jumma.

126. The only nankar, of a description similar to the malikana of Bengal, of which the proceedings of Government furnish any knowledge, is the special provision or reservation to the large talookdars and rajahs for the support of themselves and of their families, independently of their engagements with Government; and this was oftener an assignment of rent-free land than a fixed money reduction from the jumma. The evident object of the rule was to continue the same provision which they had hitherto enjoyed to this class of middle-men, whom it was in the contemplation and the wish of Government to exclude or dispense

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* Mr. Gladwin's work.

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

dispense with, by the invitation held out to the village zemindars, who had heretofore paid their rents through the medium of these persons, to engage direct with Government.

127. It is evidently, therefore, only this class that can claim under the above rule; neither was the spirit of the rule intended to have application to any other: and this class have invariably received their established malikana, whether of money or land, from the first of our acquisition of these provinces, when thus divested of the management of the Revenue.

128. I am further informed, that the nankar of the village zemindars is also a matter of record, and that the wasil-bakees of the canongoes are generally, in some districts invariably found to exhibit, not a malikana payable to them in the event of their exclusion (for no such allowance was known to the Vizier's administration in the case of the village zemindars), but the nankar allowed was a deduction from the jumma of the village to the engagers, whether proprietors or farmers, and therefore technically known by the name of nankar moojrayee wasil bakee.

129. Whether this specific allowance, or any other, should be now extended to the recusing village zemindars, and to their successors the auction purchasers, is a point which requires deliberate consideration. The inexpediency of thus holding out a premium to them for discharging themselves and their lands from all responsibility for the Revenue of Government, must be evident. Could we imagine such a resignation of the landholders to become general, the consequence would be a charge on the public treasury of a perpetual annuity of nearly 30 lacs of rupees, and the total loss of the collateral security which Government now holds on the lands themselves. The very amount of such a possible burthen seems to decide the question, and to expose the fallacy that lurks in the pretension. The nankar was clearly personal, and allowed from considerations applying to the individual, not to his function of village zemindar; of course, it could not be transferable.

130. If, indeed, the want of some provision to excluded zemindars should have been productive, as has been surmised, of outrages against the peace of society, policy will require that a remedy should be sought for so serious an evil. It may be questioned, however, whether the evils of this nature, alleged to have arisen from the exclusion and the consequent ruin of proprietors, may not be traced to cases of exclusion from other causes than recusance. The sales of land which violate the rights of whole communities are much more productive of the ruin of the landed interest, and contribute much more to drive the class of proprietors to acts of desperation, than any operation which a voluntary recusance can be supposed to have, wherein a single individual only retires from the management to the right he may before have possessed, while a farmer or officer of Government quietly assumes it in his stead. But, at any rate, consequences of this nature cannot have occurred in regard to the auction purchasers, whose subsistence has not depended on the profits of their landed concerns.

131. With respect to the original village zemindars, a further question arises from the nature of the putteedaree tenures, to what parties the nankar should be paid and in what proportions. As the person who may have hitherto engaged singly can be looked upon in no other light than as managing representative of the partnership, and is perhaps the actual owner of a very small portion of the estate, he has clearly as little title individually to the entire allowance of malikanah from the estate, if let in farm, as he would have had on his exclusion from the management by the introduction of another manager in his stead.

132. With respect also to the auction purchasers, it seems a legitimate construction (and I believe the opinion is maintained by good authority), that they obtain the estates they purchase with all their liabilities as well as the privileges they confer: so that, if any one has bought the tenure of an engaging proprietor, in which there are other sharers, he has only bought the privilege of making his own arrangements with those sharers, and of engaging for them with the Government. The same rights that the sharers held against the old engager, they should thus, in equity, possess against the auction purchaser of those rights; and if the right of malikana on refusing was not before the exclusive privilege of the single engager with the Government, the auction purchaser has evidently no ground on which to claim it. In the same manner, if at the ensuing settlement the person who has so obtained the land will not agree to the Collector's rate of assessment, and the other sharers should come forward and accept it, the auction purchaser, though he loses the advantage of being malguzar, could not complain, for this was one of the liabilities of the tenure he purchased.

133. From this circumstance, however, if from nothing else, the extreme inaptitude of auction sales to such a state of property, while our assessments are only periodical, must be evident. The Collector does not know what he sells, nor the purchaser what he buys. The very next settlement that takes place may entirely annihilate the property put up to sale, and the purchaser is without redress; nor has he any secure equivalent for his purchase-money.

134. The above view is, as your Honourable Board will observe, founded on the supposition, that in an auction sale it is the tenure of the defaulter only which is sold; and this is rather supported by the spirit of the provisions introduced by Mr. Duncan into the Revenue Code of Benares, as above alluded to. It may, however, be urged on the other hand, that as it is the land which is made responsible for the dues of Government by the process of sale, it must be the land itself which is sold, without reference to the tenures of those upon it, so that a new property is created by the process: but however complete this may be held to be, the class of proprietors by auction purchases can evidently have little claim to a malikana, in such case, under the provisions of the existing Regulations, as they cannot be of the class which used to receive such allowance from the former governments. These persons have, indeed, been induced to purchase, in the idea that they were purchasing something; and it may perhaps be incumbent on the Government to see that

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

what they purchase shall not be a nonentity. The question, however, of the relative rights of the auction purchasers and putteedar proprietors of the estate which may be sold, is at present involved in much uncertainty. But Government is no way answerable for the motives which induce the purchaser, and knows nothing of the views with which he buys, or of the information, on the strength of which he expects to remunerate himself. Indeed, Government has itself often discovered, to its cost, that tenures it has exposed for sale have been no just objects for which pecuniary considerations should be demanded, their liabilities having been found to exceed their privileges and profits. The auction purchaser may, perhaps, be deemed to have voluntarily taken on himself the risk of this. At all events, under the above view, the act of purchase cannot give him rights beyond those attached to the particular tenure which he buys; so that he can never have a title to infer, as involved in his bargain, privileges which were not possessed by his predecessor as directly appendant to the tenure. Whether, therefore, it is the actual tenure that is purchased, or a new tenure be held to be created by the sale, the generality of purchasers can have little title to the malikana under the existing rules, any more than the village zemindars they have supplanted.

135. In either case, it would be gratuitous, and certainly I cannot discover sufficient grounds for making generally to the auction purchasers, in particular, the gift of any annuity such as that to which they pretend. This contingent boon undoubtedly did not influence the award of their bidding at the sale. The inadequate price at which land is usually found to sell throughout the Upper Provinces, and the frequency with which estates are left in the hands of Government for want of any bidders, afford the best evidence that the ulterior benefit in question is not anticipated from a purchase. A clear annuity of 10 per cent. on the amount of jumma, if put up to sale, would at any rate fetch a considerable price when it was to be secured by a mere recusance. Under no view, indeed, should I conceive the auction purchaser to be entitled to the allowance of malikana, unless in an instance where the right to it should have been previously recognized as inherent in that individual tenure which he bought, or where an engagement for its eventual payment was implied by the magnitude of the price paid.

136. The rules for the award of this allowance are, as they stand at present, evidently indistinct; nor could a judicial decision well be grounded on them. Indeed, they were passed only as a temporary measure, insomuch that it is stated in the legislative provisions themselves "for the present." I beg therefore to suggest to your Honourable Board the propriety of revising those rules, and rendering the enactments on the subject more pointed.

137. What I have stated above, accords, I believe, with the opinion entertained by the Board of Commissioners on the subject. I understand that, though to other classes they have generally refused the allowance, they have usually granted it to the rajahs and large proprietors, as in the cases of the Rajah of Khyreegurh in Illahabad, Sheeorajpoor, and Buddik, and to a number in Goruckpore.

Condition of Ryots in Jageery and large Estates.

138. Among the questions connected with the operation of our system of Revenue on the body of the people, there is a point which has so strongly and so frequently been forced upon me, that I cannot refrain from laying my sentiments upon the subject before your Honourable Board. The situation of the village proprietors in large estates, in farms and jagheers, is such as to call loudly for the support of some legislative provision. This is a question which has not merely reference to the Upper Provinces; for, within the circle of the perpetual settlement, the situation of this unfortunate class is yet more desperate: and though their cries for redress may have been stifled, in many districts, by their perceiving that uniform indisposition to attempt relieving them which results from the difficulty of the operation, their sufferings have not on that account been the less acute.

139. In Burdwan, in Behar, in Benares, in Cawnpore, and indeed wherever there may have existed extensive landed property at the mercy of individuals, whether in farm, in jagheer, in talook, or in zemindarry of the higher class, the complaints of the village zemindars have crowded in upon me without number; and I had only the mortification of finding that the existing system, established by the legislature, left me without the means of pointing out to the complainants any mode in which they might hope to obtain redress.

140. Of these complaints, I beg leave to lay before your Honourable Board the accompanying original, received at Patna from a Mokhtar on the part of the village proprietors of Tuladah, together with the abridged translation of it, which I caused to be prepared. I beg to assure your Honourable Board, however, that the oppressions alleged against the Rajah of Benares and Sheo Neragun, against the Jagheerdar Nerundar Gur Ghosain, and other large holders, were not less flagrant, or apparently less substantiated, than those alleged in this petition against Baker Allee Khan, the holder of the life-Ijara of Tuladah. In all these tenures, from what I could observe, the class of village proprietors appeared to be in a train of annihilation; and unless a remedy is speedily applied, the class will become extinct. Indeed, I fear that any remedy which could be proposed, would even now come too late to be of any effect in the several estates of Bengal, for the license of twenty years which has been left to the zemindars of that province will have given them the power, and they have never wanted the inclination, to extinguish the rights of this class, so that no remnants of them will soon be discoverable.

141. The

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

141. The cause of this is to be traced to the incorrectness of the principle assumed at the time of the perpetual settlement, when those with whom Government entered into engagements were declared the sole proprietors of the soil. The under proprietors were considered to have no rights, except such as might be conferred by pottah; and there was no security for their obtaining these on reasonable terms, except an obviously empty injunction on the zemindar amicably to adjust and consolidate the amount of his claims.

142. It is well known, (and even if it were questionable, the practice of the provinces which have more lately fallen under our dominion would set the doubt at rest,) that the cultivating zemindars were, by a custom more ancient than all law, entitled to a certain share of the produce of their lands, and that the rest, whether collected by pergunnah zemindars or by the officers of Government, was collected as the huk of the Sircar.

143. This indefeasible right of the cultivating proprietors to a fixed share of the produce was annihilated by our directing that pottahs should be executed for a money-payment, in which all the claims of the zemindars should be consolidated. The under proprietor was thus left to the mercy of the zemindar, to whose demands there were no prescribed limits. The zemindar offered a pottah on his own terms*. If the under proprietor refused it, he was ejected, and the courts supported the ejectment. If the under proprietor conceived that he could contest at law the procedure, a regular suit, under all the disadvantages to which he is known to be exposed, was his only resource: but when, after years of anxiety and of expense, the case was at last brought to a hearing, he lost his action, because it was proved that the pottah was offered and refused, and there was no criterion to which he could refer, as a means of proving that the rate was exorbitant.

144. The framers of the perpetual settlement declared their incompetency to fix any criterion for the adjustment of these disputes. The declaration stands recorded in our legislative code†, and to the present day this omission has not been supplied. The consequence of the omission, in the first instance, was a perpetual litigation between the zemindars and the under proprietors, the former offering pottahs on their own terms, the latter not having forgotten that they possessed rights independent of all pottahs, and refusing demands they conceived unconscionable. When, at last, the Revenue of Government was affected by the confusion which ensued, without inquiring into the root of the evil, the legislature contented itself with arming those who were under engagements to the Government with additional powers, so as to enable them to realize their demands in the first instance, whether right or wrong; a procedure which unavoidably led to extensive and grievous oppression.

145. On the large estates, I believe it will be found that the system of pottah and cabooleat has not yet been fully established between the zemindars and the cultivating proprietors. The zemindar takes engagements from the farmers and officers he employs to collect his rents, and in the event of their failure, makes the lands and the crops answerable for the amount. The zemindar feels none of the evils of insecurity; for, as far as the whole produce of the soil will go, he is armed by the VIIth Regulation of 1799 with the power of enforcing his demand: and considering the constitution of our civil courts, it seems unanimously agreed that the ryot, or under proprietor, unless he be a putteedar, is debarred any adequate means of redress for the most manifest extortions.

146. It has been urged, however, that though the rights of the former cultivating proprietors have been suffered by the Regulations to pass away *sub silentio*, still, as the zemindar and his tenants have reciprocal wants, their mutual necessities must drive them to an amicable adjustment.

147. The reciprocity is not, however, so clear. The zemindar certainly cannot do without tenants; but he wants them upon his own terms, and he knows that if he can get rid of the hereditary proprietors, who claim a right to terms independent of what he may vouchsafe to give, he will obtain the means of substituting men of his own: and such is the redundancy of the cultivating class, that there will never be a difficulty of procuring ryots ready to engage on terms only just sufficient to secure bare maintenance to the engager.

148. If it were the intention of our Regulations to deprive every class, but the large proprietors who engaged with Government, of any share in the profits of the land, that effect has been fully accomplished in Bengal. No compensation can now be made for the injustice done to those who used to enjoy a share of these profits under the law of the empire, and under institutions anterior to all record for the transfer of their property to the rajahs.

149. In Behar, however, and in Benares, the stand which was made by the mofussil zemindars has been rather more successful, and the class has not yet been entirely proscribed and hunted down: but unless some effectual measures are taken with a view to stop the evil, the petition I have now the honour to lay before your Honourable Board is sufficient to show, that such will be the ultimate consequence of our system, even in those provinces. There is no doubt, that the exactions noticed in this petition are much exaggerated. The degree in which they have been practised, in this particular instance, is a point which I shall endeavour, in conjunction with your Honourable Board, to ascertain accurately, with a view to afford ultimate redress. But that oppression of this nature is the result of the system to which it is here attributed (that of farming and under-farming, in the manner alleged) is a point in which all the authorities I have consulted are entirely agreed:

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* *Vide* Report of the Acting Judge of Burdwan.

† *Vide* Section 54, Regulation VIII. 1793.

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

agreed: it is necessary, therefore, that some measures should be taken, in order to protect the mofussil zemindars from the consequences of such a system, however it may have been imposed on them.

150. It was recommended to me by the Board of Commissioners, with whom I specially consulted on this point, to consider of the re-establishment of the Mal-Adawlut under the Collector, for the trial of all cases that might occur between the zemindar and his tenants. I do not yet feel competent to offer a decisive opinion with respect to such a measure: but there can be no doubt it would be of the highest advantage to the ryots, that they should possess the means of a speedy recurrence to justice, without the embarassment, delay, and expense of litigation, in the sole mode offered to them by the present constitution of our courts.

151. There is a point, however, connected with the petition of the zemindars of Tuladah, (and which applies yet more strongly to the cases of the Rajah of Benares and jagheerdars in general,) to which I am desirous of calling the attention of your Honourable Board. The tenure of Baker Allee Khan was, as I understand, a mocururree istumraree, or life Ijaree; that is, a considerable portion of land was set apart with a definite assessed jumma, on which he was not to innovate; but he undertook the collection and responsibility, on the consideration of a fixed deduction from the rate assessed. He stood, therefore, in the place of Government as manager. In jagheers, and in the case of the Rajah of Benares, the whole Revenues of certain districts are assigned for the maintenance of the assignee. In both these istumraree tenures and jagheers, however, all that Government could make over were the rights possessed by itself; so that it was incumbent upon the assignees to be guided, in their conduct towards the subjects of Government transferred to them, by the same rules and principles of action as regulated the proceedings of Government.

152. In practice, however, it is to be feared that the assignment on the part of Government is considered to confer a proprietary right, with all the powers and privileges attached to such a right by the Regulations. Thus, as but one proprietor of the soil is recognized, the rights of all those with whom Government had till then engaged are totally annihilated by the assignment. What was heretofore paid as Revenue, must now be paid as rent: those who before held their lands with only the condition of a certain fixed payment to the Government, become tenants, subject to arbitrary exactions, and liable to ejectment if they resist the demands.

153. In the Benares jagheers, in consequence of the operation of this construction of our system, the mofussil proprietors are supposed already to be nearly extinct. In the case of the pergunnah of Belaspoor Secundra, assigned in jagheer to Nurindar Gur Goosain, a petition regarding which (presented to me at Cawnpore) is also submitted herewith to the Board, the hardship on the landholders, as explained to me, is if possible still more glaring.

154. The British Government, on its assumption of these provinces, secured to the zemindars a settlement on prescribed terms, renewable for two periods of three years, for a third of four, and at the expiration of these ten years, in perpetuity. Previous to the commencement of the second triennial period, the grant of the jagheer took place, and the zemindars have, in consequence, been excluded from the benefits of the legislative enactments and assurances by proclamation, through which Government had limited its own demand. The jagheerdar has been left at liberty to make his settlements with such persons, on such terms, and for such periods as he might choose: the consequence has been, that he has adopted the system of farming it to strangers; and numbers of the ejected proprietors crowded in to me with complaints, which I could only virtually reject by referring them to the Dewanny Adawlut of Cawnpore, where the usual period of decision is not less than three years.

155. Your Honourable Board will be sensible, that both istumrarees and jagheers are assignments of land in lieu of a certain sum, or with a fixed amount of surplus; and that if the assignee fails to observe towards the village proprietors such conduct as may secure the faith and honour of Government from reproach, it is incumbent on the Government to take its subjects again under its own protection, and to offer to the jagheerdar or istumraree farmer such allowance, in money, for his maintenance, as the assignment might have been made in lieu of, or as might have been left to the farmer in surplus.

156. I recommend, therefore, that it be explained to jagheerdars, and to all other assignees who stand in the place of Government, that the terms on which they hold the assignment are, that they fulfil any engagements to which the Government may have been actually pledged, and that in their conduct to the proprietors of the lands assigned, they observe those principles of action which they may see the Government observe to other proprietors its subjects. This notification may either be made by legislative enactment or by general proclamation, defining the penalty which will attach to a non-observance of it; and I leave it for our future determination to fix the mode in which this can be most advantageously effected. I should imagine, there can be no doubt of the right of Government to bind jagheerdars by legislative enactments, and to prescribe rules for their conduct equally with other classes of its subjects.

Advantages to the Country which have resulted from our Revenue Administration.

157. I have now explained to your Honourable Board, with as much perspicuity as the extensive and complicated nature of the subjects embraced in such a discussion would allow, the sentiments which I have formed, after personal inquiry and long reflection, on the nature of the system of Land Revenue administered in the Western Provinces by the present Board of Commissioners. I have endeavoured also to show its operation on the body of the people, in those prominent features which forced themselves most particularly upon my observation.

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

observation. The view I have taken will, I trust, be considered fair and impartial; for though I have endeavoured to vindicate the system from any ill effects or prejudicial consequences, with which I did not conceive it fairly chargeable, I have felt no disposition to refrain from the full exposition of defects which I felt ought to be acknowledged. Indeed, I have sought to convey to you every impression as it was formed in my own mind, without palliating or concealing any circumstance.

158. The advantages of our system over those of former governments have not yet formed a part of the discussion. They may be summed up in a few words. The former systems left entirely at the discretion of the aumils the lives and properties of all the population of their several jurisdictions: there was only an appeal to the immediate sovereign of the State, and he was generally inaccessible.

159. From the moment of the establishment of our Government, the lives of all were secured under the shield of the law; and the substitution of the practice of contracting only for the realization of a fixed assessment, instead of contracting for the Revenue of a given district, to be raised at the discretion and the cost of the contractor, secured their properties also, except against minor abuse and covert villainy. The annihilation of the contract system in all its branches has now, in some degree, given protection even against those evils.

160. Instead of the population being subjected to the arbitrary exactions of every aumil, and of every farmer he might choose to impose, an uniform and universal system has been introduced, under which every one may know his rights, and be secure of having them respected. The system is certainly not yet sufficiently perfect for its ministerial officers to know of themselves the exact amount of Revenue which is demandable from all; but that is only because they cannot ascertain the actual amount of produce, the requisite information being suppressed from interested motives. All that is wanting, however, to give perfection, on this point, is a fixed criterion from which the amount of produce may be known or fairly estimated, so that settlements may be formed on uniform principles and data known to be correct, instead of only believed to be so, as at present. I have before shown that pergunnah surveys afford the only means of doing this effectually; but as it is obviously only the Government that suffers from the want of uniformity on this account, the advantage to the country is not less than if it were complete.

161. The advantage to the country is, however, best judged of by its effects. There is at present little or no emigration of the agricultural class. Indeed, it is found that proprietors, before driven into exile or into the search of other means of livelihood, such as military service, daily return to reclaim the lands they had been obliged to abandon, in the certainty that they must now have ceased to be unprofitable.

162. The wages of agricultural labour are much higher than they used to be, which is solely attributable to the increased demand for labour of this description. The more valuable articles of produce are also cultivated with much more spirit; and the most astonishing efforts are daily made to conquer natural defects of soil, as well as to preclude the evils of casual calamity of season.

163. There can be no doubt, indeed, that the produce and the profits of agriculture have been increased, in a very surprizing degree, since the country fell under our administration. The comparative prosperity of the several cities may form a good criterion of this; and the rapidity with which they are increasing, both in size and population, is scarcely credible.

164. The abolition of those arbitrary sayer imposts which each zemindar conceived himself entitled to levy on all goods that entered his domain, has now left open to every proprietor a free market for all his produce, to which it may be carried without the fear of violence or exaction in the transport.

165. The beneficial system on which the customs and town-duties are now collected here, at the same time, left the rates of that market free from the operation of any local circumstances, and solely regulated by the broad commercial interests of the whole of India. In consequence of these facilities, commercial capital and enterprize have been turned towards the land, and an activity has been infused of which every class begins to feel the benefits.

166. The display of wealth is no longer avoided as dangerous; but perhaps the most direct and positive advantage to the landed interest which has resulted from our occupation of the country is, the discontinuance of the arbitrary practice of quartering troops on districts from which they were to be provided gratis, in addition to the public dues of Government, as well as the requisition of free gifts of several descriptions, besides the obligation gratuitously to furnish supplies, labourers, artificers, and carriage of every sort, whenever circumstances might bring a man in power, or a body of troops to the neighbourhood of a village. The occasions for demands of this description were unlimited, and payment never was offered, nor could it be asked with safety.

167. Under our system these are, of course, not known, although, when we obtained the country, long usage had almost given to them the sanction of legality, and the exactions might have been continued, either as they were, or modified into a more regular impost, without the fear of odium or opposition.

168. The above advantages are amongst those which have particularly attended our Revenue Administration, and are, in addition to those incalculable benefits resulting from the comparative total absence of external or internal violence, induced by the strength of our political Government and the authority of the law.

169. I have done now with the discussion of the mode of administration and effects of our system of Land Revenue. There are no other subjects connected with these points to which I am anxious at present to call the attention of your Honourable Board; but it has

been

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

been with me an object of constant solicitude to seek the means of increasing the Revenue we derive from land, without adding to the burthens of present proprietors.

Modes of Increasing the Revenue introduced.

170. The discovery of land in excess, beyond what appears on the records of Government, may be considered as a legitimate source of increase; and as the assessment of such excess would be merely an equalization of the rate of the estate in which it is found, with that of other estates in which such excess may not exist, the measure has none of the features of an additional impost: it is the correction of an illicit concealment. I have before shown the grounds on which I conceived a survey by pergunnahs would afford the means of frequent discoveries of this nature: but there are other sources of increase to which I am more desirous of calling your attention, as the prospect of availing ourselves of them is more immediate and certain.

Discontinuance of Requisition of Malzamin proposed.

171. The demand from engaging proprietors of malzamin, or security for the payment of the jumma of Government, is, I conceive, a tax upon the Land Revenue, which both the nature and the value of the landed property would enable us to dispense with. No one will be security without his equivalent; and whatever may be the rate of this equivalent, it will be considered in the terms offered to Government, and deducted from the amount engaged for. From all the inquiries I have been enabled to make, I cannot find that any additional security has resulted to Government, or that the Revenue has been at all more punctually paid, in consequence of the practice of requiring security; on the contrary, I am inclined to think that it has, in many cases, been productive of confusion, from which the Government Revenue will always ultimately suffer.

172. The Malzamin, where not a fellow-proprietor, in which case both the engager and his surety maintain themselves or fall together, will be an intriguing Bunya, who receives five per cent. as a consideration, and accepts the responsibility merely in the hopes that arrears may-induce further application to him, so as to strengthen the interest he has acquired in the land. Indeed, it will generally happen that, in a short time, he will have insinuated himself into the right of the proprietor, whence all the evils will result usually attendant on an auction sale; for the Bunya will have acquired the property by intrigue, and will have the same notions respecting it as if it had been so purchased.

173. The land, I should now conceive, will be sufficient security for itself; and even though one village proprietor may fail in his engagements, some other settlement may generally be made with the rest, by which the Government will be secured from loss. On this subject I propose that a reference be made to the Board of Commissioners, and that they be requested, in the event of their concurring in the above sentiments, to prepare a Regulation, or take such other means as they may conceive necessary, to discontinue the practice of requiring security for the jumma of Government in the manner hitherto pursued.

Nuzzerana on Rent-free Lands proposed.

174. There is another source of increased Revenue which promises to be yet more productive. The Collector of Moradabad submitted for my consideration the propriety of levying an annual nuzzerana on all rent-free lands; and he supported the proposition by alleging it to be the practice of the country that such should be exacted, stating that many of the Lakerhagedars of Bareilly and Moradabad paid, to the present day, a quit-rent of this description, imposed by former governments. In Bundlecund a similar impost is said to exist, and is known by the name *russoom tihaee*, which affords ground to believe it was originally a third of the profit.

175. Of all subjects of taxation, I should conceive the profits of the rent-free lands the most legitimate. The holders of land of this description are at present exempted from all contributions, whether to the local police or Government by which they are protected, or to the public works from which their estates derive equal benefit with the rest of the community. They are indebted for the exemption either to the superstition, to the false charity, or to the ill-directed favours of the heads of former governments, and other men in power, and have little personal claim upon ourselves for a perpetual exemption from the obligations they owe as subjects. Most of the tenures may be considered invalid. Indeed, the scruples which have saved the whole of these lands from indiscriminate resumption, have given cause to admire as much the simplicity, as the extreme good faith of all our actions and proceedings.

176. The mode of drawing a revenue from this source, and the degree in which this may be practicable without a breach of our existing pledges, should be taken into our early and deliberate consideration. Either the practice of requiring an annual share-contribution as nuzzerana, or that of demanding a peshcush of a year's profit, on the occasion of every transfer or succession, would be agreeable to former usage, and to the established institutions of the country. It might be required, also, as an equivalent for an immunity from further inquisition on the part of Government.

177. From a statement furnished by the Board of Commissioners, it appears that in the Ceded and Conquered Provinces alone, the extent of land held under rent-free grants amounts to 44,95,177 begahs, an extent exceeding the recorded area of the cultivated land in the largest of our zillahs. From this circumstance, your Honourable Board will see the

extent of imposition which is practised on the Government (for the authenticity or validity of almost all these grants is highly questionable), and the productive nature of the source of increase which is pointed out.

178. In the several districts of the Lower Provinces, the extent of the land furtively alienated from the rent-roll of Government is also reported to be enormous; and the rules introduced into the code of 1793, with a view to provide for an investigation of the validity of the claims by which it was held, and for its eventual resumption in case they should be found defective, appear to have slept as a dead letter, or at least never to have been acted on consecutively. On this point I beg to suggest, that a reference be made to the Board of Revenue, and that they be called upon to submit a particular report of the recorded extent of rent-free lands in the provinces under their administration, the proportion which has been resumed under the existing rules, and the causes to which the unsatisfactory result of those rules is to be attributed.

179. Alluvion lands, and those which have lately been brought into cultivation in the Sunderbunds, have, I believe, already presented themselves to your Honourable Board, as legitimate sources of increase to the Territorial Revenue. Measures have, I presume, been taken, with a view to secure to Government their undoubted right from lands of this description. In the Western Provinces, however, where Government have not yet resigned their right to participate in the profits of improved or extended cultivation, a much more just and advantageous source of increase presents itself, in those works which give fertility to tracts now desolate, and render more productive soils, from which a scanty produce is now drawn with difficulty.

Dooab Canal.

180. On this subject I am desirous of again bringing under the consideration of your Honourable Board the question of re-opening the Dooab canal, which was first agitated and brought to the notice of Government in a letter from the Board of Commissioners of the 7th October 1809.

181. Their recommendation that the canal should be restored at the expense of Government, is supported by so animated and just a picture of the benefits to the country with which it would be attended, that I cannot refrain from the citation of their sentiments.

" The canal in question, generally known by the name of Zabitta Khan's, from an attempt which he made to re-establish it, but which is said to have failed, from the interruption given to the work by the Sikhs, runs through the whole western half of the upper Dooab, from the foot of the hills to opposite Delhi, and previous to its being suffered to fall into decay, must have fertilized in its windings an extent of country of not much less than 200 miles.

" The proofs of the former fertility of this tract of country may be still traced in its present state of impoverishment. Extensive groves of mangoe-trees are evidence of former populousness and prosperity; and even where no vestige of human industry remains, the names of the villages which once stood there are still preserved in the public accounts.

" During our residence in the district of Seharunpore, while the second Commissioner lent his assistance to the formation of the settlement for the pergunnahs resumed from Rajahs Ramdyal and Nyne Syng, our senior Commissioner visited the head of the canal, as laid down in the accompanying sketch, with which we have been favoured by the chief engineer; and, as far as he may be permitted to form a judgment upon a subject of which he can have no professional knowledge, he concurs entirely with the chief engineer's opinion of the practicability of again opening it at no great expense.

" On the important advantages which may be expected to result from the measure if feasible, there can be no difference of opinion. Several pergunnahs, now almost entirely desolate, will be rapidly restored to cultivation, and plenty will soon be diffused over a part of the country, where wild animals now usurp the dominion over mankind.

" What expense it may require to repair the canal in its whole course, can only be ascertained by a regular survey. From the state in which those few parts of it which fell under our notice were found to be, the simple introduction of the water from the Jumna, by a restoration of the former dam, seems sufficient for the re-establishment of the canal; but should the labour of excavation be found ultimately necessary to a greater extent than we are at present led to imagine, the charge of the undertaking, however great, would be amply repaid by the benefits resulting from its success. Perhaps, too, the expense might be reduced, by a requisition on the landholders to contribute the labour of their tenants."

182. It appears that, in consequence of this recommendation, a survey was ordered, which was executed by Captain Tod, of the 25th Native Infantry. The survey report was accompanied by a rough estimate of the probable expense at which the canal might be opened, and which was stated roundly at the sum of a lac and a half or two lacs of rupees. Deterred, perhaps, by the prospect of so large an expenditure, the Government appears to have taken no further steps with a view to forward the undertaking. From every information, however, which I have been able to procure, I think there is good reason to conceive that the expense has been very considerably over-rated. Several intelligent persons whom I have consulted have given it as their opinion, that the expense would fall within the half of the amount of Captain Tod's rough estimate*. Indeed, it may almost be presumed that Captain Tod must have

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* Captain Wilson, Civil Architect of Patna, mentioned 20,000 rupees as the probable expense.

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

have reckoned upon a much deeper excavation than the object of the canal would appear to require; for being merely intended for irrigation, its surface should be as little sunk from the level of the plain as possible.

183. On these grounds, and from a conviction of the inestimable benefit which would result from the execution of this work, I recommend that some further steps be taken, with a view to ascertain with greater precision the expense at which the Dooab canal might be restored.

Delhi Canal.

184. To the canal on the opposite side of the Jumna, generally known by the name of the Delhi or Ali Murdan's Canal, it is unnecessary for me to call your attention. Measures were, I believe, taken, and were already in a train of execution, with a view to ascertain the expense and practicability of re-opening it; and though these measures were interrupted for a time only by the military operations incident to the Goorkha war, which required the services of Lieutenant Blaine in the field, I presume your Honourable Board will be disposed to resume them, now that the more important calls for the services of the engineer officers have ceased.

185. I will only say, that my own inspection has fully convinced me of the facility and the policy of immediately restoring this noble work. Setting aside the consideration of its certain effect, in bringing into cultivation vast tracts of country now deserted, and thereby augmenting importantly the Landed Revenue of the Honourable Company, the dues to be collected for the distribution of the water from it would make a most lucrative return. This is held so sure, that individuals (for propositions were made to me) would now undertake the business, were it fitting that the credit of a work so dignified, so popular, and so beneficial, should fall to the share of any but the Government. Were a lac of rupees to be laid out yearly, for three years, on this object (and I believe I specify much more than would be actually required for perfecting the canal), it would be money laid out more profitably for the Company than it could be in any other mode of application.

Customs.

186. Next to the Revenue derived from land, the most important articles of our Territorial Receipts are the Customs and Town-duties. These, for the last year, 1813-14, amounted, in the Provinces subject to the administration of the Board of Commissioners, to the aggregate sum of Rupees 34,27,488. 5. 1.; Rupees 2,43,179 of which were produced by the town-duties. The charges of collection appear to be about three lacs and a half, or somewhat more than 10 per cent. The amount, however, actually paid into the treasuries of Government, for the year 1813-14, was a trifle more than 30 lacs. I understand, indeed, that a deficiency has been experienced in the year 1814-15, amounting in the aggregate to near three lacs of rupees: but this is attributed to mere temporary causes, insomuch that the anticipation of even a further increase, beyond the receipts of 1813-14, may be entertained with confidence, when the present unfavourable circumstances may cease to operate.

187. Your Honourable Board is aware of the change of system introduced, in the year 1810-11, into the administration of this branch of our Revenue. Your Honourable Board is aware, also, of the advantages which have attended that measure, both to the interests of Government and the general commerce of the country. The inquiries I have made in this respect, have confirmed me in the favourable sentiments I had before conceived respecting it; and I am happy to be able to congratulate your Honourable Board on an increase in the receipts of the year 1813-14, beyond the average of the three years of 1809-10, 1810-11 and 1811-12, in the sum of nearly 10 lacs of rupees.

188. The reports of the officers in charge of the customs at the three stations in the Upper Provinces of Cawnpore, Meeruth and Agra, I have the honour to lay before your Honourable Board. The latter will be found to contain much useful information respecting the trade in land-salt, one of the staple articles of import into these provinces. I have also the honour to lay before you a report received from the Custom-master of Moorshedabad, exhibiting a very flattering statement of the collections at that station. It appears that the exertions of this officer had procured an increase in collections on account of customs, for the seven months between November 1813 and June 1814, amounting to 1,35,479 rupees, and in the town-duties an increase of 13,502 rupees, beyond what had been collected in the same period the preceding year.

189. On the subject of this branch of Territorial Revenue I have no particular observations or propositions to offer. It has, however, been suggested to me, that a custom-office might be established with advantage at Monghyr, a station equidistant from Patna and Moorshedabad, between which two cities there is at present no check upon contraband trade. On the propriety of this measure a reference to the Board of Revenue might be advisable.

Town Duties.

190. It has also been suggested to me, that the Town-duties might be very considerably increase, by extending them to all other cities in which an European officer may reside, and by a renewal of the old kyalee or weezum kushee duties, a source of Revenue apparently abandoned, at least in the Upper Provinces, rather prematurely. Upon this subject, however, a reference to the authorities in England would, perhaps, be requisite, under the legislative provisions of the new charter.

Appendix, No. 9.

Indian Tenures and Agricultural Interests, Bengal.

Abkarry and Stamps.

191. The Revenue derived by Government from abkarry licenses for the sale of spirituous liquors, may be stated generally to amount in the Western Provinces, including Benares, to the annual sum of 10 lacs of rupees. This is realized at an expense of about 80,000 rupees, or at eight per cent[*]. No considerable increase has been obtained in this branch of Revenue since the commencement of the administration of the Board of Commissioners; nor in the Upper Provinces is any increase generally anticipated from the new system of administration lately introduced.

192. In the Lower Provinces, however, the anticipation appears to be very generally entertained. Indeed, the reports I received in the Lower Provinces seemed to exhibit a more flattering picture of the state of this branch of our Revenue, than can be gathered from the generality of the reports of the more western districts. Perhaps this may have its origin in the greater vigilance and more strict attention which the Collectors of the former have it in their power to bestow to this particular duty, since the perpetual settlement has relieved them from so large a portion of those other duties, which fall so heavy on the Collectors of the Western Districts.

Stamps.

193. The modified rules for the conduct of the business of this branch of Revenue, and also those respecting stamps, have had operation for so limited a period, that I have not the means, at the present moment, of offering with confidence any opinion on their efficacy or otherwise. I cannot, however, omit noticing a remark of the Collector of Furruckabad on the subject of the stamp duties, which, as it was the object of the legislature in these modified enactments to extend their operation, may perhaps be deserving of some consideration. The duty on transactions of a commercial nature is said to be so high, that the commercial class have found it more to their interest to evade it. The modes they may find of doing this are immaterial: but it must obviously be to the interests of Government to destroy the feeling; and as it is sought to give to stamps a new and more extended circulation, the doing this, in the first instance, by lowering the rate, instead of by additional inflictions of a penal nature, would perhaps be preferable.

Provision of Supplies to Troops.

194. Upon the miscellaneous subjects noticed in the several reports, I shall not trouble your Honourable Board with any detailed observations. The only one which appears to require any particular attention is the necessity of some more adequate provision for the supply of troops in their march. The Collector of Kishennugger complains of the general indisposition of the zemindars of his district to afford their aid, and of the want of any means of coercion in the event of inattention to his orders. Some of the Collectors of the Upper Provinces have also brought the subject to my notice, and have offered their opinions on the fittest mode of remedying the evil.

195. The Board of Commissioners, I understand, formerly submitted to Government the draft of a Regulation for the provision of the supplies required by individual travellers; and the general principles of it may, perhaps, suggest some hints applicable, or capable of being accommodated, to the business of public supplies. This subject, however, embraces a variety of considerations; nor am I yet prepared to submit any specific proposition respecting it, or to suggest with confidence, in the event of no correctives occurring to you, any adequate remedy for the evils alleged to exist under the present system.

Civil Advocate-general or Superintendent of Law-suits.

196. I cannot refrain from noticing, in this report, a proposition which was lately submitted to your Honourable Board by the Board of Commissioners, a copy of their letter on the subject having been at the same time forwarded to myself. I allude to the recommendation that a civil servant should be appointed to superintend the transactions of Government with the native courts of judicature.

197. The rules under which this office is proposed to be constituted are laid down so perspicuously by the Board, that it is unnecessary for me to dwell upon the detail of the duty which would be assigned to it, or the advantages to the public interests which may be expected to result from the conduct of the several law-suits in which Government may be engaged, under the superintendence of such an officer. The appointment would, however, in my opinion, be attended with many other benefits. Indeed, I should conceive that Government will itself derive advantage from having a law-officer to whom it may apply, whose whole attention will have been devoted to the practice of the several courts, and to the observation of the principles which guide decisions, whether in matters of civil or of criminal jurispudence.

198. Entertaining this conviction of the expediency of the establishing such an appointment, I beg to support the recommendation of the Board of Commissioners, and to propose to your Honourable Board that a civil servant be appointed to this duty, under the name of Civil Advocate-general or Superintendent of Law-suits.

199. There are no other topics connected with this important branch of our administration,

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[*] This does not include the commission of the Collector.

Appendix, No. 9.

Lord Moira's Revenue Minute, 21 Sept. 1815.

tion, which my observations or inquiries urge me to suggest for your consideration. Indeed, so many anxious interests of the immediate juncture have pressed upon my attention, that I am by no means satisfied of my having done justice to the subject which I lay before you. Still the suggestions of one who has sought with great earnestness to inform himself accurately on the spot, and who has had the means of recurring to the amplest sources of instruction on the several points, must have their utility, although they may not be fashioned with all the perspicuity of deduction which I should have wished to connect with the exposition of facts. One general position I will advance from what I offer to your notice. The pecuniary advantages of the Company are in a rapidly progressive course in these provinces; but it must not be for a moment forgotten that they are precarious. By preponderance of power, these mines of wealth have been acquired for the Company's treasury: by preponderance of power alone can they be retained. The supposition, that we can discard the means of strength, and yet enjoy the fruits of it, is one that is certain of being speedily dissipated in the present state of India: were we to be feeble, our riches would be a dream, and a very short one.

200. The Board will observe, that in the above observations no allusion is made to the Revenue administration of the territory placed under the control of the Resident at Delhi. There are, undoubtedly, in that division, several features which distinguish it from the other districts of the Western Provinces; and I should have been desirous of tracing them in part, and of marking the shades of difference between an administration conducted under the Regulations, and one devised by the enlightened, uninfluenced mind of individuals, and carried into execution with only the control of their own judgment. The report, however, presented to me by the Resident, did not reach me until after the above observations had been fashioned. I should now have difficulty to interweave it. It is, nevertheless, in itself so perfect in every respect, is so replete with the soundest principles, and elucidates them so ably and perspicuously, that I offer it with entire confidence to your special consideration, professing that, as far as relates to the Revenue administration of the territory under his charge, the conceptions expressed by Mr. Metcalfe are exactly consonant to those which I had entertained from other sources of information.

On the River Ganges, (signed) MOIRA.
the 21st September 1815.

Appendix, No. 10.

Appendix, No. 10.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 Oct. 1815.

EXTRACT Revenue Letter from Bengal, dated 7th October 1815.

(Department of Ceded and Conquered Provinces.)

Rights of the Peasantry.

9. ALTHOUGH we have but too strong grounds to believe that the ryots are frequently subjected to exactions by the zemindars and others, and although we unreservedly admit that the existing institutions of this country are very imperfectly calculated to afford to them, in practice, that protection to which, on every ground, they are so fully entitled, yet their rights, considering the question abstractedly, do not appear to us by any means enveloped in that obscurity which might be supposed, from the elaborate discussions which the subject has occasionally undergone. We consider it as a principle equally applicable to all the provinces immediately dependant on this Presidency, and we believe we might safely add, to the whole of India, that the resident ryots have an established, permanent, hereditary right in the soil which they cultivate, so long as they continue to pay the rent justly demandable from them with punctuality. We consider it equally a principle interwoven with the constitution of the different Governments of India, that the quantum of rent is not to be determined by the arbitrary will of the zemindar, but that it is to be regulated by specific engagements contracted between the parties or their ancestors, or in the absence of such engagements, by the established rates of the pergunnahs or other local divisions.

10. If it were asked, as in fact has been done by your Honourable Court, how the above rights are to be reconciled with the privileges and immunities which it has been the policy of the British Government to vest in the zemindars or other independent proprietors of land? we should answer, that although it may be in some degree a misnomer to say that the right in the soil is vested in the latter, yet we do not discern anything incompatible in the two descriptions of tenure. In other words, we can discover nothing in the rights which we have supposed the ryot to possess, at variance with the ideas which are usually attached to the possession and enjoyment of landed property. The cottager in England may have his rights, but they do not necessarily oppugn those which are inherent in the proprietor of the estate.

11. In like manner, the zemindar in this country, in holding his estate subject to certain restrictions with respect to the rights of the resident ryots, does not the less enjoy the power of managing those lands on which no resident ryots are established, in any mode he may judge proper; of collecting the rents of the whole, through what channel he may deem best suited to his convenience; of providing for the cultivation of waste lands; of improving the general condition of the estate; and finally, of enjoying the surplus Revenue, whatever it may be, after paying the regulated assessment to Government. Each party has his rights, but rights differing materially in their nature and degree; both perfectly consistent with each other, as long as avarice and other bad passions do not instigate the zemindar to oppress his ryots, and which, of course, it should be the principal object of our institutions to prevent.

12. With

Appendix, No. 10.

Indian Tenures and Agricultural Interests, Bengal.

12. With these impressions respecting the rights of the peasantry, such parts of the provisions contained in Regulation XLIV. 1793, and Regulation XLVII. 1803, as declare that pottahs shall not be granted to ryots or other persons, for the cultivation of lands for a term exceeding 10 years, appear to us to be fundamentally erroneous. The natural and obvious tendency of that rule was to limit and restrict those rights which the peasant possessed in a much more extended sense, by virtue of the constitution of the country itself. The other restrictions contained in the same provision may have been dictated by a wise and cautious policy. No doubt, the public Revenue might have suffered, had the zemindars and others possessed an unlimited power to let the lands to farm, or to grant dependent talooks for an indefinite term of years, at a reduced rent or jumma: but if any restriction of that nature was requisite with respect to the ryots, it should have been to prevent the grant of pottahs, at a rate of rent inferior to the ordinary rates of the pergunnahs; and in point of time, the pottahs should, we think, on the grounds already noticed, have been absolutely unlimited.

13. The restrictions above noticed have, indeed, been modified by two separate Regulations passed in the year 1812*, but not in a way altogether consonant with the sentiments which we entertain on the subject.—We have already observed, that we thought that a material error had been committed in the Regulations of 1793, by blending together the pottahs of the ryots and tenures of quite a different character. The same error, if it be one, is observable in the Regulations of 1812, to which we have just adverted.—Exclusively of that consideration, the provisions in question are only applicable to those parts of the country in which a permanent settlement has been already formed, while in the Ceded and Conquered Provinces limitations are still established with respect to the tenure of the ryots, quite at variance with those rights which we consider them to possess under the general constitution of all Indian Governments. It will naturally occur to your Honourable Court, that considerable difficulty must be now experienced in putting the rights of the peasantry on their proper footing, and that the utmost circumspection should be observed in the performance of that duty; we therefore propose to communicate the tenor of these remarks to the Board of Commissioners, and to require their sentiments regarding the course which should in their judgment be followed with respect to this question. But whatever rights the ryots may be declared in theory to possess, the practical benefits arising from any measure of that sort will be very limited, " until means shall be devised " (to use the terms of a late letter to the Board of Commissioners) " on the occurrence of disputed claims, of ascertaining with accuracy and facility the rent which they should individually pay, and an authority created for deciding on all such cases with the utmost promptitude." This brings us naturally to treat of the third and fourth branches of this interesting and important subject.

Appendix, No. 11.

Appendix, No. 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 Jan. 1819.

EXTRACT Revenue Letter to Bengal, dated the 15th January 1819.

(Ceded and Conquered Provinces.)

Rights of the Peasantry.

9. THESE paragraphs do not appear to us to comprehend, much less to answer satisfactorily, all the points which we stated to you, in our despatch of the 17th March 1815, as requiring accurate investigation. Some of these are wholly passed by; and on the point on which you bestowed the greatest attention (that of the rights and privileges of the cultivators), you have not explained with sufficient accuracy the distinctions between the different classes, the discrimination of which is necessary to a clear understanding of the subject, and some of which, we fairly admit, were not present to our own mind, when our despatch of the 17th March 1815 was written.

10. We do not clearly understand whether, in speaking of " resident ryots," you do or do not contemplate only the khode-khoost ryots, who have a permanent hereditary interest in the soil; and whether, in adverting to those lands upon which no resident ryots are established," you do or do not intend all lands cultivated by py-khoost or migratory ryots, whose tenure is temporary.

11. Does this permanent hereditary interest in the soil constitute the only distinction between the khode-khoost and py-khoost ryot? Or, if that be not the only distinction, are the payments to be made by the py-khoost, equally with that of the khode-khoost, to be regulated according to the custom of the pergunnah?

12. Whatever may be the distinction between them as to their rights, it is clear that, in every respect, the two classes of ryots are equally entitled to the protection of Government: and we observe that you concur with us in the opinion, that however well intended for this purpose, our regulations under the permanent settlement have not been effectual to it.

13. Although the zemindars with whom the permanent settlement was made are, in the Regulations respecting that arrangement, declared to be " the actual proprietors of the soil;" although their zemindarries are called landed estates, and all other holders of land are denominated their " under-tenants;" and although, as we shall have occasion more particularly to observe in the course of this despatch, the use of these terms, which has ever since

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* Regulations V. and XVIII.

Appendix, No. 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 Jan. 1819.

since continued current, has in practice contributed, with other causes, to perplex the subject of landed tenures, and thereby to impair, and in many cases to destroy, the rights of individuals, yet it is clear that the rights which were actually conferred upon the zemindars, or which were actually recognized to exist in that class by the enactments of the permanent settlement, were not intended to trench upon the rights which were possessed by the ryots. Lord Cornwallis, in his minute recorded on the 3d February 1790, observes, that "every begah of land possessed by the ryots, must have been cultivated under an express or implied agreement, that a certain sum should be paid for each begah, and no more. Every abwab or tax imposed by the zemindar, over and above that sum, is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator, therefore, has, in such case, an undoubted right to apply to Government for the protection of his property; and Government is, at all times, bound to afford him redress. The rents of an estate can only be raised, by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zemindarry in Bengal. I do not, therefore, hesitate to give it as my opinion, that the zemindars neither now, nor ever could possess, a right to impose taxes or abwabs upon the ryots; and if, from the confusion that has prevailed towards the close of the Mogul Government, or from a want of information since we have had possession of the country, new abwabs have been imposed by the zemindars or farmers, that Government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority, and to establish such regulations as may prevent the like abuses in future." In another place he says: "Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate so long as they pay the Revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which, in most places, is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator for the sole purpose of giving land to another, would be vesting him with a power to commit a wanton act of oppression, from which he would derive no benefit. The practice that prevailed under the Mogul Government, of uniting many districts into one zemindarry, and thereby subjecting a large body of people to the control of one principal zemindar, rendered some restrictions of this nature necessary. The zemindar, however, may sell the land, and the cultivators must pay the rent to the purchaser."

14. It was in conformity with the principles laid down in the minute of Lord Cornwallis that we, having then before us the recorded discussions which had taken place between him and Mr. Shore, expressly declared, in our letter to the Bengal Government, dated the 19th September 1792, that "while we confirmed to the landholders" (meaning the zemindars,) "the possession of the districts which they then held, and subject only to the rent then settled, and while we disclaimed any interference with respect to the situation of the ryots or the sums paid by them, with any view to an addition of Revenue to ourselves, we expressly reserved the right which clearly belonged to us as sovereigns, of interposing our authority in making, from time to time, all such Regulations as might be necessary to prevent the ryots being improperly disturbed in their possessions, or loaded with unwarrantable exactions;" adding, as we did, that "our interposition, where it was necessary, seemed also to be clearly consistent with the practice of the Mogul Government, under which it appeared to be a general maxim, that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied; that this necessarily supposed that there were some measures and limits by which the rent could be defined; and that it was not left to the arbitrary determination of the zemindar, for that, otherwise, such a rule would be nugatory," &c.

15. It was accordingly declared as follows, in Section 8, Regulation I. of 1793: "It being the duty of the ruling power to protect all classes of people, and more particularly those who, from situation, are most helpless, the Governor-general in Council will, whenever he may deem it proper, enact such Regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor, shall be entitled, on this account, to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay."

16. With the view, also, to the protection and security of the ryots against undue exactions on the part of the zemindars, it was enacted, in Regulation VIII. of 1793, that no actual proprietor of land, or dependent talookdar or farmer of land, of whatever description, shall impose any new abwab or mhatoot upon the ryots, on pain of being subjected to a fine of three times the amount imposed. Provision was also made, by the same Regulation, that the landholders (*i. e.* the persons with whom the settlement was immediately formed), in concert with their tenants, should revise the abwabs, and consolidate them with the land-rents within a given time: and that they should give or tender to the ryots pottahs, specifically stating the amount to be paid for the land they occupied. And it was still further enacted, that no actual proprietors of land, or farmers, or persons acting under their authority, should cancel the pottahs of the khode-koost ryots; except upon proof that they had been obtained by collusion, or that the rents paid by them within the last three years had been reduced below the nerkbundy of the pergunnah, or that they had obtained collusive deductions, or upon a general measurement of the pergunnah, for the purpose of equalizing and correcting the assessment.

17. Such having been the sentiments of Lord Cornwallis and the ruling authorities in England, and such having been the acts of the local government on the first introduction

of the permanent settlement, the question naturally occurs, whence it has arisen (to use your own words) " that our institutions are so imperfectly calculated to afford the ryots, in practice, that protection, to which, on every ground, they are so fully entitled ;" so that it too often happens that the quantum of rent which they pay is regulated neither by specific engagements, nor by the established rates of the pergunnahs, or other local divisions in which they reside, but by the arbitrary will of the zemindars.

18. We have, of late years, taken frequent occasion to call the attention of your Government to the state of insecurity and oppression in which the great mass of the cultivators were placed ; but we must confess that, anxiously and fully as this subject had engaged our thoughts, we had not formed an adequate idea of the state of things under your Government, in this respect, until we met, on its proceedings, with the correspondence between the judicial functionaries and the Court of Sudder Adawlut, which was referred by you, in 1809 and 1810, to the consideration of the Board of Revenue, the answers which were returned by the Collectors of districts to the circular letter of that Board, dated the 7th June 1811, and the minute of Mr. Colebrooke thereon.

19. To these documents we briefly adverted in the 198th paragraph of our Revenue Despatch of the 6th January 1815, as not having been mentioned to us in any letter from Bengal, but as having " attracted our particular attention." The communication which we had before made to you of our sentiments, seemed to us to supersede the necessity of entering, at that time, into a detailed consideration of the papers in question. We therefore contented ourselves with declaring that the perusal of those papers had served greatly to strengthen the opinion formerly expressed by us as to the insufficiency of the provisions which had been made for remedying the prevailing disorders.

20. Among the most important documents upon this interesting subject which have lately reached us, are the report of Mr. Cornish, fourth Judge of the Patna Court of Circuit, dated the 26th July 1814; the letter of the Board of Commissioners, and the minutes of Messrs. Rocke and Colebroke, of the Board of Revenue, recorded on your Revenue Consultations of the 12th August 1815; the letter addressed by Mr. Thomas Sisson, to your judicial secretary from Bencoolen, under date of the 2d April 1815, " on the relative state of the landlord and tenant" in the district of Rungpore; and the Governor-general's minutes of the 21st September and 2d October 1815, on the Revenue and Judicial administration of the territories dependent on your Presidency, together with the reports of the local officers which accompanied them.

21. Without meaning to commit ourselves to an acquiescence in every view and principle which the minutes of Lord Hastings embrace, we think it due to their author to declare, that we consider them as containing one of the most valuable expositions of the actual state of the internal administration of the territories under the Bengal Government that we have had occasion to peruse.

22. The documents here enumerated unequivocally confirm the truth of all the information of which we were previously in possession, respecting the absolute subjection of the cultivators of the soil to the discretion of the zemindars, while they exhibit to us a view of things, with reference to the landed tenures and rights of that valuable body of the people, which satisfies us that a decisive course of measures for remedying evils of such magnitude must be undertaken without delay.

23. Mr. Cornish states, on this subject, " the ryots conceive they have a right to hold their lands so long as they pay the rent which they and their forefathers have always done. The zemindars, although afraid openly to avow, as being contrary to immemorial custom, that they have a right to demand any rent they chose to exact, yet go on compelling them to give an increase ; and the power of distraint, vested in them by the Regulations, soon causes the utter ruin of the resisting ryot."

24. Mr. Colebrooke asserts, from his own experience, that disputes between zemindar and ryots, in the Lower Provinces, were less frequent and more easily determined anterior to 1793, than they now are ; and he further states that " the provisions contained in the general Regulations for the permanent settlement, designed for the protection of the ryots or tenants, are rendered wholly nugatory ;" and that " the courts of justice, for want of definite information respecting their rights, are unable effectually to support them. I am disposed, therefore," he adds, " to recommend that, late as it now is, measures should be taken for the re-establishment of fixed rates, as nearly conformable to the anciently-established ones as may be yet practicable, to regulate distinctly and definitely the relative rights of the landlord and tenantry."

25. Mr. Sisson, in his letter on the relative state of landlord and tenant in Rungpore, describes the " arbitrary oppression under which the cultivator of the soil groans, as having at length attained a height so alarming, as to have become by far the most extensively injurious of all the evils under which that district labours ; and expresses an apprehension, " that until, by a steady adherence to the most decisive and vigorous measures, the bulk of the community shall have been restored from their present state of abject wretchedness to the full enjoyment of their legitimate rights, it will be in vain to expect solid and substantial improvement."

26. The sentiments of many other of the local authorities employed in the internal administration of the country, whose reports are now before us, are equally strong upon this subject.

27. The Marquis of Hastings describes the situation of the village zemindars to be such as to call loudly for the support of some legislative provision. " This," observes his Lordship, " is a question which has not merely reference to the Upper Provinces" (of which he had previously been speaking); " for, within the circle of the perpetual settlement, the situation of this unfortunate class is yet more desperate. In Burdwan, in Behar, in Cawnpore,

and

Appendix, No. 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 Jan. 1819.

and indeed wherever there may have existed extensive landed property at the mercy of individuals, whether in farm or jagheer, in talook or in zemindarry, of the higher class, complaints of the village zemindars have crowded in upon me without number; and I had only the mortification of finding, that the existing system established by the Legislature, left me without the means of pointing out to the complainants any mode in which they might hope to obtain redress."—" In all these tenures, from what I could observe, the class of village proprietors appeared to be in a train of annihilation; and unless a remedy is speedily applied, the class will soon be extinct. Indeed, I fear that any remedy that could be proposed would, even now, come too late to be of any effect in the several estates of Bengal; for the license of twenty years, which has been left to the zemindars of that province, will have given them the power, and they have never wanted the inclination, to extinguish the rights of this class, so that no remnants of them will soon be discoverable."

28. His Lordship adds: " It is well known, (and even if it were questionable the practice of the provinces which have lately fallen under our dominion would set the doubt at rest,) that the cultivating zemindars were, by a custom more ancient than all law, entitled to a certain share of the produce of their lands, and that the rest, whether collected by pergunnah zemindars or by the officers of Government, was collected as the huck of the Circar."

29. The paramount importance, on every ground of justice and expediency, as connected with the welfare and prosperity of the British empire in India, of adopting all practicable means for ascertaining and protecting the rights of the ryots, has, in our former correspondence, been made the topic of frequent and serious representation; nor can it be otherwise than most satisfactory to us to find that the members of your Government, and those acting under its authority in the internal administration of the country, are now so earnestly occupied in the furtherance of this most important and essential work.

30. We fully subscribe to the truth of Mr. Sisson's declaration, that " the faith of the State is to the full as solemnly pledged to uphold the cultivator of the soil in the unmolested enjoyment of his long-established rights, as it is to maintain the zemindar in the possession of his estate, or to abstain from increasing the public Revenue permanently assessed upon him."

31. At the time when the discussions took place on the subject of forming the permanent settlement in the Lower Provinces, the question was agitated, whether the ascertainment of private rights ought not to have been carried into effect before that arrangement was concluded. Zemindary oppressions and abuses, during the revolutions that had occurred in the Bengal Provinces at periods not long anterior to the establishment of the British power, and the early measures of our administration, had thrown such obscurity over the rights of the cultivators, that it became difficult to define them. " The vague term *usage*" (as Lord Cornwallis observed, in his minute of the 11th February 1793) " was the only rule for deciding upon any question of Revenue, and the rights of those concerned in the payment of it; and custom, which varied in almost every district, and precedent, might be pleaded in justification of every species of exaction and oppression." The difficulties to be encountered in the pursuit of minute local investigations, deterred Lord Cornwallis from a task, to the undertaking of which, it must be confessed, the sentiments and instructions of the Court of Directors had been unfavourable, from the time of Mr. Hastings to their first despatch of the 12th April 1786, on the subject of the decennial settlement.

32. Mr. Shore, though fully sensible of the difficulty of simplifying and defining the rates of assessment on the ryots, was decidedly of opinion, that the Government should first see this accomplished, before they entered into any permanent engagements with the zemindars, " in order," as he said, " that justice might be impartially administered according to fixed rules*."

33. He was, therefore, for considering the period of the decennial settlement†, then about to be concluded, as one of experiment, during which the Government should direct their attention systematically, not only to the importance of giving confidence to the zemindars, but also of procuring a simplification of the complicated rental of the ryots; so that, " if, at the end of the fifth, sixth, or any subsequent year, not exceeding the eighth, of the assessment, it should be found that the desired improvement had been accomplished, that the relative rights of talookdars, ryots and zemindars, were rendered definite and precise, and that the country flourished under the prescribed Regulations and the superintending care of the revenue officers, the settlement might again be extended to any period of ten or twenty years."

34. The same view of the subject had been taken by Mr. Hastings, in the course of the discussions which arose, at an earlier period, as to the adoption of a permanent plan for the administration of the Land Revenue ‡.

35. The data with reference to which Mr. Francis proposed to determine upon the amount of the assessment, were the average collections of the three preceding years. Mr. Hastings was impressed with the importance of being previously furnished with accurate statements of the real value of the lands throughout the country, as the ground on which the settlement ought to be constructed, observing that, to obtain these, " would be the work of much official knowledge, some management, and unremitting labour in compiling and collating the accounts of the past collections, in digesting the materials which might be furnished

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* Minute, 18th September 1789. † Minute, 8th December 1789.

‡ *Vide* Consultations, 1st and 12th November 1776; or Minutes of Hastings's Trial, Vol. II. 952 to 1822, p. 1287 to 1297.

Appendix, No. 11.

Indian Tenures and Agricultural Interests, Bengal.

furnished by the provincial councils and dewans, in issuing orders for special accounts and other materials of information, and in deputing native officers on occasional investigations." He likewise remarked, that "other inquiries would be useful to secure the ryots in the perpetual and undisturbed possession of the lands, and to guard them against arbitrary exactions."

36. Alluding to the total disregard shown by the zemindars to their solemn engagements, and to the peremptory injunctions of Government to grant pottahs to the ryots, Mr. Hastings observed, "It is the zemindar's interest to exact the greatest rent he can from the ryots, and it is as much against his interest to fix the deeds by which the ryots hold their lands and pay their rents, to certain bounds and defences against his own authority. *The foundation of such a work must be laid by the Government itself.*" He therefore proposed to collect the materials for it, "by obtaining copies of the existing pottahs and of the *nerrick bundee, or rates of the land*, by which they were regulated in each district, and every other information which might throw light on this subject, and hereafter enable the Government to enter into a more permanent and regular mode of taxation." Nor did he omit to point out with clearness the manner by which, agreeably to the acknowledged rules of Indian Governments, it was practicable to accomplish the objects in view. A Committee of Investigation was accordingly appointed, by the casting vote of Mr. Hastings, for the purpose of examining the country records of accounts, and of conducting and superintending the other requisite inquiries; but it was ordered to be abolished by a despatch from England.

37. It was under the influence of the same feelings and principles, that the Board of Revenue, in 1786, recommended the creation of the office of chief Sheristadar, with a view to the restoration of the "correct ancient Revenue system of the country" to its former efficiency, which, in their judgment, was "no less calculated to protect the great body of the people from oppression, than to secure the full and legal rights of the sovereign." This measure was approved of by the government of Sir John M'Pherson; but Mr. James Grant, the first chief sheristadar who was appointed, had no sooner entered upon the investigations and arrangements that were to constitute the basis of the intended reforms, than his office was abolished by Lord Cornwallis, who had newly succeeded to the government of India.

38. The experience of the last 24 years induces us to believe, that if the policy of Mr. Hastings had not been departed from, or if a stop had not been put to the further prosecution of Mr. Grant's valuable labours, we should not now have to lament, that the objects of the permanent settlement, in as far as regards the security and happiness of the most numerous and industrious class of the community, have hitherto been so imperfectly attained, and that, instead of maintaining their rights, we have not even ascertained what they are.

39. It is also a circumstance which is not to be overlooked, that although so many years have elapsed since the conclusion of that settlement, yet no resort has been had to the exercise of the power we then expressly reserved, of interfering for the purpose of defining and adjusting the rights of the ryots. We conclude, that the supposed difficulty or impracticability of the operation was the cause of this non-interference. We find, however, that antecedently to the permanent settlement, this power was successfully exercised in several parts of the territory under your government, and that the advantages of this policy are still felt in those districts, although the general system of your Revenue and Judicial administration has been unfavourable to the preservation and improvement of the advantages thus obtained.

40. We particularly allude to the Twenty-four Pergunnahs and to part of Dinagepore, when it was under the management of the late Mr. Hatch. In the vicinity of Calcutta also, "the ryots," as Mr. Colebrooke understood, "have been supported, by the decision of Adawluts, in their pretensions to hold their lands upon the rents payable by them, or by the persons whose representatives they are, according to the best general measurement which was undertaken by the authority of Government before the permanent settlement, and of which the record is understood to be preserved in the office of the Collector." It is also stated by Mr. Colebrooke, that "the Regulations of Benares have maintained the table of rates of Fusily 1187, and that the canongoe office yet exists in that province for its preservation."

41. Mr. Sisson, in the Report to which we have already referred, adverting to the measures that had been adopted, in 1788, in Dinagepore, states that Mr. Hatch ascertained, by a local investigation, "1st, the several varieties of rate and pottah, and the proportion at which the illegal cess was made, in the several estates, to bear to the recorded rental; 2dly, by actual measurement, the extent of cultivation in each pergunnah;" 3dly, that he reduced "the qualities of land in each pergunnah to a certain number of classes, which might readily be distinguished one from the other;" 4thly, that he ascertained "the average gross produce of each class;" and 5thly, that he determined, "reference being had to the present and former rates of rent, what proportion of the average produce should, in each class, be retained by the ryot, and what proportion of a fixed money valuation should be received by the zemindar."

42. Mr. Sisson, while he strongly urges the adoption of the same course of proceeding in other parts of the country, on account of "the incalculable blessings it would confer on a very numerous population," further states, in proof of its expediency, that in 1798 a considerable portion of the tract settled by Mr. Hatch having been separated from Dinagepore and annexed to Rungpore and Rajeshahye, "this change had been fatal to the rights of the cultivators;" and that "Mr. Hatch's rates had been utterly disregarded by the zemindars," whilst, "in Dinagepore, the system of rates is so generally known, that the proprietors left under the jurisdiction of that district have not as yet dared to alter the rates, though they often strive to evade them by disputing the quality of the lands." Mr. Sisson, in his report, takes occasion to contrast the settlement formed in Dinagepore with that

Appendix, No. 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 Jan. 1819.

made under the permanent settlement of Rungpore, where he had latterly acted as joint magistrate. "Thus," he says, "while the settlement of Dinagepore, the state of which district must have been precisely similar to that of Rungpore, was, by the zeal, diligence and abilities of Mr. Hatch, founded on the result of the minutest investigation into the state of the resources of every pergunnah, that of Rungpore was established on the uncertain criterion of preceding settlements, which had their basis in bare conjecture." This observation must be allowed generally to apply to the other settlements that were concluded in 1793 in the Lower Provinces.

43. We have, in our Revenue Despatch of the 6th January 1815, taken occasion to advert to a similar course of measures, in which the Assistant Collector of Bhauglepore was engaged in 1787, and apparently with much success, for the purpose of inquiring into the resources of the country, and of ascertaining and adjusting, on fixed principles, the rights of the cultivators. The measures which he had adopted and completed in one pergunnah were highly approved by the Collector and by the Board of Revenue, who notified their wish that the Assistant Collector "would proceed with all possible expedition in extending similar Regulations to other parts of the district." Some further progress had been made in the accomplishment of this object, when the execution of it was superseded by the general arrangements which were then determined upon preparatory to the permanent settlement.

44. We are, on this occasion, naturally led to notice what is stated by you on the subject of the Regulations passed in 1793, concerning pottahs, and of those subsequently enacted.

45. With respect to Regulation VIII. of 1793, we have to observe that more seems to have been expected from its enactments in favour of the ryots, than they were calculated to effect unsupported by other institutions, and that it was in fact almost wholly nugatory. By section 2, Regulation XLIV. of 1793, it was enacted, that no lease should be granted for a period of more than 10 years, and that no lease should be renewed except in the last year of its term; and every lease granted in opposition to that prohibition was declared null and void. By another section of the same Regulation it was provided, that whenever lands are sold by public sale, for arrears of the public Revenue, all engagements with under-farmers and ryots, as well as with dependent talookdars, should stand cancelled from the day of sale, the purchasers being left at liberty to collect from the talookdars, ryots or cultivators, according to the rates and usages of the pergunnah (which rates and usages were left unascertained), as if the engagements so cancelled had never existed; and the operation of the foregoing rule was extended, by Regulation III. of 1796, to the entire annulment of leases of lands, of which a part only might be sold for the recovery of arrears of Revenue. The primary, and indeed sole object of Regulation XLIV. of 1793 evidently was, to guard against a permanent diminution of the public Revenue under the settlements that had been concluded with the zemindars, by which a permanent limitation had been set to the demands of Government upon them; and it was still further to guard against such a consequence, that the modifications it underwent by Regulation III. of 1796 were adopted. When we bear in mind the fact stated by Mr. Rocke, in his minute recorded on your Revenue Consultations of the 12th August 1815, that subsequently to the period of the permanent settlement, "probably one-third, or rather one-half, of the landed property in the province of Bengal may have been transferred by public sale *on account of arrears of Revenue*," we can readily conceive how prodigiously numerous must have been the instances in which engagements between zemindars and ryots were annulled.

46. The original Pottah Regulation (VIII. of 1793) was also very materially defective, in making no sufficient provision for the ascertainment of the rights in which it professed to secure the ryots by their pottahs. It was of much more importance, for the security of the ryot, to establish what the legitimate rates of the pergunnahs were, according to the customs of the country; or, at all events, to have ascertained the rates actually existing, and to have caused a record of them, in either case, to be carefully preserved, than merely to enjoin the exchange of engagements between them and the zemindars, leaving in total uncertainty the rules by which those engagements were to be formed. It is true, that to have taken the rates at which the ryots were actually assessed by the zemindars, at the period of the permanent settlement, as the maximum of future demands, would have had the effect, as Mr. Shore observed in one of his minutes, of confirming subsisting abuses and oppressions; but it would, at least, have fixed a limit to them. The necessary information respecting those rates might, in a great measure, have been found in the registers of the canongoes, had that office been maintained in its original state of efficiency. But the canongoe's office had, as we had occasion to remark in our Revenue Despatch of the 28th October 1814, and in subsequent despatches in the same department, been most unfortunately abolished in the Lower Provinces, when the permanent settlement was introduced, instead of being reformed and brought back to the purposes of its institution; and the putwarries, whose accounts were of the utmost importance, in all cases of disputed claims between zemindars and their tenants, and between renters and ryots, having, at the same time, been virtually made the servants of the zemindars, naturally became averse to produce any documentary proof of exactions levied by their employers, and little credit was due to their accounts when produced. The consequence was, that the only safeguards left for the ryots were the Pottah Regulation and the courts of justice. That Regulation must have been very inadequate to protect their interests against further encroachment, even had it been generally acted upon; but its originally imperfect construction, together with the modifications and restrictions which it afterwards underwent, indisposed the ryots to comply with its provisions; and the courts of justice could not avail much in cases of dispute, where there were no data on

which to decide, even if they had, in other respects, been competent to settle questions of that nature.

47. But what appears to have had a more sensible operation in the depression of the ryots than perhaps any other cause, was the power vested by Regulation VII. of 1799 in zemindars, talookdars, and other landholders and farmers of land, of distraining for rent.

48. The representations which were made by some of the most intelligent of the Judicial and Revenue functionaries, within a very few years after the passing of that Regulation, and which were generally made in the course of 1809 and the two following years, of the enormous exactions and oppressions which were practised under the last-mentioned Regulation, led in 1812, to a revision of the existing rules respecting pottahs and other engagements between landholders and their tenants, as well as respecting distress and other summary modes allowed to the zemindars for enforcing payment of their demands; and Regulation V. of 1812, which was subsequently explained by Regulation XVIII. of that year, was passed for amending some of the rules then in force for the collection of the Land Revenue.

49. Mr. Colebrooke, on whose suggestions Regulation V. of 1812 appears chiefly to have been framed, after stating that " there is actually no sufficient evidence of the rates and usages of pergunnahs which can now be appealed to for the decision of the questions between landholder and ryot," and consequently, no definite rules for the guidance of courts of justice, expressed himself in the following terms: " In this state of matters, it would be better to abrogate most of the laws in favour of the ryot, and leave him for a certain period, to be specified, under no other protection for his tenure than the specific terms of the lease which he may then hold, than to uphold the illusory expectation of protection under laws which are nearly ineffectual.

" The parties would be thus compelled to come to an understanding; and the result would, on every consideration, be preferable to the present state of uncertainty, which naturally leads to oppression, fraud, and endless litigation." It was avowedly with much reluctance that Mr. Colebrooke suggested the adoption of this alternative; for he immediately added: " If it be thought expedient, in place of abrogating the laws which were enacted for the protection of the tenantry, and especially of the khodkhoost ryot or resident cultivator, that the right of occupancy, which these laws were intended to uphold, should be still maintained, and that the ryot should be supported in his ancient and undoubted privilege of retaining the ground occupied by him, so long as he pays the rent justly demandable for it, measures should be adopted, late as it now is, to reduce to writing a clear declaration and distinct record of the usages and rates according to which the ryots of each pergunnah or district will be entitled to demand the renewal of their pottahs, upon any occasion of a general or partial cancelling of leases."

50. He added: " I had it, at one time, under consideration, to propose a plan for the preparation of such records under the superintendence of the Revenue officers, assisted by the canongoe office, to be re-established for that and for other purposes, and in communication and concert with the zemindars and principal ryots of each pergunnah, and I had made a considerable progress towards maturing the plan of this great undertaking; but after much consultation with the late Acting President of the Board of Revenue (Mr. Crisp) and with other experienced and well-informed officers of the Revenue Department, I have been diverted from this project, by the apprehension that the intelligence and activity requisite for the due superintendence of its execution within each zillah, are not to be universally nor generally expected, and that, if it were ill performed, it might not improbably add to the subsisting evils instead of remedying them."

51. The same considerations which had induced Mr. Colebrooke to abandon the measures alluded to in the passage last quoted, (which measures, nevertheless, he afterwards, as appears from his minute of the 30th April 1815, felt the great expediency of pursuing,) probably influenced the decision of the late Government, and Regulation V. of 1812 was framed in consonance with Mr. Colebrooke's first suggestion.

52. It had been urged, at the time of passing that Regulation, that although the rights of the cultivating classes had been most materially violated, yet as the zemindars and the ryots had reciprocal wants, their mutual necessities must drive them to an amicable adjustment. Upon this doctrine it is well observed by Lord Hastings, in his minute on the Revenue administration of Bengal, that " this reciprocity is not however so clear; that the zemindar certainly cannot do without tenants, but that he wants them on his own terms, and that he knows that, if he can get rid of the hereditary proprietors who claim a right to terms independent of what he may vouchsafe to give, he will obtain the means of substituting men of his own; and that such is the redundancy of the cultivating class, that there will never be a difficulty of procuring ryots ready to engage on terms just sufficient to ensure bare maintenance to the engager."

53. It always appeared to us, that the provisions of Regulation V. of 1812 would operate as a very imperfect corrective of the evils which it was intended to remedy; and this we expressed in our despatches from this department of the 28th October 1814, and 6th Jan. 1815, and in our despatch from the Judicial Department of the 9th November 1814. Subsequent information has not only confirmed us in the opinions which we, from the first, entertained, but has satisfied us that, in practice, the Regulation has been the very reverse of beneficial. In Mr. Sisson's letter of the 2d April 1815, to which we have already referred, it is stated to have produced *the most injurious consequences**. The zemindars of Rungpore

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* *Vide* also Mr. Tytler's Considerations on the Political State of India.

Appendix, No. 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 Jan. 1819.

Rungpore are represented by him as *perverting its provisions to the entailment, in perpetuity, upon their wretched victim, the peasantry* (by which he means the actual occupants of the land) *of a long series of exactions,* of which he gives some most striking specimens. Section 2, of Regulation XVIII. of 1812, runs thus: "Doubts having arisen on the construction of Section 2, Regulation V. of 1812, it is hereby explained, that the true intent of the said section was to declare proprietors of land *competent* to grant leases for any period, even to perpetuity, and at any rent which they might deem conducive to their interests," &c. This provision has been construed to give to zemindars the power of demanding from the ryots *any rent* they might think proper, without regard to the customary rates of assessment in the pergunnah. The inference seems unavoidable, that the persons with whom the permanent settlement was made, and those who, by inheritance or purchase, may succeed them, are authorized, by the existing law, to oust even the hereditary ryots from possession of their lands, when the latter refuse to accede to any terms of rent which may be demanded of them, however exorbitant.

54. In the consideration of this subject, it is impossible for us not to remark that consequences, the most injurious to the rights and interests of individuals, have arisen, from describing those with whom the permanent settlement was concluded, as the *actual proprietors of the land.* This mistake (for such it is now admitted to have been), and the habit which has grown out of it, of considering the payments of the ryots as rent instead of Revenue, have produced all the evils that might be expected to flow from them. They have introduced much confusion into the whole subject of landed tenures, and have given a specious colour to the pretensions of the zemindars, in acting towards persons of the other classes, as if they, the zemindars, really were, in the ordinary sense of the words, the proprietors of the land, and as if the ryots had no permanent interest but what they derived from them.

55. Lord Hastings, in his minute of the 21st September 1815, mentions another case, in which a serious misconception has occurred in regard to rights of property. Referring to mocurrery jagheers, which we consider in no respect to differ as to their tenure, except in point of duration, or as to the rights they confer, from pergunnah or larger zemindarries, he states that, under jagheerdarry tenures, "all that the Government could make over were the rights possessed by itself; so that it was incumbent upon the assignees to be guided in their conduct towards the subjects of Government transferred to them, by the same rules and principles of action as regulated the proceedings of Government." Lord Hastings goes on to state, that "in practice, however, it is to be feared that the assignment on the part of Government is considered to confer a proprietary right, with all the powers and privileges attached to such rights by the Regulations. *Thus, as but one proprietor of the soil is recognized, the rights of all those with whom Government had till then engaged, (*i. e. *until the jagheer was granted,) are totally annihilated by the assignment.* What was heretofore paid as Revenue must now be paid as rent; those who before held their lands with only the condition of a fixed payment to the Government, became tenants subject to arbitrary exactions, and liable to ejectment if they resist the demands."

56. The Board of Commissioners, in their report already referred to, write to the same effect. "As the Government, by the grant of a jagheer, can assign no more than what they themselves possessed (viz. the right of deriving a certain rent from the land), it would naturally follow, that the assignee could possess no other authority than what Government could have exercised. But, by the universal practice under such grants, the assignees *become virtually vested with all the rights of property, and discharged from all the obligations imposed by Government on themselves.*"

57. It is true, that the Board state that the situation of the zemindars within the jagheers "was not contemplated in any rules proposed or enacted for the protection of the ryots in general."

58. We can, however, have no doubt that, wherever the rights of the zemindars have been affected, by describing the jagheerdar as if the proprietorship in the land had been conferred upon him, the rights of the ryots must likewise have been affected by it. In fact, where the jagheers are of small extent, the zemindars themselves must have been no other than ryots, who were either the parties with whom the settlements had been concluded before the grant of the jagheer, or who, as residentiary cultivators within the village, may have rented the Revenue of the circar payable by the other ryots on their own account, or realized them in the character of the public servants of the village, being answerable for the whole that they collected.

59. The Board of Commissioners, in another passage of their letter, with an express reference to these village zemindars, state that "the mistake of making the perpetual settlement with rajahs *as the proprietors of the whole of the lands composing their rajes,* has chiefly affected an intermediate class, the village zemindars, to whom no compensation can now be made for the injustice done to them by the transfer of their property to the rajahs. Indeed, the whole of this valuable class of landholders may be considered to be extinct in the *Lower Provinces;* with the exception of a few fortunate individuals who have preserved their estates, under the names of independent and dependent talookdars, by the precaution of their ancestors is providing themselves with written acknowledgments of the general zemindar, *who, in consequence of the interpretation put on that title, was considered by the terms of the perpetual settlement as the universal proprietor of the soil, and the fountain from which alone any other person could derive a property.*"

60. These *village* zemindars were no other than those ryots of the villages who are distinctly described by the Board of Commissioners in their official correspondence, and

by Lord Hastings in his minute, as the real proprietors of the land in their respective occupations.

61. It is needless to show, that the state of things here described must also exist in those parts of the country where the settlements have been made with one individual (not a rajah), for the Revenue of a whole pergunnah or more, under the designation of proprietor of all the lands included within them, instead of describing him by such a term or terms as had heretofore been in general use under the native governments, or at least by such an appellation as should not convey a notion of his being that which he clearly was not, and which he is not, under any rights conferred upon him by the permanent settlement. The practice must, as in the two former cases, and in the same manner, affect the rights of all below the pergunnah zemindar down to the ryots of the villages. We may add, that the rights of the ryots of villages must be in the same manner affected, where the settlement is formed by the Government for one village only, but in the name of one person, called, as that person is in the Regulations, by the same term of proprietor of the land within it, in which, as it is now unequivocally admitted, he is only one of many to whom the lands of the village belong.

62. It is fortunate, however, and must not be forgotten, that in the same Regulation in which the Bengal Government, in 1793, conferred rights upon the zemindars, apparently inconsistent with the rights of the cultivators of the soil, it reserved to itself the full power of passing such laws as, from time to time, might appear necessary for the protection of the rights acknowledged to be vested in the ryots.

63. There can be no doubt, that a misapplication of terms, and the use of the word "rent," as applied to the demands on the ryots, instead of the appropriate one of "revenue," have introduced much confusion into the whole subject of landed tenures, and have tended to the injury and destruction of the rights of the ryots.

64. It is possible that terms which have been so long in use, bound up as they are with the very frame and texture of your Revenue Code, could not be dispensed with without great practical inconvenience. It is also possible, that the substitution of other more appropriate terms, derived from the native language, may have the effect of weakening all confidence in the stability of the permanent settlement, by leading to the apprehension, that an intention is entertained to undermine and overthrow the principles of that settlement, as it concerns the rights and interests of those with whom it was concluded, or of those who, now standing in the same situation are equally parties to it. These are undoubtedly inconveniences and evils which it is most essential to avoid; but if the gradual introduction of such a change could be effected, without the risk of creating confusion in the practice of your Revenue Administration, and without danger of weakening the confidence of the country in the good faith of Government, we should be glad, for the practical reasons we have mentioned, that the attempt should be made. Should you, however, be of opinion that this cannot be done, we trust that you will particularly consider the view we have been taking of the subject, and that you will find, in the impossibility of removing this source of misconception, a strong reason, in addition to the many others that exist, to stimulate you to the diligent prosecution of that course of measures for settling and adjusting, in the clearest practicable way, the relative rights of the ryots and the zemindars, which now happily occupies your attention, and that of the Revenue and Judicial authorities under your Government.

65. Perfectly agreeing with what is stated by the Board of Commissioners respecting the jagheers (which corresponds with the view taken of the subject by Lord Hastings), that "nothing in the terms of any grant, either by the British Administration or by former Governments, can be interpreted to preclude the enactment of any laws which may be deemed expedient for the protection of the zemindars and ryots in jagheer lands," we are decidedly of opinion, that a Regulation should be passed declaratory of that right in the Government, and that the same measures may be adopted within those lands for ascertaining, adjusting, and securing the rights of the ryots and all others below the jagheerdar, (and, indeed, in all instances where the public Revenue from land may have been assigned to individuals, whether on mocurrery or other more limited tenures,) as you may deem it necessary to pursue in the zemindarry lands in general.

66. The differences which have arisen, under the permanent settlement, between the zemindars and ryots, the arbitrary exactions of the more powerful, the fraudulent evasions resorted to by the weaker classes, and the vexatious litigations which have been the consequence of this state of things, afford sufficient evidence, that it is our duty, before any definite system is adopted for provinces not yet finally settled, to investigate most attentively the evils to which the permanent settlement has given rise, to examine the nature and degree of the change in the relative situations of the zemindar and the ryot which has taken place under its operation, and to ascertain, as nearly as possible, what were the previously existing rights with which it has either improvidently or unadvisedly interfered.

67. We have already enjoined you to reserve the waste lands in making any future settlement; but we have not been able to satisfy ourselves as to the nature of the interest possessed by the zemindar in the waste lands, in those districts which have been permanently settled. Your construction seems to be, that his power over them is absolute and unconditional, and that he is at liberty to contract for the occupation of them at whatever rates he can obtain. It is, however, the opinion of many considerable authorities, that in the leases of waste, as well as of other lands, the pergunnah rates form a standard of payment not to be exceeded.

68. We are aware that these pergunnah rates, as well as the tenures of the ryots, vary in different places, and that the utmost circumspection should assuredly be observed in endea-

Appendix, No. 11.

vouring to ascertain and define these varieties;-and it is very important to distinguish them in your consideration, as they have been affected by the permanent zemindary settlement, and as they exist in the countries in which that settlement has not been introduced.

Appendix, No. 12.

Appendix, No. 12.

Revenue Letter from Bengal, 17 July 1818.

EXTRACT Revenue Letter from *Bengal*, dated 17th July 1818.

Fixed Rates of the Ryots.

146. ON the annexed date* your Honourable Court will find recorded a report from the Board of Commissioners in Behar and Benares, in which they have entered at a considerable length into a discussion on the difficulties which must attend all attempts to fix the rates payable by the ryots, and the evils which would, in their judgment, result from their success.

147. We are abundantly sensible that the task of ascertaining and securing the rights of the inferior classes of the agricultural population is one of the utmost difficulty, nor can we be confident of success where all preceding Governments have failed; still, however, we hope that the obstacles which have hitherto opposed the endeavours of Government in favour of that interesting class of our subjects, may be overcome by firm and persevering exertion. The doctrine which it is the chief object of the report in question to support, viz. that the prosperity of the country will best be attained by the annulment of all the prescriptive rights possessed by the resident ryots, might be consolatory under past failures; but with the persuasion we entertain, both of its unsoundness in point of general policy, and of the injustice of acting upon it, even though better founded, we shall not, of course, relax our efforts for the attainment of the above important object.

148. We shall not now enter into any detailed explanation, either of the arguments used by the Board of Commissioners in the report in question, nor of the observations and orders which we deemed it proper to communicate to that authority in reply.

149. The discussion appears to be of importance, not only with reference to the immediate question from which it arose, but also because we have reason to believe, that the same misapprehensions into which the Board has fallen in regard to the design of the existing system of law applicable to the landlord and tenant under the Presidency, has been extensively entertained. It is with a view to this circumstance, chiefly, that we now bring the subject to the notice of your Honourable Court.

* Revenue Cons. 10 July 1817, Nos. 23 & 24.

Appendix, No. 13.

Appendix, No. 13.

Revenue Letter to Bengal, in reply, 9 May 1821.

EXTRACT Revenue Letter to *Bengal*, in reply, dated 9th May 1821.

49. "BEING doubtful," say the Commissioners, "whether we fully understand those parts of your orders which direct the distribution of pottahs in all future settlements of landed estates, we take the liberty of requesting your further commands on the subject. The doubt which has arisen in our minds is, whether your orders refer to the form only, or both to the form and rates of such pottahs. If the former only, we cannot anticipate any difficulty in executing your orders; but if, as we are more inclined to believe, your commands refer to the latter, their real execution appears to us so arduous and difficult, and their operations, as they may affect the permanent interests of both Government and the public so questionable, that we trust we shall stand excused, in adverting both to the obstacles which we apprehend would interpose to counteract such an undertaking, and to the evils which would be likely to follow from it, were it to be effected."

50. The purport of this document you correctly describe in the following words: "the doctrine which it is the chief object of the report in question to support, is that the prosperity of the country will best be obtained by the annulment of all the prescriptive rights possessed by the resident ryots." This is the more remarkable on the part of these Commissioners, as in the third paragraph of that very report of theirs they say: "It is almost superfluous to observe, that in the discussions prior to the decennial settlement, it was allowed that the ryots had vested rights in the lands, and the Revenue authorities were especially enjoined to secure them in them." The annulment of all those rights, therefore, is, or would be, the most extensive act of confiscation that ever was perpetrated in any country. This is a subject of immense importance, and we are happy to see that you have not passed it over lightly.

51. This doctrine, viz. "that the prosperity of the country would best be attained by the annulment of the prescriptive rights possessed by the resident ryots might," you observed, "be consolatory under past failures," but you at the same time expressed the persuasion you entertained "both of its unsoundness in point of general policy, and of the injustice of acting upon it, even though better founded;" and you added, "We are abundantly sensible that the task of ascertaining and securing the rights of the inferior classes of the agricultural population, is one of the utmost difficulty, nor can we be confident of success

Appendix, No. 13.

Indian Tenures and Agricultural Interests, Bengal.

when all preceding governments have failed. Still, however, we hope that the obstacles which have hitherto opposed the endeavours of Government in favour of that interesting class of our subjects, may be overcome by firm and persevering exertion." With these sentiments it appears to us surprising that you should in any case, great or small, while you remain in so much professed ignorance of what is proper for you to do, precipitate that irrevocable settlement, which for aught you know, may hereafter preclude you from the very means essential to your end.

52. We need not inform you that we have perused the Report of the Commissioners, and your reply to it, with peculiar attention. The latter document, we are happy to add with no ordinary satisfaction, on account both of the sentiments which it expresses, and the ability with which it is drawn. The Report of the Commissioners divides itself into two parts. In the first, they maintain the proposition that the rights of the ryots, though expressly acknowledged at the time of forming the permanent settlement with the zemindars, are now abrogated in all provinces subject to that settlement, and that this has been the necessary effect of Regulations which have been passed by your Government since that settlement was made: in the second, they endeavoured to prove that it would not be good, but extensively mischievous, to fix the rates payable by the ryots.

53. In regard to the first of these affirmations, it does not appear to us that your proposition contradicts it. What you maintain is, that Government never intended to abrogate those rights, and that the reservation contained in Regulation I. of 1793 leaves it entirely open to Government to adopt any such measures as may appear necessary for maintaining and protecting them. This is unquestionably true, but so also, practically at least, is what is said by the Commissioners. The construction which the Commissioners apply to the Regulation V. of 1812, is that it left no right to the ryots, and this, it appears to us, is admitted by yourselves. "The rules," you say "contained in Regulation V. of 1812 afford, it may be feared, a very insufficient remedy for the defects of former enactments, and those especially by which the direct interference of the officers of Government in settling the form of pottahs to be granted, and received by the zemindars and ryots is superseded, and the zemindars and their tenants, left to settle the terms on which the latter are to hold their lands, have, it may be feared, been frequently misunderstood."

54. But though we must agree with the Commissioners that where the zemindar is left to settle as he pleases with the ryot, all rights in the land on the part of the ryot are actually and for the time extinguished, yet we do most fully agree with you that Government did not, by that enactment, bind itself to sacrifice for ever the rights of that numerous and valuable class of its subjects, or even to abstain from retracing that very step, if it should find upon consideration and experience that it was a false one. This enactment was no part or condition of the permanent settlement: it is therefore revocable, and ought not to be maintained if found to be inconsistent with that protection of the ryots in their rights, and from those arbitrary exactions which did form, in principle at least, a part of the permanent settlement, and is the foundation, as it were, on which your Revenue and Judicial system professed to be built.

55. The second proposition of the Commissioners, that to fix the rates of the ryots would be exceedingly mischievous, is founded on the assumption, that to give the ryots more than the bare and miserable subsistence allowed them by the zemindars, would not make them more happy, but as they are indolent and improvident, would only render them less productive; and that, happily for the country, the profit left by the permanent assessment on the land "had not exclusively centered with the ryot, which it must chiefly have done had the original intentions of its author been enforced." It is assumed that the zemindar, on the other hand, is a man of a very provident disposition, and "by allowing him," they say, "to derive a fair profit by enhanced rents, a strong excitement would be given to the extension of the cultivation. Capital would be employed in the mode most conducive to augment the wealth of the country, while the advantages attendant on industry would be more generally promoted: new channels of abundance and riches would be opened, &c." All this magnificent promise, you may observe, is founded on the two suppositions, that the zemindars in India are a provident, productive class, and that the ryots are the reverse. And on no better foundation than this do Messrs. Rocke & Waring place the conclusion, that all the prescriptive rights of the ryots ought to be annulled. We desire to record our satisfaction at the following part of your reply: "The Vice-President in Council is little disposed to believe that any rules will be required to guard against the extension of too great advantages to the ryots; still less can he for a moment admit the position, that the native of India, by a strange perversity of nature, requires the stimulus of misery to goad him to exertion, and that he must for ever remain insensible to the benefit, however great and manifest, which industry holds out to him. The influence of such an opinion must extend far beyond the question now under discussion, and would in fact destroy all hopes of the moral improvement of the people. It appears, however, to the Vice-President in Council altogether at variance with the acknowledged principles of human nature. In point of fact, too, the experiment has never been tried; on the contrary, it may be much more justly said, that the characteristic indolence and imprudence of the Indian peasantry, are the necessary results of the circumstances of their situation; and it would be unreasonable to expect the efforts of industry, or the cares of prudence from persons who cannot but feel that the laws are insufficient to protect them in the enjoyment of the fruits of the one, and still more to secure them the more distant advantages of the other."

56. You had, indeed, express and decisive experience to which it lay with you to appeal. There is scarcely any fact to which there is more frequent testimony in your records, than the improvidence and prodigality which characterize the zemindars. On the subject of their

Appendix, No. 13.

Revenue Letter to Bengal, in reply, 9 May 1821.

inattention to the improvement of their estates, the following declaration of Mr. Ernst, in his answer to the questions which were circulated in 1801, may serve as a specimen of the body of evidence which fills your records: "I have never seen or heard of a zemindar in Bengal who took any measures for the improvement of his estate on a large and liberal scale. Landholders do not carry their views beyond granting waste lands on the terms which are customary in the pergunnah; they hardly ever encourage cultivation by digging a tank or making advances to the ryots."

57. The words of the Board of Revenue are these, and we cannot observe how directly the sentiments they express stand in opposition to those maintained by Mr. Rocke on the same subject, in the report now under immediate attention: "With respect to the observation of the Collector, that the talookdars have expended large sums of money in bringing the lands into a productive state, we are induced to think he is misinformed on that point. The ryots generally clear and cultivate the lands at their own expense. The period of exemption from rent may, in some instances, exceed that specified in the talookdar's grant, but the burthen of expense, generally speaking, falls on the ryot." With respect to the actual situation of the ryot in the permanently settled territories, you justly observe, that "the records of Government contain numerous representations of the oppressed and miserable condition to which in many cases they have been reduced."

58. The inference made by the Commissioners, that because it is very difficult to protect the rights of the ryots, therefore the rights of the ryots should be annulled, you have answered with great propriety. "That obstacles," you say, "will be opposed by the zemindars to any measures calculated to protect the ryots from their oppressions, appears extremely probable. These obstacles, however, the Vice-President in Council would hope may be overcome by firm and persevering exertions on the part of the officers of Government; and though it is undoubtedly in every respect desirable that the work of reform should be gradual, we can scarcely anticipate, from the causes noticed in your letter, inconveniences at all commensurate with those which have been so long experienced from the indefinite state in which the rights of the inferior classes of the agricultural population have hitherto been left. The Vice-President in Council cannot at the same time but feel, that so long as the rights of that class shall remain unprotected, the British Government must be considered *to have fulfilled very imperfectly the obligations which it owes to its subjects.*"

59. A great part of the stress of that argument of the Commissioners which is drawn from the assumed inutility of attempting to protect the ryots, rests, we perceive, upon the point of fixing, that is, rendering perpetual, the rates of ryots. This argument, insufficient as it is, applies to you only, who on this occasion prescribed the permanent settlement; not to us, who, so long as we remain without the means of knowing how to protect the rights of the several classes of the people, should on that account alone desire that all irrevocable settlements may be avoided. We have in our former despatches directed that no such settlements be formed in the Ceded and Conquered Provinces, without our previous sanction; and we now direct that you consider those instructions also applicable to all cases in which you may not be precluded by the permanent settlement.

60. We are certainly most desirous not only to see the ryots duly protected in their rights but also to see them thrive and prosper, for upon this more than upon anything else depends the welfare and improvement of the country; but we cannot discover the necessity of fixing in perpetuity the rates payable for the land in their own occupation, or, in other words, of limiting for ever the amount of Revenue derivable by the State from the land, which in an Indian country constitutes the grand source of public supply, from whence to administer to the necessary wants and exigencies of the public service.

61. We have already expressed our satisfaction at the sentiments contained in your reply to the Report of the Commissioners in Behar and Benares, and the ability with which it is written, and we have read with more than ordinary satisfaction the following paragraphs from it: "The Vice-President in Council is especially anxious that the Revenue Boards should constantly bear in mind, that these duties are by no means fulfilled in the mere execution of the existing laws or orders of Government, that their obligations, as the advisers of Government, embrace a much wider range, and that to them Government must chiefly look in matters of Revenue, for an accurate knowledge of the practical effect of the laws; and for the suggestion of such measures as may appear necessary for correcting the defects of the existing system, or for securing the benefits which it may, where duly executed, be calculated to afford. It is, indeed, above all things important, that the Government should not remain in ignorance of the extent to which its institutions fall short of accomplishing the ends for which they were formed." Had these wholesome and enlightened principles been forced upon the public boards and the public officers connected with the internal administration of the country in past years, it would, we are satisfied, have obviated many of those miscarriages and failures in the system and principles of your Government, and in the executive administration of them, to which you have of late become so deeply sensible.

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Appendix, No. 14.

Appendix, No. 14.

Revenue Letter from Bengal, 1 August 1822.

EXTRACT Revenue Letter from *Bengal*, dated 1st August 1822.

107. WE have derived much satisfaction from the full explanation which you have afforded us in these paragraphs, of the sentiments entertained by you on the important subject of the adjustment of the rates of rent payable by the ryots. In general those sentiments concur entirely in the views by which we have ourselves been guided. As to the partial operation of the laws applicable to the Lower Provinces, it must, we imagine, be generally admitted that they have been unfavourable to the interests of the inferior classes of tenantry. But it is nevertheless important to observe, that the uniform design of the legislature has been very different, and that there is nothing in the laws, when duly considered, calculated in the slightest degree to bar the Government from the adoption of such measures as it may see fit to adopt, with the view of securing the ryots. We have on this head nothing to disavow and nothing to undo. The insufficiency of the existing rules must indeed be declared, but the aim and object of Government has been uniform; and the declaration of past failure affords the best ground on which to found the adoption of further measures calculated to secure the desired end.

108. With respect to the precise measures to be adopted, it is not so easy to come to any determination, for the evil exhibits itself in a vast variety of forms, and in a countless number of individual cases. Much good, however, will result from the distinct declaration of the principle, and means being now taken regularly to record the result of judicial decisions with reference to the mehals and villages to which they apply, we trust that much information calculated to fix the mofussil jummabundy will thus accumulate; to which will be added the more detailed, though, we fear, less authentic information of the canongoes and putwarries.

109. In the Ceded and Conquered Provinces, our separate despatches relative to the settlement will show that we design, as far as practicable, to adjust, through the agency of the Collectors, the rights and interests of every ryot, in every village, as it may be settled, and specifically to define the rights of the zemindars with reference to the mofussil jummabundy so made. The existence of the permanent settlement in the Lower Provinces does not, in our judgment, oppose any legal bar to the adoption of a similar course there, if we can command a sufficiency of fit instruments, and the scheme be generally deemed expedient, for Government in limiting its demands, specifically reserved the option of such an interference; and if the zemindars have themselves failed to assess their ryots, and to issue pottahs on equitable terms as is provided, such an interference would require no other justification than the proof that it could be expediently exercised.

110. As soon, therefore, as the Regulation relative to the settlement of the Ceded and Conquered Provinces is published, we propose consulting the Revenue Boards on the expediency of enacting such rules as may enable the Revenue Authorities in the Lower Provinces, under proper restrictions, to make a mofussil settlement with the cultivators of estates held subject to a fixed jumma, or free of assessment, on behalf of the sudder malguzars or laker-haje-dars.

111. The subject however is so difficult and important, and the magnitude of the work to be performed is so strongly in contrast with the extent of the machinery we can apply to its accomplishment, that we must entreat your indulgence if we shall appear unnecessarily to postpone our final determination. We need not assure you that the matter will continue to command our most anxious attention.

112. There is one point in the discussion contained in the paragraphs now under reply, which it may be proper distinctly, though briefly, to notice. Your Honourable Court would appear to consider the permanency of the rates according to which the ryots' rents are adjusted, as a consequence merely of the permanency of the Government jumma. We confess we are not prepared to assume such a principle.

113. We freely indeed admit that, even though the ryots of Bengal had possessed no right of holding their lands at determinate rates, considered in their relation to the sovereign, it was unquestionably competent to the Government, in fixing its own demands, to fix also the rates at which the malguzar was to make his collections; and it was, we think, clearly intended to render perpetual the rates existing at the time of the perpetual settlement. The intention being declared, the rule is of course obligatory on the zemindars. But it seems clear that the two things are in their nature quite distinct. The ryots' rates might be fixed, though the Government demand should continue variable, according to the extent and nature of the cultivation; and, on the other hand, the perpetual limitation of the demand of Government, in no respect necessarily implies a similar, or indeed any limit to the demands of the intermediate malguzar. The question is simply whether the occupant ryots possessed any right of holding at fixed rates, which it would be inequitable in Government to infringe, or to allow to be infringed; or whether, by the recognized law and usage of the country, the supreme authority was considered at liberty to raise rents at its pleasure. This question, which as applicable to a particular species of property, must, we think, be regarded as altogether distinct from the general right of taxation, may, it is plain, equally arise, whether the system of a perpetual limitation to the demand of Government on the sudder malguzar shall, or shall not be adopted, though such a limitation of the public assessment might naturally lead to the fixing of mofussil rates.

Appendix, No. 14.

Revenue Letter from Bengal, 1 August 1822.

114. It is a question which we have discussed at some length in our Regulations regarding the settlement of the Ceded and Conquered Provinces, and we shall not now enter further on the subject.

115. We are not insensible to the disadvantages of fixing rates, though the perpetual adjustment of them might still of course leave rents to vary, but our conviction certainly is, that the custom of the country gives to the ryots rights limiting the right of Government, and, that the rights so possessed could not be set aside by the supreme authority without the imputation of injustice. We shall of course be careful to ascertain the existence of such rights in all individual cases, before acting on the assumption; but if they be admitted to exist, your Honourable Court will perceive that the question of maintaining them is by no means necessarily connected with the permanency of the Government demand on the sudder malguzar.

116. On the further point, also, which is incidentally noticed in this discussion, viz. the class of persons through whose means the improvement of the country is most likely to be promoted, we shall not now renew the discussion further than by remarking, that we cannot but regard it advisable to use some higher agency than that of the individual cultivators, and that we should deprecate any plan of ryotwar settlement which should proceed on the principle of placing all classes on a level.

Appendix, No. 15.

Appendix, No. 15.

Revenue Letter to Bengal, 10 Nov. 1824.

EXTRACT Revenue Letter to *Bengal,* dated 10th November 1824.

30. REGARDING this subject as of paramount importance, and the means of obtaining the end which is here proposed as affecting the character and prosperity of your Government more deeply than almost anything else to which your attention can be directed, we feel the greatest satisfaction at the agreement which is in these paragraphs evinced between your views and our own.

31. You consider that there is nothing in the law, that is, in any rights which you may have exerted in favour of the zemindars, "to bar the Government from such measures as it may see fit to adopt, with the view of securing the ryots." It is no further useful, therefore, to look back to the "practical application of these laws," which you admit has been unfavourable to the interests of the "inferior classes of tenantry," than may be necessary for effectually preventing so mischievous an application in future. And as "the insufficiency of the existing rules must," you say, "be declared," we agree with you most cordially, that "the clear recognition of past failure affords the best ground on which to found the adoption of further measures calculated to secure the desired end."

32. We perceive with you the magnitude and difficulty of the task: and the step you have taken of "recording the result of judicial decisions, with reference to the mehals and villages to which they apply," is important as far as it reaches; that is, provided those decisions are formed upon the proper principle, and not according to that practical application, the mischievous consequences of which are spoken of in the preceding paragraph. As there is no doubt that it is only after an inquiry, as complete as a judicial inquiry ought to be, that rights ought to be recorded as definitively ascertained, it remains for you to consider by what means such inquiry can be made with the greatest despatch into the numerous cases which will present themselves for determination.

33. It is in the highest degree important that your design of adjusting the rights and interests of the ryots in the villages, as perfectly in the Lower as in the Upper Provinces, should be carried into effect. The doubts which we have already expressed with respect to the sufficiency of the Collector's agency, will receive from you a due degree of attention. The complaint you make with respect to the limited machinery which you can apply, is of serious importance. You certainly do not estimate too highly the danger of performing such inquiries precipitately, and without due security for their being sufficiently exact; and from your assurance "that the matter will continue to command your most anxious attention," we feel confident that no unnecessary delay will be incurred. If the great cause of delay is the inadequate extent of the agency you can employ, it is important to consider by what means it may be practicable to enlarge it. We shall have the greatest satisfaction in receiving the result of your deliberations upon this subject, and shall be ready most zealously to co-operate with you for the speedy accomplishment of so desirable an end.

34. Should you succeed in securing to the ryots those rights which it was assuredly the intention of the permanent settlement arrangements to preserve and maintain, and should you in all cases where the nature and extent of those rights cannot be now satisfactorily ascertained and fixed, provide such a limit to the demand upon the ryots, as fully to leave them the cultivators profits, under leases of considerable length, we should hope the interests of that great body of the agricultural community may be satisfactorily secured.

Indian Tenures and Agricultural Interests, Bengal.

Appendix, No. 16.

Appendix, No. 16.

Revenue Letter from Bengal, 26 June 1828.

EXTRACT Revenue Letter from *Bengal,* 26th June 1828.

Rights of the Ryots.

29. IN paragraph 31 of our General Letter, dated 29th June 1826, and paragraph 171 of our despatch in the Department of the Western Provinces, dated 16th August 1827, as well as in other despatches from this and the Judicial Department, we have informed your Honourable Court that this important subject was under our most anxious consideration; the circumstances which have operated to prevent our coming to a conclusive decision upon it have been briefly adverted to, and we can only here express our regret at being still unable to communicate to your Honourable Court, the result of our deliberations on the different measures which have been proposed for the attainment of greater security to the rights of ryots, an object which we can assure your Honourable Court we are most cordially desirous to accomplish.

78. With advertence to the 183d paragraph of our despatch, dated 29th June 1826, and as connected with Regulation II. 1819, we beg to bring to the notice of your Honourable Court the proceedings recorded on our consultations of the annexed dates, which have reference to the judicial powers to be vested in Collectors of Land Revenue in the settled provinces, under the provisions of Regulation IX. of 1825.

79. On reference to those proceedings your Honourable Court will observe, that during the period embraced in the present narrative, it has only been deemed expedient to confide the exercise of the special powers adverted to, to one Collector (of Shahabad), under the control of the Board of Revenue in the Central Provinces; and in the districts under the control of the Board of Revenue in the Lower Provinces, the Collector of Jessore has alone been invested with those powers, and, that only in a single pergunnah of that district, the ryots of some estates in which, were represented as suffering from the illegal exactions of a dependant talookdar.

Appendix, No. 17.

Appendix, No. 17.

Regulation IX. 1825, of the Bengal Code.

A. D. 1825. REGULATION IX.

A REGULATION for extending the operation of Regulation VII. 1822, for authorizing the Revenue authorities to let in farm Estates under temporary leases, on the default of the Malgoozars, or to hold the same Khâs for a term of years; for modifying and adding to the Rules contained in Regulation II. 1819; and for making certain other Amendments in the existing Regulations.—Passed by the Governor-general in Council, on the 5th May 1825; corresponding with the 24th Bysaack 1232, Bengal Era; the 3d Jeyte 1232, Fussily; the 25th Bysaack 1232, Willaity; the 3d Jeyte 1882, Sumbut; and the 16th Ramzan 1240, Higeree.

Preamble.

WHEREAS the provisions of Regulation VII. 1822, are in force only within the Ceded and Conquered Provinces, in the district of Cuttack, and in the pergunnah of Puttaspore and its dependencies: and whereas there are within the other provinces belonging to this Presidency various mehals and tracts for which a permanent settlement has not yet been concluded, and it appears to be advisable that the Revenue authorities should be vested, in regard to such mehals and tracts, with the same powers as belong to the like officers within the Ceded and Conquered Provinces: and whereas the principle of the rules contained in the said Regulation, relative to lands held free of assessment or at a mocurruree jumma under special grants, is equally applicable to such tenures in all parts of the country: and it appears to be likewise expedient to make provision for the occasional exercise by the Revenue officers in the Lower Provinces, of the powers specified in the said Regulation, for the summary trial of certain suits between individuals, subject as therein provided to an appeal to the Adawlut by a regular suit: and whereas a frequent recourse to the sale of lands, for the recovery of arrears of Revenue in districts of which the assessment has not been fixed in perpetuity, being inexpedient, it appears to be necessary and proper that the Revenue authorities should be empowered to let in farm for a term of years the estates of defaulters under temporary leases, or to hold the same khâs for the purpose of making a ryotwar settlement, where that measure may be deemed advisable: and whereas it has appeared to be expedient to modify and to add to the provisions contained in Regulation II. 1819: and whereas the rules prohibiting the collection of sayer duties, and the provision contained in section 39, Regulation IX. 1810, having been considered applicable to several items of sewaee collections or cesses levied by the malgoozars and others for local purposes, and according to ancient usage, which it would be injurious to abolish, it appears to be expedient to provide for the continuance of such collections when sanctioned by Government; the following rules have been enacted to be in force from the date of their promulgation, within the provinces belonging to the Presidency of Fort William.

II. *First.* The provisions contained in clause 6, section 2, and in the thirty-three following sections of Regulation VII. 1822, are hereby extended to all lands (including jageers, mocurruries and other tenures held free of assessment, or at a quit-rent under special grant) not included within the limits of estates for which a permanent settlement has been concluded in the manner prescribed by Regulation VIII. 1793, and Regulations II. and XXII. 1795, as far as the same may be applicable.

The provisions contained in clause Sixth, Section II., and thirty-three following Sections of Regulation VII. 1822, extended to all lands not included within the limits of estates for which a permanent settlement has been concluded.

Second. The said provisions shall likewise be in force in all estates which may now or hereafter be held khâs, during the period for which they may be so managed.

Such provisions to be in force in all estates held under khâs management.

Third. The provisions aforesaid shall also apply to the Sunderbuns, the hill lands of Bhaugulpore and other extensive forests and wastes, not included within the limits of pergunnahs, mouzahs or other Revenue divisions, specified at the time of settlement as belonging to the mehals then assessed; as well as to all estates bordering on such forests or wastes.

And to be held applicable to the Sunderbuns, the Hill lands of Bhaugulpore, and generally to all forests and wastes not specified in the settlement accounts.

III. It shall be competent to the Governor-general in Council to vest any Collector, or other officer exercising the powers of Collector, within the provinces of Bengal, Behar, Orissa and Benares, with the several powers specified in section 20, Regulation VII. 1822, in the manner specified in the second clause of that section, within such local limits as may from time to time appear to be advisable: and the several provisions contained in section 21, and the fourteen following sections shall apply to the several pergunnahs or other local divisions so placed under the jurisdiction of the Collector or other officer aforesaid.

The Governor-general in Council may vest any Collector, &c. with the several powers specified in Section 20, Regulation VII. 1822, within such limits as may be considered advisable.

In such cases the several provisions contained in Section 21, &c. to be considered applicable.

IV. Whenever an arrear of Revenue shall accrue on account of any mehal, for which an engagement may have been taken from the proprietors or persons recorded as proprietors, not being an estate of which the assessment has been fixed in perpetuity, and the malgoozars shall fail to discharge the same within one month of the date on which it became due, then if there shall appear to be any objection to the sale of the estate, and the arrears cannot otherwise be recovered (on which points the decision of the Revenue authorities is to be held conclusive) it shall be competent to the Collector, or other officer exercising the powers of Collector, with the sanction of the Board, and subject to the orders of Government, to annul the existing engagements with the malgoozars, and to let the mehal in farm for such period, not exceeding 15 years, as the Governor-general in Council may appoint, or to hold the mehal under khâs management for a like period. In such cases, if the mehal shall yield a higher jumma than that for which the malgoozars may have engaged, the excess shall, in the first place be appropriated to the liquidation of the arrear due on account of it, or such portion thereof as the farmer may not have separately agreed to discharge, or as may not otherwise have been recovered, and out of any surplus remaining, the malgoozars shall receive such malikana, not being less than five per cent. nor more than 10 per cent. on the assessment of the last year of their engagement, as the Governor-general in Council may direct.

Rule of proceeding when an arrear of Revenue on account of mehals not permanently assessed may not be paid within one month after it becomes due, and objections appear to a public sale.

Existing engagements may be annulled, and the mehal let in farm.

If a higher jumma be obtained, the excess to be appropriated to the liquidation of the arrear, and to the payment of malikana to the malgoozar.

V. *First.* The following rules are enacted in modification of sections 5, 6, 8, 10, 11, 13, 15, 22, and 30, of Regulation II. 1819.

Rules in modification of certain Sections of Regulation II. 1819.

Second. Whenever a Collector, or other officer exercising the powers of Collector, shall visit, or be about to visit any mehal for the purpose of making a settlement in the manner prescribed in Regulation VII. 1822, it shall be competent to him by a notification to be stuck up in some conspicuous place within such mehal and each village thereof, if consisting of several villages, to require all persons holding lands free of assessment, or at a fixed jumma within or adjoining to the village or villages in which the lands of such mehal or any part thereof may be situate, to appear before him either in person or by vakeel within a reasonable time, not being less than one month from the date of such notification, at such place within the mehal as he may select for holding his office, and to attend him from day to day while he may continue within the mehal, with all sunnuds or other writings in virtue of which they may possess the lands, or under which the lands may have been or may be claimed to be held free of assessment or at a fixed jumma, together with any evidence they may desire to have taken in support of their claims.

Collectors, &c. employed in making a settlement of lands to issue a notification, & to require the appearance before him of all persons holding lands free of assessment;

Who are to continue their attendance from day to day, & to produce all sunnuds, or other writings under which they claim to hold the lands rent-free, or at a fixed jumma.

Third. It shall likewise be competent to Collectors and other officers aforesaid, when engaged in the settlement of any mehal under the rules of the Regulation above mentioned, or preparatory thereto, to measure or cause to be measured, without a previous reference to the Board of Revenue, all lands, whether malgoozaree or lakheraj, belonging or adjoining to the village or villages in which such mehal, or any part thereof, may be situated.

Collectors, &c. engaged in the settlement of mehals empowered to have such lands measured without awaiting a previous reference to the Board of Revenue.

Fourth. When the Collector or other officer aforesaid shall have commenced the settlement of any mehal in regard to which he may have issued a notification as aforesaid, and shall propose to hear the claims of persons holding lands free of assessment or at a fixed jumma, and to receive their sunnuds and other writings as aforesaid, or any of them, the period fixed in the notification for the attendance of such parties being arrived, he shall on

Collectors upon commencing the settlement of mehals to give public notice by an ishtahar one day previous to that on which it is intended to hold the day preceding that on which he may intend to hold proceedings in the said cases, or any of them, notify such intention by an ishtahar stuck up in his office and in some place open to the public, within the mehal.

proceedings in any of the cases proposed to be investigated.

Collectors empowered to proceed *ex parte* in investigations should persons fail to attend after due notice given them; And with the sanction of the Board of Revenue to resume such lands if they appear to be held on an invalid title. Defaulters neglecting to appear, or to furnish the information required from them, not entitled to stay the resumption and assessment of their lands. Proviso.

Fifth. If any person holding land free of assessment or at a fixed jumma as aforesaid shall fail to attend either in person or by vakeel, after notice being given in the manner above prescribed, the Collector shall be competent to proceed *ex parte* to investigate the title of such party to hold the land in his possession free of assessment; and with the sanction of the Board of Revenue to resume the said lands if they appear to be held on an invalid title. Nor shall any person, defaulting as above, or neglecting to appear and give answer when required to do so in the manner prescribed in Regulation II. 1819, be entitled to stay the resumption and assessment of his lands, under the rule contained in the 22d section of that Regulation. Provided further, that the rule contained in clause 2, section 13, Regulation II. 1819, shall be and be held applicable to such persons, as well as to persons who may appear when summoned under the provisions of that Regulation, or in the manner hereinbefore provided.

Collectors, &c. engaged in making settlements may either complete the investigations of claims under the rules in force, or limit their proceedings to certain points.

When investigations are postponed Collectors to give the party due notice previous to resuming the inquiry; and if the party should fail to attend, the case may be tried *ex parte*, and the Collector may with the sanction of the Board of Revenue resume and assess the lands.

Sixth. It shall be competent to Collectors and other officers making settlements as aforesaid, either to complete the investigation of the claims of persons holding land free of assessment, or at a fixed jumma, under the rules of the 15th and following sections of Regulation II. 1819, with the modifications hereinafter provided, during the progress of the settlement; or to limit their proceedings to the ascertainment of the land actually held under such tenures, and the record of the title-deeds produced by the parties; postponing the further investigation of the case to a future period. When any Collector or other officer may postpone the investigation of any case as aforesaid, he shall at the same time notify to the party the time and place at which the further investigation is to be held; or if circumstances prevent him from doing so, he shall, before resuming the inquiry give the party one month's notice to attend: and on the failure of any party to attend when so warned, the Collector or other officer aforesaid shall be competent to proceed to try the case *ex parte*, and with the sanction of the Board, to resume and assess the lands.

Collectors, &c. in investigating claims to Lakeraje lands to be guided by the provisions of section 15, &c. Regulation II. 1819.

Seventh. Collectors or other officers who may proceed to investigate claims to lakeraje lands during the progress of a settlement, shall follow the rules of the 15th and following sections of Regulation II. 1819, in all cases wherein the parties may attend and deny the liability of their lands to assessment, subject to the modifications hereinafter provided.

Collectors, &c. prohibited from resuming lands even though the parties acknowledge such lands to be liable to assessment, without the sanction of the Board of Revenue.

The Board in such cases to direct the assessment of the lands unless they are held by servants in lieu of wages which are not resumable without the sanction of Government.

Eighth. No lands shall be resumed by a Collector, even though the parties may confess that they are liable to assessment, without the sanction of the Board of Revenue, save and except as hereinafter provided: but on such confession duly attested, which will of course supersede the necessity of any further inquiry, it shall be competent to the Board forthwith to direct the lands to be assessed, unless the same be held by village or zemindaree servants in lieu of wages, which shall not be resumed without the sanction of Government. Provided also, that in all cases wherein it may appear to the Board that the resumption of lands held free of assessment would occasion serious distress to the holders, it shall be their duty to submit a report of the circumstances to the Governor-general in Council.

Specific provisions of Regulations which the Collectors are to consider applicable to cases investigated by them.

Ninth. The provisions of clause 1, section 23, section 25, and section 28, Regulation VII. 1822, shall be applicable to cases investigated by Collectors, under the rules of Regulation II. 1819, or under the provisions of this Regulation.

Stamped paper for proceedings in cases originating with a Collector declared to be unnecessary.

Witnesses to be awarded all reasonable charges, which, as well as costs, are to be levied by the process in force for the recovery of arrears of Revenue.

Tenth. It shall not be necessary to use stamped paper, for the proceedings held, or exhibits filed before the Revenue authorities in cases originating with a Collector, or other officer of Government claiming to assess land held free of assessment. But the said authorities are authorized in the said cases, as in all other cases wherein they may exercise judicial powers under the provisions of the existing Regulations, to award to witnesses their reasonable charges and to levy the same, as well as all costs adjudged by them, by the process in force for the recovery of arrears of the Government Revenue.

Specification of documents and particulars to be submitted to the Collector by persons claiming to hold lands free of assessment.

Collector, in case the claim should involve only the interest of Government, to proceed in the investigation of it, giving eight days previous notice to the party.

Eleventh. Persons claiming to hold lands exempt from Revenue shall, with their petitions of plaint, deliver to the Collector or other officer to whom the same may be preferred, all sunnuds and other writings on which their claim may be founded; and shall insert in the said petition a full specification of the several particulars required to be registered by the rules in force, relative to the registry of rent-free tenures, and of the grounds on which their claim is founded. If the claim shall involve only the interests of Government, the Collector shall proceed without delay to investigate the case, giving, however, eight days previous notice to the party of the day on which he may propose to bring it to a hearing in the mode prescribed for the civil courts. If the claim shall be against any individual singly or jointly with Government, the Collector shall serve him with a notice containing a statement of the demand, and requiring his attendance in person or by vakeel duly authorized,

rized, within the period of one month, with any papers or evidence he may desire to produce in denial of the claim; and on the appearance of such defendant the Collector, after allowing him to inspect and examine the claimant's petition of plaint, and the writings therein referred to, shall call upon him to deliver within the period of seven days a statement of the objections he may desire to urge against the claim. In such cases no other pleadings shall be required from the parties than a plaint and answer, but it shall and may be lawful for Collectors to receive and record such subsidiary pleadings as may appear requisite for the elucidation of the merits of the claim. Collectors shall proceed to investigate every such case as soon as possible after the answer of the defendant shall be received, giving, however, as aforesaid, eight days previous notice to the parties of the day on which he may propose to bring it to a hearing. Provided, that in cases wherein the parties concerned, or their authorized representatives, shall desire or consent (the same being signified in a written petition or ikrarnameh to be filed with the proceedings,) to have an immediate decision, whether the case shall originate in a claim on behalf of Government or in the suit of an individual; and whether the proceedings of the Collector shall be held under the provisions of Regulation II. 1819, or under those of this or any other Regulation touching the matter, it shall be competent to the Collector to proceed forthwith to the investigation and decision of the case without issuing any formal summons or notice.

But if the claim be against an individual singly, or jointly with Government, the Collector is to serve the party with a notice containing a statement of the demand, and requiring his attendance with the necessary documents and evidence.

Defendant's answer to be given within seven days.

In such cases no further pleadings to be required, but Collectors may receive and record such subsidiary proceedings as are calculated to elucidate the claims.

After the receipt of the defendant's answer, eight days notice to be given of the day on which it is proposed to bring it to a hearing.

Proviso, in case an immediate decision shall be petitioned for.

Twelfth. Whenever a Collector or other officer exercising the powers of Collector shall be of opinion that any tract of land belongs to Government, and that no individual has *bonâ fide* possession thereof, it shall be competent to him, by a notification, to be stuck up in his kutcherrie, in the Zillah Court, and in the kutcherrie of the canoongoe, moonsif, or thanadar, to whose jurisdiction the land in question may belong or adjoin, to require all claimants to the same to appear before him within a reasonable time, to be fixed by the Board of Revenue, not being less than six weeks from the date of such notification; and on the appearance of such claimants to proceed to investigate their claims in the manner prescribed by Regulation II. 1819, for investigations relative to the liability of lands to be assessed as herein modified. Provided further, that if the Collector or other officer aforesaid shall decide that none of the claimants have *bonâ fide* possession of the lands in question, and his decision shall be affirmed by the Board of Revenue, the said lands shall be at the disposal of Government until the same shall be adjudged to be private property by a decree of court on a regular suit. Provided also, that all such suits, if preferred by one of the claimants before the Collector, shall be dismissed with costs, unless instituted within six weeks of the date on which the Board may affirm the decision of that officer, and that the rule contained in clause 2, section 13, Regulation II. 1819, shall be strictly applied to such suits; nor shall any such suit be admitted on the part of any person who may not have appeared before the Collector pursuant to notice, unless he shall be able to show good and sufficient cause for his non-appearance, and shall apply for permission to sue within six weeks of his being informed of the Board's decision. Provided further, that if the party shall not prosecute his suit within six weeks of being permitted to sue, the suit shall be dismissed with costs.

Collectors, &c. if of opinion that any tract of land belongs to Government, and that no individual has *bonâ fide* possession thereof, to require by a notification the attendance before him of all claimants within a given period;

And on the appearance of such claimants to proceed in the investigation of the claims in the mode prescribed by Regulation II. 1819.

Proviso in case no person has *bonâ fide* possession of the land.

Further Proviso.

VI. It shall be competent to the Governor-general in Council, by an order in Council, to vest any Collector or other officer who may be deputed to hold a local inquiry within the limits of any mehal, with the same powers and authority in regard to all lands held free of assessment within or adjoining to the village or villages in which the lands of such mehal or any part thereof may be situated, and for the investigation of all claims touching such lands as by the foregoing provisions are vested in Collectors making settlements in the manner prescribed by Regulation VII. 1822: and also from time to time to depute Collectors or other officers aforesaid for the purpose of ascertaining, recording or investigating the said claims in the manner above prescribed.

Power reserved to the Governor-general in Council to vest any Collector, &c. deputed to hold a local inquiry within the limits of any mehal, with the same powers and authority in regard to lands held free of assessment in all villages adjoining such mehal.

VII. The particulars of all lands held free of assessment within all villages and mehals, of which the settlement may be made under the provisions of Regulation VII. 1822, shall be fully recorded in the proceedings of the Collector or other officer making the settlement.

All lands held free of assessment within villages and mehals, of which the settlement may be made under Regulation VII. 1822, to be particularized and fully recorded on the proceedings of the Collector, &c.

VIII. Nothing contained in Regulation II. 1819, or in any other Regulation in force, shall affect or be considered to affect the provisions contained in section 10, Regulation XIX. 1793, section 11, Regulation XXXI. 1803, and in the corresponding enactments applicable to Benares and the Conquered Provinces, relative to grants illegally made subsequently to the dates specified in the said rules respectively; and in all cases in which it shall be established to the satisfaction of the Revenue authorities, that any lands now held free of assessment, were subject to the payment of Revenue at the dates aforesaid, or subsequently thereto, and that they have not been thereafter exempted from the payment of Revenue under the authority of the Governor-general in Council, nor adjudged to be exempted from payment of Revenue under a regular decree of court; it shall and may be lawful for the said authorities forthwith to resume and assess the said lands, save and except in cases wherein the Revenue of the same may belong to a zemindar, talookdar, or other malgoozar,

Nothing contained in Regulation II. 1819, &c. to be construed to affect specific enactments applicable to Benares and the Conquered Provinces, relative to illegal grants of land made subsequent to the dates specified in the rules respectively.

Lands now held free of assessment that were formerly subject with whom a permanent settlement has been concluded; nor shall the provisions of section 22, Regulation II. 1819, apply to such cases.

...to the payment of Revenue, and have not since become exempted by competent authority, may be resumed and assessed by the Revenue authorities.

Exception in cases where the Revenue may belong to a zemindar, &c. with whom a permanent settlement has been concluded.

The rules relative to the abolition of the Sayer duties, and the provisions contained in section 39, Regulation IX. 1810, declared inapplicable to any item of Sewaee collections or cess levied by malgoozars, &c.

IX. It is hereby declared and enacted, that the rules relative to the abolition of Sayer duties, and the provision contained in section 39, Regulation IX. 1810, are not and shall not be held to be applicable to any item of Sewaee collections or cess levied by malgoozars and others according to ancient custom, which has been or shall be sanctioned by a Collector or other superior Revenue authority, not being a tax on the transport, export or import of goods or merchandise, or other tax or duty specifically prohibited; but after the settlement of any village or mehal shall have been made in the manner specified in section 9, Regulation VII. 1822, the rules and provisions aforesaid shall be applicable to all cesses and collections not sanctioned in the manner specified in that section.

After the settlement of any mehal shall have been made, the rules adverted to shall be applicable to all cesses not sanctioned in the mode specified in Section 9, Regulation VII. 1822.

Appendix, No. 18.

Appendix, No. 18.

Report from the Board of Revenue, 25 July 1826.

Copy of REPORT from the BOARD of REVENUE, Lower Province, to the Governor-general in Council, dated 25th July 1826.

My Lord,

1. WE have the honour to submit for the consideration and orders of your Lordship in Council, a Report dated 26th May last, received from the Collector of Jessore, (together with the papers noted in the margin* explanatory of the circumstances of the case,) of the result of a local inquiry which we, on the 29th of last November, directed he should make into complaints preferred of very grievous oppressions sustained by the tenantry and ryots, from the illegal acts of Mahomed Ameer, putny proprietor of pergunnah Khalispore and Mohessurpassa, putny talooks and divisions of Rismut pergunnah Syedpore.

2. The Board's orders to the Collector, under date the 3d May, and 25th and 29th November 1825, will, they trust, satisfy your Lordship that they have sought to be accurately and fully informed of the real circumstances of the complaints preferred, as likewise whether they could not, by an appropriation, in conjunction with the Mootuwullee, of a part of the surplus funds of the endowment towards assisting the sufferers in the institution and conduct of suits in the Zillah Court, afford some substantial redress for the injuries which had been committed.

3. But with reference to the wretched condition to which the tenantry has been reduced by the relentless oppressions of the putneedar, and the impracticability of obtaining, for their grievances, either prompt or effectual redress, if no other than the common course of instituting regular suits for recovery and damages is pursued, we venture to suggest, for your Lordship's consideration, whether it is not advisable, as well for the sake of public example as for the purpose of affording the sufferers effectual and speedy relief, that a covenanted officer, duly qualified for the task, and vested with sufficient special authority for the occasion, should be deputed to the estate.

4. In the event of your Lordship in Council approving of this suggestion, he should issue such instructions to the Collector and to the Mootuwullee of the Syedpore trust-estate as will, we hope, induce them to afford the Commissioner your Lordship may depute, the most active and zealous assistance.

5. We exceedingly regret that we cannot find either in the engagements of Mahomed Ameer, putnedar, or in any part of the arrangements or stipulations under which the putnee tenures of the Syedpore trust-estate were sold, any grounds on which we could venture (as suggested by the Collector) to cancel the purchase made by Mahomed Ameer. But we anticipate the probability of the measure we have recommended to your Lordship's consideration, if sanctioned, occasioning such just and serious apprehension to Mahomed Ameer as shall induce him to consent, either to relinquish these lands on the purchase-money being made good to him, or to allow of such an interference, on the part of the Collector, as will lead to a settlement with the tenantry calculated to secure their rights for the future.

6. The Board cannot forward this case for the consideration and orders of Government without remarking the active and highly praiseworthy spirit which has been manifested by Mr. Maxwell in his attempts to relieve the individuals in question from the miseries under which they are suffering.

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* Letter from Acting-Collector, dated 9th February 1825.
• Copy of Board's Orders to Collector, in reply, dated 3d May.
Letter from Acting-Collector - - ditto - ditto 18th October.
Copy of Board's Orders - - - - ditto - ditto 25th November.
Ditto - ditto - in continuation of ditto - - 29th - ditto.
Letter from ditto - ditto - - - - - - - 2d December.
Ditto - ditto - with five enclosures - - - 26th May 1826.

Appendix, No. 19.

REPORT from *R. W. Maxwell*, Esq., Acting Collector at Jessore, 26th May 1826.

Appendix, No. 19.

Report from Mr. Maxwell, 26 May 1826.

Sir,

1. I HAVE the honour to acknowledge the receipt of the late Secretary's letter of the 29th November last, directing a local inquiry, in concert with the Mutowullee of the trust-estate, into the grievances complained of the ghanteedars, lakerajdars, and the great body of the tenantry of pergunnahs Khalispore and Mohessurpassa, from the tyrannical acts of Moonshee Mahomed Ameer, the putnee talookdar of these estates, and in reply to state that I entered on the prosecution of the inquiries directed, on the 5th of January last, on which date I had notified, by proclamation to the ryots, that I should arrive at Khalispore; and as I had also previously intimated to the Mutowullee the probable period of my arrival, I have the satisfaction to state that he participated and assisted in every stage of the inquiry.

2. On the third day after my arrival in the pergunnah, the individuals whose names are noted in the margin *, with some thousands of the tenantry of both pergunnahs, many of whom the oppressive and outrageous acts of the talookdar had banished from their paternal habitations to seek an abode elsewhere, and others who, as a last resort, were preparing to expatriate from the same cause, appeared before me and declared that the most active measures had been adopted by the naib of Moonshill, Mahomed Ameer, to prevent the promulgation of the proposed inquiry, and that he had not only employed every species of threat and intimidation to prevent their attendance, but had proclaimed by beat of drum throughout the pergunnahs, that any one who should venture to appear before me to complain of oppression or ill-treatment should be forcibly seized by armed men, and he and family indelibly disgraced. These threats, the petitioners averred, had had the effect of deterring many persons from attending; but the greater part of those who had been dispossessed of their lands and property, and had nothing further to lose, being bereft of all hope of an amelioration in their affairs, or of the re-establishment of their rights, had braved the threats of the talookdar, and determined to comply with the requisition at the risks of their personal safety.

3. In corroboration of what had been stated by the petitioners, in the petition which was reported on by the Board on the 9th February 1825, they severally produced before me documentary evidence of the hereditable and rent-free tenures obtained from the former proprietors of the estate, under which they and their ancestors had held lands in the pergunnahs, and which they stated had been annulled and resumed by the talookdar, owing to the refusal by the occupants to comply with his illegal and exorbitant demand for an increase of Revenue. I also received from them a renewed detail of the injuries they had received; and in which they further stated, that after the talookdar had, in the year 1228 B. S., purchased the pergunnahs, he visited them in person; and foreseeing the inutility of suing in a court of justice to upset the deed and hereditary tenures under which the principal part of the tenantry held their lands, and to resume the rent-free tenures which had been granted and ratified by the former proprietors of the estate prior to its endowment; and, that if the tenantry were allowed to continue unanimous all his efforts to extort from them an increase of rent on their pywastah jumma would prove fruitless, he entered into a combination with Ramsoonder Mutter, Birjomohun Moonshee, and some others of the principal ryots in both pergunnahs, to whom he granted deeds confirmatory of their jumma and rent-free lands, and having gained them over to his purposes, he engaged between 200 and 300 birjbasshies and persons of desperate character, at a monthly salary of from 10 to 15 rupees, whom having armed with spears and bludgeons, he stationed throughout the pergunnahs in detached parties, which committed diurnal and nocturnal depredations on the persons and property of the tenantry, who were thus plundered of all their valuables, and they themselves, and the relatives and friends of such as had absented themselves, were forcibly carried off and compelled to sign jummabundee papers at a rate of assessment fixed at the discretion of the talookdar himself. That on every occasion when appeals have been made by the ryots to the courts of justice for redress of such unheard-of grievances, the most active measures have invariably been taken by the talookdar to intimidate, with the threat of extirpation, such persons resident within the limits of his estates as have been cited to give evidence, by which means witnesses have been deterred coming forward, and the appeals of the ryots have been dismissed by the courts from want of proof, and on the strength of the false evidence of tutored witnesses adduced by the talookdar. That the talookdar has, through his servants, brought forward numberless false complaints in the courts against the tenantry of both pergunnahs, who have in some instances been com-

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* Sumbhoonath Mitter, Jugbundoo Mitter, Peetumbur Ghose, Gour Hurry Bhose, Ram Kishur Mitter, Hurranund Mitter, Suddanund Bhose, Neelmoney Mookerjeea, Teeluck Chunder Chackerbuty, Joy Chunder Chackerbuty, Manick Chunder Mookerjeea, Byjennauth Mookerjea, Bungsee Chatterjeea, Gopaul Kishen Moonshee, Gooroodoss Moonshee, Chytun Hurry Moonshee, Rada Govind Moonshee, Ramnarain Chatterjea, Gocool Chunder Chatterjea, Ram Kanye Chatterjea, Sheeb Chunder Roy, Oomakant Roy, Kalepershad Banarjee, Kishen Chunder Ghose, Suddneend Ghose, Ramlochan Ghose, Gooroodoss Ghose, Soobul Podar, &c. &c.

mitted to gaol; and this has served to deter others from seeking redress. That 200 families of the tenantry of pergunnah Mohessurpassa, and about half that number in pergunnah Khalispore, owing to their inability to pay the twofold, and in many instances threefold increase on the former jumma, agreeably to the rate required by the putnee talookdar, and to the resumption of their rent-free lands, have been reduced to beggary, and obliged to expatriate and seek a refuge elsewhere. That the lands of both pergunnahs, including the lands of such of the tenantry as had remained stationery in their abode, were in the year 1231 B. S. measured by the talookdar with a deficient standard; and the Revenue and rent-free lands having been indiscriminately brought under assessment, the tenantry were sued summarily under Regulation VII. of 1799, when many of them produced on trial decrees of court, declaring their jumma lands not to be liable to measurement and assessment, together with leases which had been granted to them by the talookdar in the year 1228 B. S. That the judge, in the case of Bholanath Ghose, having cited evidence to verify the lease stated to have been granted to him by the talookdar, dismissed the claim of the latter; and on the grounds of the leases and the decrees of court produced by the defendants, passed similar decisions in nine other summary prosecutions instituted by the talookdar. That the talookdar was himself summoned some time afterwards, and examined to the fact of having signed the leases; and on his simple denial, the 10 cases which had been dismissed, with 34 others, were again taken up and re-decided in favour of the talookdar, without any inquiry having been made into the reasonableness of the nerikh, or without the documentary evidence which the defendants had ready to adduce having been examined. That agreeably to the above decisions, the talookdar, with the assistance of the peons of the court and the police, has brought all the mehals, with the rent-free lands, under khas management; and the tenantry have been ousted and dispersed in all directions, and are reduced to the greatest distress.

4. In elucidation of what I am about to state, it will be necessary to remind the Board that in the year 1817, corresponding with the year 1224 B. S., the superintendence of kismut pergunnah Syedpore, of which the pergunnah Khalispore and Mohessurpassa form a component part, was committed to the Collector, Mr. Tucker, by whom a complete measurement of the estate was effected, and the papers of measurement filed in the Collector's office. In the succeeding year, the collection of the rents, and the internal management of the estate, was, agreeably to the Board's orders, transferred to the Mutowullee; who, with the view of effecting a settlement of the mehals, received from the Collector's office the papers of measurement, agreeably to which, a re-assessment of the estate was prepared, and the prescribed notices issued to the ryots, whom he sued summarily under Regulation VII. of 1799. The majority of those claims were referred by the Court for adjustment to the Collector, who, in the cases of Birjomahun Moonshee, Sumbhoonauth Majnadar and others, after strict inquiry, decided that they were entitled to a deduction of nineteen begahs on every hundred, in consequence of the line with which the lands of the pergunnah had been measured being considerably shorter than the current standard, and that the rates specified in the margin *, at which the re-assessment had been prepared by the Mootuwallee, were illegal and oppressive. They were accordingly declared null, and the rate of assesment for each begah of rice lands was fixed on a reference to the papers of the Collector's office, and the leases granted to the tenantry by the former proprietors of the estate at 12 a^s 5 g^s, and for all the sorts of lands according to the rugbah.

5. Although it was proved from the documentary evidence produced before me by the ryots, that the decision passed by the Collector adjudging the rates adopted by the Mutowullee to be illegal, and unjustly oppressive to the ryots, had been upheld and confirmed by the Zillah Court, it appeared during the course of my inquiry that the modification therein ruled by the Court had been totally disregarded by the putnee talookdar, who continued to exact the rents from the ryots at the same excessive rates that had been annulled by the Court, and that these illegal exactions had been the primary cause of the unparalleled acts of oppression to which the ryots have been so long and so unjustly exposed. On proof of the above facts, it was admitted, in explanation, by Jugmohun Mookerjee, the naib of the talookdar, who was required to account for the unauthorized exactions of sicca rupees 1. 8, and sicca rupees 1. 9 per begah for rice land which he had made from the ryots, that the rates of assessment exhibited in the papers of the jummabundy, prepared by the Mutowullee, had been adopted by the talookdar, and had guided him in his claims on the ryots who had since been adjudged by decrees of Court to be liable to the full extent of his demand, although it was unequivocally allowed by the Mutowullee, before whom the above explanation was given, that the said rates had been adopted by him without any previous inquiry or investigation, and that a settlement of the jumma of the majority of the ryots had been subsequently made by him at rates at which he had been accustomed to pay, and with a due regard to the welfare and the benefits of the institution, in proof of which it would be found, on a reference to the engagements entered into at the time, that the rates of assessment which the ryots agreed to pay were very considerably lower than those specified in the jummabundy papers.

6. With a view of enabling me to judge of the reasonableness of the rates assented to by the

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* For each begah of rice land in pergunnah Mohessurpassa - -	*Rs.*	1	9
Ditto - - ditto - - pergunnah Khalispore - - - -		1	8
Ditto - bast or dwelling-house lands at, per begah - - -		2	4
Ditto - garden lands - - - - - - ditto - - - -		5	10

Appendix, No. 19.

Report from Mr. Maxwell, 26 May 1826.

the ryots, I deemed it expedient to institute an inquiry into the current rates of the adjacent pergunnahs; when it was proved from the depositions of the ryots, that the rate of assessment for rice lands current in the villages of pergunnah Esufpore, which are only separated from the north-eastern quarter of pergunnah Mohessurpassa by an inconsiderable river, did not exceed 14 annas and 14 gundas, although the crops are stated to be more abundant in the former than in the latter; I also learnt from the depositions of some of the principal ryots of Lot Khaleepershub, a village of pergunnah Khalispore, and at present in the possession of Rajkishwun Roy, &c. by whom it was purchased as a putnee talook, that the rate of assessment for rice lands in pergunnah Khalispore, &c., had never exceeded from 10 or 12 annas per begah, which they stated to be the current rate payable by them to their talookdars, to whom it was admitted by them, in the presence of the talookdars who attended at the investigation, they had voluntarily agreed to pay an increase of four annas on the rupee on the pywustah jumma specified in the lotbundee.

7. On contrasting the papers of the Trust-estate Office with the hustabood papers of the pergunnah produced before me by the naib of Moonshee Mahomed Ameen, which are prepared according to the original rates specified in the papers of the jummabundy, it was found that the pywustah jumma of the villages belonging to the pergunnah Khalispore, which in the former was recorded at sicca rupees 6,500, had been raised by the talookdar to nearly sicca rupees 20,000, and the former jumma of the tenantry increased three and fourfold; the hustabood papers of pergunnah Mohessurpassa, which in the accounts of the Trust-estate Office bears a jumma of sicca rupees 4,800, the naib was unable to produce, owing, as he asserted, to their having been forwarded to the talookdar in Calcutta, and I was consequently unable to ascertain from personal examination whether a corresponding rise had taken place in the assessment of that pergunnah; I was, however, informed by the naib, that the jumma of it also had been raised to sicca rupees 20,000, but although it was stipulated that the papers should be produced in the course of 15 days, I have not since succeeded in procuring them.

8. From the above circumstances, and the papers and accounts herewith transmitted, the Board will be able to form some idea of the extent of misery and distress to which the ryots of these estates have been reduced by the rapacity of the talookdar, who by the excessive and unreasonable increase exacted from them on the former jumma, at the grinding rates of assessment specified in the jummabundy papers, and which the sale of the crops, after the tilling of the lands is insufficient to realize, has been the cause of ruin to so many. These rates, I have before observed, were originally fixed by the Mutowullee in the jummabundee of the pergunnahs made by him in the year 1224 B. S., and although they have since been, on the strength of the jummabundy papers, admitted and confirmed by the zillah judge in summary decisions passed by him at the suit of the talookdar (but without apparent reference to the modifications they had undergone by former decisions), still as the Mutowullee has declared them to have been adopted without any previous inquiry, and as they are not recognized or current in any of the adjacent villages or estates, no further proof of their illegality appears to me to be wanting; while, on the other hand, the rates assented to by the tenantry would seem, under the circumstances which have been stated, to be fair and unobjectionable.

9. But however much the ryots of the pergunnahs may have suffered from the forcible ejection of themselves and families from their ancient and hereditary jummas, they assured me that they could have resigned all further claims to them, to have preserved from the talookdar's grasp their rent-free tenures, nearly the whole of which have been indiscriminately resumed by him, with their Revenue lands, under the decrees of Court adjudging the latter khas, which arbitrary acts have compelled so large a portion of them to desert their habitations and seek refuge elsewhere. By the conditions of sale, all veritable rent-free tenures existing on the estate are secured to the occupants, and declared to be sacred and inviolable, and a similar security is therein afforded to istumrareedars and others not justly liable to a demand for an increase of assessment. That the individuals mentioned in the 2d paragraph of this address, many of whom are descended from families originally in the employ and confidence of the former proprietors of the estate, had a just claim to have their respective rights and privileges as istumrareedars and lakerajedars acknowledged and respected, the numerous and indubitable testimonials granted to them by their employers must fully prove; but it has been shown with what faith the talookdar has observed these conditions in regard to the Revenue lands, of which he has dispossessed the ryots by the most unjustifiable and oppressive means, depriving them at the same time of nearly the whole of their rent-free possessions, most of them held on tenures granted prior to the accession of the British Government to the dewanny of the country.

10. The above facts were in part admitted before me both by the naib, and a nephew of the talookdar, who had been vested by him with the internal management of the affairs of the pergunnah, and who were obliged to confess, in reply to the accusations brought against them, that a resumption of some of the rent-free lands had taken place, but they could adduce no justificatory grounds for so unjust an assumption of authority. If, however, the concurrent testimony of all the neighbours, and the tears and lamentations of the thousands of all ages and sexes who appeared before me, are to be admitted in evidence, the levelling system pursued by the talookdar to gain his own ends, and in the attainment of which he has set at defiance every principle of equity and justice, has been very general and destructive in its effects, and it is to be feared that his intrigues and cunning have not only stifled the voice of complaint, but have enabled him to perpetrate every species of violence and extortion, without having laid himself open to the arm of the law, as I learned from the police officers of the Nyabad thannah, whose jurisdiction extends over both pergunnahs, that

Appendix, No. 19.

Indian Tenures and Agricultural Interests, Bengal.

that none of the numerous complaints lodged at the thannah, when first the talookdar commenced this coercion of the ryots, or at any subsequent period, although proved by evidence at the thannah, have ever been prosecuted to a successful termination before the magistrate, who, from the inability of the prosecutors to cause the attendance of their witnesses, has been necessitated to dismiss the complaints; while the counter-plaints of the talookdar, supported by tutored evidence, have on many occasions brought conviction home to the unoffending party, and impressed a belief on the mind of the magistrate that a rebellious spirit existed among the tenantry, who were determined to resist by force of arms the just demands of the talookdar.

11. In their orders of the 3d May 1825, the Board determined, on consideration of the grievances under which so large a portion of the population were suffering, to afford to them from the funds of the institution the means of prosecuting for the recovery of their plundered rights; but although pains were taken to make them acquainted with the resolutions of the Board, they appeared to receive the intimation without any hope of benefit therefrom; and when it is remembered that they have admitted that their signatures were obtained (although by compulsion) to a jummabundy of their lands, and that they continued to pay their Revenue at the increased rates, from the year 1228 B. S. to the year 1231 B. S., when a re-measurement of the pergunnahs was commenced by the talookdar, any attempts to upset by a legal process arrangements ratified by practice, would certainly prove abortive, and on a view of the present condition of the ryots, I respectfully beg to express my opinion, after a due consideration, of what I learned from them, as well as what was suggested to me by the Mutowullee, that the proposed measure, admitting the cause of action to be indisputable, would probably conduce but little to their ultimate relief, as the limited means they possess would be wholly inadequate to enable them to cope with the talookdar during the progress of their claims through the courts of justice.

12. In justification of this opinion I may mention, that the superior orders of the tenantry are solely dependent for the payment of their rents and their own support on the labouring classes, to whom they underlet their lands for the purpose of cultivation, and in some instances receive from them in return payments in cash, and in others a stipulation is made for the delivery of a portion of the crops, while the inferior orders are mostly dependent on the produce of their lands and the sale of the crops, or acquire the means of subsistence by a burgajote settlement of the lands, wherein they only reserve to themselves a share of the crops. Adverting to the proverbially litigious disposition of the natives, it is not to be supposed that any suit for the restitution of rights could be finally settled under five years, and without the usual appeals to all prescribed authorities; and as the above descriptions of persons depend for support on the income of each successive day, the impossibility, if they remain out of possession of their lands, of their supporting a protracted litigation, although aided from the funds of the institution, and the difficulty of being able, in their present impoverished circumstances, to establish their claims through the medium of evidence, must be apparent.

13. During my stay at Khalispore I paid diverging visits to most of the adjacent villages which were said to have been nearly depopulated by the barbarous acts and rapacity of the talookdar, and in the course of my inquiries, I ascertained that nearly 200 families had expatriated from the above cause, and that many of them, in their attempts to seek redress, had been apprehended and incarcerated at the suit of the talookdar, on the ground of *ex parte* decrees for arrears of Revenue passed in his favour in the absence of the ryots. In the village of Gowalparah, in particular, which from the value and extent of its habitations, appeared to have been occupied by persons in the higher ranks of life, I could scarcely discern any trace of recent habitation. The dwellings, many of which could not have been constructed for a less sum than from 200 to 400 rupees each, appeared in general from the brushwood which had grown up around them, and the grass which protruded through crevices in the floors, to have been deserted some time, while such of the houses as were still in occupation exhibited here and there a solitary individual, the whole of the women and children having been removed (when the talookdar first commenced the system of outrage) for protection to turuff Seinhuttee, and other adjoining turuffs and villages.

14. The general desolation which was here on every side visible, was attributed by persons residing in the neighbourhood to the unprovoked outrages committed by the Brijbasshees and other armed attendants employed by the talookdar, who in nocturnal attacks had plundered the habitations of the ryots of jewels, wearing apparel and other valuables, and had inflicted every species of ignominy and disgrace on the ryots themselves; and in proof that these outrages were not visionary and conjured up to injure the reputation of the talookdar, many of the deserted abodes which bore evident marks of the lawless depredations that had been committed, were pointed out to me, and the wretched inhabitants who had withstood the misfortunes of the village, appeared in the greatest misery, and destitute of food and raiment. The residence of the family of Kirtie Narain Mujmodar, a respectable ghanteedar lately deceased, was in particular pointed out to me as a proof of the excess to which the talookdar had had the audacity to proceed. The abode on which the family had till then resided, had only, it was represented to me, been a few days before my arrival broken up by people on the part of the talookdar, and the bricks and other materials carried off to Dowlutpore, where the talookdar is constructing a new cutchery. The fragments of the building were observed by me scattered about, and the unfortunate widows of the deceased, who, with their infant family had taken refuge in an adjoining hut, appeared before me and declared that the talookdar had robbed them of the whole of their property and turned them out of doors.

Appendix, No. 19.

Report from Mr. Maxwell, 26 May 1826.

15. As it would be an unnecessary tax on the Board's patience were I to attempt to enumerate the individual instances of suffering which were presented to my view during the few days of my residence at Khalispore, I have noted in a separate statement the names of those persons whose ruined and deserted habitations I myself witnessed, and it was with deep regret that I observed so many families reduced to beggary so immediately in the vicinity of the sudder station, unchecked by the civil power. From the petition presented to me by the ryots, and reported to the Board on the 9th February 1825, I was certainly prepared to find that the grievances of which they complained had been very much exaggerated, and that the talookdar had been loaded by them with unmerited obloquy, but I am bound in candour to declare, that personal observation and inquiry have displayed his conduct in even a worse light than set forth by the petitioners, a remark, in the justice of which the Mutowullee most fully concurred, and to which I have no doubt, if called on by the Board, he will bear the most willing testimony.

16. In authorizing a putnee settlement of the trust-estate, it is sufficiently evident, from the orders which issued from the Board and the Government, on consideration of the petition of the Mutowullee with whom the proposal originated, that the primary objects contemplated were to securé the punctual realization of the Revenue, and to uphold the purposes for which the institution was formed, due regard being had to the welfare and prosperity of the ryots, and to the just rights of every individual resident on the estate. With this view it was suggested by the Mutowullee, that an allotment of the estate into talooks, at a moderate assessment, should be made, that the privilege of purchase at the lotbundee jumma should be restricted to persons holding lands in, or otherwise connected with the estate, a proposal which the Board deeming highly expedient, were pleased to sanction, and in consideration for the welfare of the ryots to reject several advantageous offers made to them and the late collector, by Hurry Mohun Talook and other respectable inhabitants of Calcutta for the purchase of the entire estate at an enhanced price, and to declare, that as they did not come within the class of persons contemplated in the proposal, their applications were inadmissible.

17. It was accordingly ordered, the estate, which pays an annual Revenue to Government of nearly a lac of rupees, should be portioned off and assessed by the Mutowullee, who made a division of the mehals into 166 lots; and in the sale papers forwarded to the Board, a fourth part of the increase which had resulted from the measurement and assessment effected by Mr. Tucker, was added to the pywustah jumma of the tenantry; but this being deemed by the Government unjustly oppressive to the ryots, the proposed arrangement was cancelled, and the Mutowullee directed to prepare the papers of the assessment at the pywustah jumma, to obviate the possibility of the measure proving injurious or oppressive to any of the subordinate tenantry.

18. The second allotment submitted by the Mutowullee having been passed by the Board, the Collector was instructed to abide, in the disposal of the talooks, by the stipulation mentioned in the 16th paragraph; but, although the Board were afterwards pleased, at the recommendation of the Collector, to remove the restriction of purchase at the sale, and to admit strangers to that privilege, the indulgence thus granted has not, except in this solitary instance, been so notoriously perverted to unworthy purposes; nor have I heard that the interests of the tenantry of any other of the talooks have been so totally disregarded and outraged as is universally acknowledged to have been the case with the talookdar of these pergunnahs, nor they themselves made the victims of a most barbarous and grinding oppression.

19. In sanctioning the above innovation on the proposal originally submitted by the Mutowullee, and sanctioned by the Government, the Board reserved to themselves the power, prior to giving their final sanction to the account sale, of ejecting the purchase of such individuals as might appear on inquiry to be obviously objectionable; but although the account sale contained such information relative to the purchasers as it was in the power of the Collector to obtain, the protracted period at which the sale took place precluded the possibility of a minute inquiry being made into the circumstances and character of the several purchasers, and the Board were compelled to yield an unconditional sanction thereto to prevent loss in the collection of the rents. Adverting, however, to the very extensive injury which the admission of this lawless and unprincipled stranger has occasioned to the estate, and to the ruin and desolation in which his oppressive acts have involved so many families of the most respectable ryots on the estate, in express violation of the solemn engagements by which he bound himself to abide when admitted to the privilege of a purchaser, I respectfully beg to express an opinion, that the Board, on consideration of the sacred nature of the duties reposed in them as trustees of the institution, might with great propriety submit a statement of facts to the Government, leaving it to the discretion of the Governor-general either to appoint a commissioner to inquire into, and report on the nature and extent of the damage sustained, or to adopt such other means of establishing the facts as may seem proper, with the view of ultimately revoking the engagements entered into with the talookdar, and concluding a settlement of the pergunnah with the ryots; for as long as the pergunnahs are allowed to remain in the possession of this person, any attempts to improve the condition of the ryots either by civil or criminal prosecutions must be wholly ineffectual and unavailing.

Appendix, No. 20.

Appendix, No. 20.

Report from Mr. Bayley, 4 March 1825.

REPORT from *G. T. Bayley*, Esq., Collector at Shahabad, dated 4th March 1825.

Sir,

I HAVE the honour to inclose, for the purpose of being submitted through the Board of Customs, Salt and Opium, to the Right honourable the Governor-general in Council, copies of my proceedings (and of the documents therein alluded to), in complaints lodged by the opium cultivators of Mouza Chetka Deek, pergunnah Cheynepore, and Mouzah Neeseerpore, pergunnah Ponarh, both in this district.

2. The abstract of the petitioners' statement is, that the farmers of the villages have raised the rents formerly paid by them; and this fact is fully proved by the village accounts and by the evidence of the putwarries, and admitted by the middlemen, who refuse to reduce the rates to the former standards.

3. In innumerable cases of this description, I have generally found that the parties entered into an amicable adjustment by my interference, and it had not hitherto become necessary to appeal for justice to the courts, recourse to which I deem very objectionable where it possibly can be avoided.

4. But to allow an interloper between the proprietor of the estate and the natural proprietor of the soil, to infringe thus openly on the Regulation, would be to render the law a dead letter; and it would be useless to advise a poor cultivator to sue for redress, unless means were afforded him for commencing an action.

5. Finding all attempts at a compromise fruitless, I recommended the cultivators to sue in the Civil Court, and promised to advance money to enable them to bring their complaints before the proper tribunal. It is with the hope that Government will sanction my charging the expense to the public account, that I now address you on the subject*; for I am convinced that unless a speedy stop be put to the system of rack-renting, that not only poppy, but the cultivation of any other expensive production must soon be relinquished, and the country return to a state of comparative waste.

6. There is scarcely any village in which the zemindar or farmer lays out money upon improvements; on the contrary, the reservoirs and wells are in a state of gradual decay from inattention to their repair; and where the ryots expend borrowed cash, in the hope of improving the productive powers of their paternal lands, an additional rent is forthwith raised, as will be shown by the Persian Paper, marked (B.)

7. It is now becoming customary to eject such ryots as decline paying an increased rent, and until they can be restored to possession by a summary process against their landlords, the rules contained in sections 32 & 33, Regulation XI. 1822, cannot afford that benefit which was intended by the Legislature. The Collectors in Bengal, Behar and Benares, might, I think, be empowered to receive and hear summary complaints of ouster by ryots, the suits not to be received after twelve months from the date of the alleged dispossession; and to prevent frivolous and vexatious actions, a stamp of eight annas for the petition and reply, and other expenses attending a summary suit under Regulation VII. 1799, of Regulation V. of 1812, should be incurred in these complaints†.

8. In the event of a ryot being dispossessed of his lands, it is quite evident that he cannot institute a regular suit (which may not be decided in appeal in less than five or six years); from the means by which he lived being taken from him, the expense of litigation with a rich landlord must be altogether beyond his power. The only manner in which sections 32 & 33, Regulation XI. 1822, can be rendered really serviceable, will be by adopting for these Provinces the suggestion contained in paragraphs 739 & 740 of the Territorial Secretary's memorandum already alluded to.

9. I of course conclude, that if the ryots of an estate sold at public auction cannot be ejected or obliged to pay enhanced rates except by a decree of court, the same description of individuals attached to an estate not sold by auction ought to be still less liable to those acts of injustice and oppression; and if I am correct in this reasoning, there can be no doubt of the whole of the petitioners' claims being decided in their favour. The suits are divided into two classes, one under section 17, Regulation XIII. 1816, for the poppy lands, and the other for lands not at present producing opium.

10. When the costs of suit are realized, the advance made by me will be repaid to Government; and the resolution to support the ryots against the unjust oppression of the middlemen (into whose hands the greater part of the district has unfortunately been conveyed) will have an immediate tendency to check illegal extortions, without, in the least degree, preventing, by fair and lawful means, the increase of rents, where according to the Regulation such a measure is not improper.

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* For the ryots of Chetka Deek - - - - - 71 rupees.
Ditto - ditto - for Nurseerpore - - - - 7 rupees, 7 annas.

† *Vide* Mr. Secretary Mackenzie's Memorandum, dated 1st July 1819, and recorded in the Separate Revenue Proceeding, 16th September 1820; para. 739 & 740.

Appendix, No. 21.

COPY of the REGULATIONS proposed by Mr. *Harrington* in *Bengal* to secure consistent DECISIONS as to the RIGHTS of the RYOTS, with the OPINIONS of the Judges of the Sudder Dewanny Adawlut on it in 1826–27.

Appendix, No. 21.

Mr. Harrington's Regalation.

—(B.)—

A REGULATION for maintaining the Rights of *Khoodkhast, Chupperbund*, and other resident Ryots, who by prescriptive usage are entitled, on certain conditions, to the permanent occupancy of the Lands cultivated by them, within the limits of the Village in which they reside.

IT is well known, that according to the ancient law and custom of India, all persons from whom the Land Revenue was received into the public treasury, were subject to rules and restrictions established by the ruling power, with a view to the security of the great body of the cultivators from arbitrary demands: and from the earliest period at which the British Government took upon itself the civil administration of the provinces which have at different times become subject to its authority, the justice and expediency of adopting measures for the adjustment of the rents demandable by the zemindars, talookdars or other persons under the engagement for the Government Revenue, from the ryots and other under-tenants of land, appear to have been fully recognized. More particularly the Marquis Cornwallis, when proposing to bestow upon the zemindars and talookdars of Bengal, Behar and Orissa the benefits of a permanent settlement, declared his opinion, that " every begah of land possessed by the ryots must have been cultivated under an express or implied agreement that a certain sum should be paid and no more; that every abwab or tax imposed by the zemindars over and above that sum, is not only a breach of that agreement, but a direct violation of the established law of the country; that the cultivator, therefore, has in such case an undoubted right to apply to Government for the protection of his property, and Government is at all times bound to afford him redress; that the rent of an estate can only be raised by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land which are to be found in almost every zemindary in Bengal; that the zemindars neither now nor ever could possess a right to impose taxes or abwabs upon the ryots; and if, from the confusion that prevailed towards the close of the Mogul government, or from a want of information since we have had possession of the country, new abwabs have been imposed by the zemindars or farmers, that Government has an undoubted right to abolish such as are oppressive and have never been confirmed by a competent authority, and to establish such regulations as may prevent the like abuses in future." In like manner the Honourable Court of Directors, in a letter dated the 19th September 1792, expressly declared that while they confirmed to the landholders (meaning the zemindars and talookdars) the possession of the districts which they then held, " and subject only to the assessment then settled; while they disclaimed any interference with respect to the situation of the ryots or the sums paid by them, with any view to an addition of Revenue to themselves, they expressly reserved the right, which clearly belonged to them as sovereigns, of interposing their authority in making, from time to time, all such Regulations as might be necessary to prevent the ryots being improperly disturbed in their possessions, or loaded with unwarrantable exactions;" adding, " that their interposition, where it was necessary, seemed also to be clearly consistent with the practice of the Mogul government, under which it appeared to be a general maxim, that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied: and this necessarily supposed that there were some measures and limits by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar, for that otherwise such a rule would be nugatory." In pursuance of the above principles, it was declared in the proclamation of 22d March 1793, which preceded the decennial settlement of Bengal, Behar and Orissa, and repeated by an express enactment in the first clause of section 8, Regulation I. 1793, that " it being the duty of the ruling power to protect all classes of people, and more particularly those who from their situation are most helpless, the Governor-general in Council will, whenever he may deem it proper, enact such Regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots and other cultivators of the soil;" and Regulation VIII. 1793, which contains the original rules and conditions of the decennial settlement of Bengal, Behar and Orissa, prohibits the imposition of any new abwab or cesses upon the ryots, under a penalty equal to three times the amount; prescribes the consolidation of existing demands of rent within a limited period; directs the issue of pottahs by the zemindars and other landholders, with the amount or rate of rent specifically adjusted; and provides that a ryot, when his rent has been ascertained and settled, may demand a pottah from the zemindar or other person under whom his tenure is held. Also with reference to the ascertained rights and privileges of the khoodkhast ryots in Bengal (being those who cultivate lands on permanent tenures within the limits of the village in which they reside), that no proprietor or farmer of land should cancel the pottahs of the khoodkhast ryots, except upon proof that they had been obtained by collusion, or that their rents had been reduced within the last three years below the rate of the nirkbundy of the pergunnah, or upon a general measurement of the pergunnah for the purpose of equalizing and correcting the assessment. In the Regulations applicable to Benares, it was distinctly enacted, that all abwab or cesses introduced subsequently to the Fusily year 1187, should be abolished, and the demand on the ryots was fixed by the rates of that year, with a provision that the rent of waste land intended to be brought into cultivation should be adjusted at such rates as the ryots might agree to pay without abwab. The rules relative to the permanent settlement also prescribed that putwarries should be appointed in each village to keep the accounts of the ryots, and make further provisions for the protection of the ryots against unauthorized demands, and for the adjustment of the instalments according to which the annual amount justly demandable from them should be collected. Thus, although the ryotwarry assessment of estates was left chiefly to the zemindars and talookdars, the intention of the Government clearly was, that in regard to all classes of cultivators or under-tenants possessing a permanent right of occupancy, such as the khoodkhast ryots in Bengal, and ryots of the same description, who are also denominated chupperbund in that province, as well as in the provinces of Behar and Benares, the legal rates of rent existing at the time of settlement should be maintained. The Regulations subsequently enacted were in no degree designed, nor when duly considered can they be interpreted as designed to abridge the rights and privileges belonging to the cultivators of the soil, or other classes subordinate to the sudder malgoozars. The provisions made for limiting the term of leases to 10 years, and for cancelling engagements entered into by sudder malgoozars with their under-tenants, in certain cases of public sales for arrears of Revenue, cannot justly be held to affect tenures, rights and privileges possessed under the ancient law and custom of the country independently of all specific engagements, since when such leases cease, or such engagements are cancelled, the parties revert of course to the condition in which they previously stood; and it was expressly declared in the Regulations, that no proprietor or farmer of land, or other person, should be authorized to require ryots whose pottahs might expire or become cancelled, to take out new pottahs at higher rates than the established rates of the pergunnah for lands of the same quality and description. With still less justice can the rules contained in sections 2 & 3, Regulation V. 1812, and section 2, Regulation XVIII. of the same year, be construed as abridging the rights and privileges of the cultivators or other classes paying rent to sudder malgoozars, or persons under engagements for the payment of the Government Revenue. By these rules it was intended to remove the restrictions imposed by former Regulations in regard to the term for which leases might be granted, and the forms in which pottahs should be written. But it was in no degree designed to vest the zemindars or other sudder malgoozars with any rights inconsistent with those possessed by their under-tenants, or to authorize their demanding a higher rent than was demandable according to the ancient law and usage of the country, or in any respect to annul or diminish the title of the ryots to hold their lands subject to fixed rent or rents determinable by fixed rates, except in cases wherein both parties might for their mutual advantage voluntarily enter into new engagements. It nevertheless appears that the meaning and intent of the above rules have been misunderstood; that the zemindars and other sudder malgoozars having in these and former Regulations been denominated proprietors of land, they have erroneously and without inquiry been recognised as the sole possessors of all hereditary as well as all transferable rights and interests attaching to the land, to the exclusion of all other classes; and the Regulations of 1812 have been construed to give them the power of demanding any rent they may think proper, without regard to the ancient law or local usage. Further, it appears that the rules enacted for the purpose of enabling zemindars and other sudder malgoozars to collect their dues from their under-tenants with punctuality, have operated to repress the cultivators of the soil, and subject them to arbitrary exactions and distress. By sections 30, 31, 32 & 33 of Regulation XII. 1822, provision has been made for removing some of the misconceptions which appear to have prevailed in regard to the effect of a public sale, and the rights vested in the purchasers at such sales. Regulation VII. 1822, has also fully provided for maintaining the rights of the ryots and other under-tenants of land in the Ceded or Conquered Provinces, in all cases of a detailed settlement being formed by the officers of Government under the provisions of that Regulation. But in the provinces of Bengal, Behar and Orissa (exclusive of Cuttack), as well as in the province of Benares, where the Land Revenue has been settled in perpetuity for the purpose of more fully declaring and establishing the relative rights and privileges of the different classes of persons owning, occupying or cultivating land and sharing in its produce, further declarations and provisions appear to be requisite, and additional rules are necessary for the guidance of the courts of judicature and other public authorities, in all cases wherein they may be authorized to adjust and determine the rents payable by ryots and other under-tenants of land. With reference, therefore, to the above principles and objects, the following rules have been enacted, to be in force from the date of their promulgation in the provinces of Bengal, Behar and Orissa (exclusive of Cuttack and its former dependencies), as well as in the province of Benares.

II. It is hereby explained and declared, that in recognizing the hereditary and transferrable right of zemindars, independent talookdars and other actual proprietors of malgoozaree lands, in their respective zemindaries, talooks or other estates, as specified in the Regulations of 1793, for the provinces of Bengal, Behar and Orissa, and in the Regulations of 1795 for the province of Benares, it was not intended to abrogate or abridge in any degree the prescriptive rights and privileges of dependent talookdars, village zemindars, hereditary and permanent ryots, or any other description of under-tenants or cultivators of the soil of whatever denomination; on the contrary, it was always the intention of Government, and it

Appendix, No. 21.

Mr. Harrington's Regulation.

it is now expressly enacted for the guidance of the courts of judicature and other public authorities, that dependent talookdars and other under-tenants possessing an heritable and transferrable property in the tenures held by them respectively, as well as khoodkhast, chupperbund and other resident ryots who cultivate lands within the limits of the village in which they reside, and are entitled by prescription to a permanent heritable right of occupancy, subject to the payment of a specific rent, or a rent ascertainable by the rates of the pergunnah or other known rules of adjustment, shall be maintained and secured in the possession and enjoyment of their respective tenures, with all rights and privileges appertaining thereto, in the fullest extent to which they may be entitled, whether by written deeds and engagements or by the established usage of the country, or by the provisions of the laws and regulations in force. In all such cases the sudder malgoozar, whether a zemindar, independent talookdar or other description of superior landholder, paying Revenue to Government, must be considered to possess only a restricted property and interest with respect to the lands occupied by permanent under-tenants, such as those above-mentioned, and his rights and privileges in such cases must be determined with due regard to the nature and conditions of the subordinate tenures included within the limits of his zemindary or other estate.

2d. It is in like manner declared and enacted, with respect to tenures of every description in jagheers or other lakeraje lands, the public Revenue of which has been assigned to individuals for a limited period or in perpetuity, that in the existing Regulations which recognize and confirm certain grants to jagheerdars or other persons having assignments of the Government Revenue, it was not the design of Government in any degree to set aside the right of property or of occupancy which may have belonged to the actual possessors or cultivators of the lands included therein at the period when the Honourable the East India Company acquired the territory comprising such lands, or in the case of grants made by the British Government at the period when the grant was made.

III. It is hereby explained and declared, that the objects of sections 2 to 11 of Regulation V. 1812, and of section 2, Regulation XVIII. of that year, were the following, and no others:—

1st. To remove the restrictions which had been enacted by preceding Regulations in regard to the term and form of leases, and with specified exceptions to allow the superior landholders and their under-tenants, mutually and freely consenting thereto, to enter into such contracts as they might deem most convenient and most conducive to their respective interests, provided that no sanction should be given to arbitrary or definite cesses, whether abwab or muthote, or of any other denomination.

2d. To protect under-tenants in estates attached or sold from the arbitrary annulment of existing leases within the year, on the plea of such leases being collusive, without a judicial decision to that effect.

3d. To prescribe rules for adjusting the rates of rent payable by under-tenants on the annulment of existing leases by public sales for arrears of assessment, especially when no established rates of the pergunnah or other local division might be ascertainable, and to fix the deduction to be allowed for the profit of dependent talookdars in certain cases.

4th. To define the process by which an enhanced rent, when legally demandable from an under-tenant, should be demanded, and to protect the ryot, though liable by his tenure to an enhancement of rent, from the exaction of such enhanced rent, until it should have been legally demanded.

IV. 1st. Nothing in the rules passed for enabling zemindars and other sudder malgoozars to realize with punctuality the rents payable to them, was designed or shall be construed to define or limit the actual rights of any description of landholders or tenants, nor were the provisions contained in sections 2 & 3, Regulation V. 1812, and section 2, Regulation XVIII. 1812, relative to the forms and conditions of the pottahs and engagements that may be interchanged by zemindars and other sudder malgoozars with their under-tenants, nor those contained in section 5, of Regulation XLIV. 1793, L. 1795, and XLVII. 1803, for the annulment in certain cases of such engagements, intended, nor shall they be construed to prejudice the right of any ryot or other under-tenant entitled to hold the land occupied by him subject to the payment of a fixed rent, or of a rent determinable by fixed rates or rules of adjustment according to the law and usage of the country.

V. 1st. The intention of the existing rules relative to the process to be followed by zemindars and other sudder malgoozars desirous of enhancing the rents of their under-tenants, was as follows; viz. that any such sudder malgoozar, if legally entitled to enhance the rent of an under-tenant, might secure his right to do so on account of the ensuing fusily or current Bengal year, by serving on him a written notice, as prescribed in sections 9 & 10, Regulation V. 1812, previous to the time of cultivation; and that after such notice, the sudder malgoozar might distrain for any enhanced rent which he might be entitled to demand. But it was not intended that the prescribed notification should of itself confer any title to enhance the existing rent, or to enforce a demand of enhanced rent, when not specifically engaged for, or otherwise justly demandable.

2d. It is now further enacted, that in cases in which a zemindar or other sudder malgoozar, or any person in his behalf, or in behalf of any intermediate landholder or farmer of land, shall proceed by distraint against a ryot or other under tenant, for a higher rent than was payable by him for the same land in the preceding year, and such higher rent may not have been specifically engaged for by the under-tenant, and the justness of the demand for it may be denied by him, the said under-tenant shall, on paying the amount of rent demandable from him at the rate of the preceding year, be entitled to have the property released from distraint, and the zemindar or other malgoozar shall not be entitled to recover the enhanced rent demanded by him, without proof of his title thereto, by a regular or summary suit to be instituted by him in the proper local court. Provided, however, that if on investigation the amount claimed be found justly demandable, and the written notice prescribed in section 9, Regulation V. 1812, shall have been duly served at the season of cultivation, judgment shall be given in favour of the plaintiff for the amount due with full costs of suit, and interest at the rate of 12 per cent. per annum, from the date on which the rent in arrear was payable: provided also, that if it be proved in such cases, either that the claim of the zemindar or other malgoozar to enhance the rent was unfounded, or that he proceeded to enforce his title to such enhancement without due notice being given at or before the cultivation, his suit shall be dismissed with full costs, and with damages for any excess levied, as provided for by section 10, Regulation V. 1812.

3d. The rules contained in the preceding clauses of this section, which respect the zemindars and other sudder malgoozars, shall be held equally applicable to mofussil talookdars, putnee talookdars, ijardars, kutkinadars and other middlemen, in their transactions with the the cultivators of the soil or other under-tenants of land.

VI. 1st. The fifth clause of section 18, Regulation VIII. 1819 (which was first enacted for the province of Bengal and the district of Midnapore, but has been extended to all the provinces under this Presidency by section 22, Regulation VII. 1822,) contains the following provisions respecting khoodkhast ryots or other resident cultivators of the soil: "For any arrears which may be alleged to be due from those classes of persons, the party claiming them may proceed at any time during the year by distraint or by process of arrest and summary suit, under the existing rules. Proprietors, talookdars or farmers, however, to whom an arrear of rent may be due at the end of the year, from any khoodkhast ryot or other resident cultivator of the soil, are at liberty to institute a summary suit to establish the existence of such an arrear, taking out process of arrest in the usual form. If the defendant shall not attend or cannot be arrested, the forms of process and proceeding prescribed in the third clause of this section, shall be considered to be applicable to the case, and any summary judgment previously obtained on account of rent of the year just closed, shall be received as evidence of such arrear, upon the plaintiff's showing that the judgment in question has remained unexecuted. If an arrear shall be adjudged by the court to be due, and the amount shall not be immediately paid into court, the plaintiff shall be authorized by the court to make such new arrangement as he may judge proper for the future management of the lands in question."

2d. The summary judgment referred to in the above clause is of course, as in the other cases of a summary decision, subsidiary to a regular suit in the civil court. It is further hereby provided, in modification of the latter part of the clause above cited, that whenever an arrear of rent may be adjudged in a summary investigation against a khoodkhast, chupperbund or other resident cultivator entitled to a permanent right of occupancy, whilst he performs the condition of his tenure, he shall be allowed one month from the date on which the summary judgment may be passed, either to satisfy the same, or if dissatisfied with the summary award, to institute a regular suit in the civil court for a further trial of the merits of the case; and in the event of his instituting a regnlar suit within the time limited, and of his giving security to make good the amount that may be ultimately adjudged against him, with interest at the rate of one per cent. per mensem, he shall not be ejected from his tenure whilst such regular suit is depending. Provided further, that if the ryot against whom the summary judgment may have been passed in any such instance, shall not be able to give the requisite security, and shall consequently be ejected from the possession of his tenure by the landholder to whom his rent is payable, or any person in his behalf, and he shall, by the institution of a regular suit, within six months after such ejectment, obtain a reversal of the summary decision, and establish to the satisfaction of the court that he was not, at the time of ejectment, justly liable to a forfeiture of his tenure; he shall be entitled to a judgment for immediate restoration thereto, together with full costs and damages.

3d. Any zemindar, talookdar or other landholder or farmer of land, who by force or threats may eject a khoodkhast, chupperbund or other resident cultivator possessing a permanent right of occupancy in the lands held by him, on a plea of default or forfeiture, without having obtained a summary or regular judgment declaring the tenure of such under-tenant liable to forfeiture, shall on conviction before the magistrate, in pursuance of Regulation XV. 1824, be subject to a penalty to Government equal to three times the annual rent of the land from which the tenant may have been so dispossessed, besides the payment of all costs incurred by the ejected tenant, and a full indemnification to him for all losses and damages occasioned by the illegal ejectment: provided, however, that this rate shall not be considered applicable to any case in which the under-tenant may have absconded, or may have been deprived of the possession of his tenure without force or threats. In such cases, which are not cognizable by the magistrate under Regulation XV. 1824, the tenant, if he shall consider himself injured, must sue for redress in the Civil Court, or summarily before the Collector, if the case be cognizable by that officer.

VII. 1st. In all cases of disputed right, involving a permanent possession or interest between a zemindar or other superior landholder, farmer or manager of malgoozary land, and a dependant talookdar, ryot or other under-tenant, which may come under investigation before a judge, collector, register, sudder aumeen, moonsiff or other public officer duly empowered to take cognizance thereof, it shall be the duty of the officer so employed carefully to investigate and record the nature of the tenure and extent of the rights and interests belonging to the parties respectively. The same rule shall be applied to cases of dispute between any jagheerdar, attemghadar or other holder or manager of lakeraje land, and any

Appendix, No. 21.

Mr. Harrington's Regulation.

any person owning, occupying or cultivating the land included in the tenure of such lakerajedar.

2d. In all such cases it will be the duty of the village putwarry and pergunnah canoongo to furnish any accounts or information required from them, according to the rules in force concerning their respective offices; and whenever it may be necessary to ascertain the actual land tenures and rents of the ryots or other under-tenants in a village, pergunnah or other local division, the *chitta jummabundee,* and other usual accounts of the land and rents in such village or other division, shall be produced on the requisition of the court, or other competent authority investigating the case, by any persons who may have prepared such accounts for the landholders or others, or who may possess them at the time of their being required.

3d. The provisions contained in Regulation XII. 1817, for the production of the village accounts by putwarries, and by the native agents of landholders and farmers, on the requisition of the collectors or courts of judicature, and for authenticating the truth of such accounts by the examination on oath of the persons who may have kept the same, shall be applicable to the whole of the accounts referred to in the preceding clause of this section.

VIII. 1st. In all suits, regular and summary, wherein the court of judicature, collectors or other public officers may be authorized to adjust and determine the rents payable by ryots or other under-tenants of land, as well as in all other cases whatever in which the officers of Government may be empowered by the Regulation in force, or by the special orders of the Governor-general in Council, to adjust the rents payable by the cultivators and under-tenants of land, especially by such as possess a permanent right of occupancy in their respective tenures, subject to a fixed rent, or a rent determinable by the rate of the pergunnah, or other known rule of adjustment, they shall be guided by the principles declared in this Regulation, as far as may be applicable to the case.

2d. Provided, that in all cases wherein voluntary and lawfully-written engagements may have been entered into between the parties or their representatives, such engagements shall be maintained and enforced, with the exception of any prohibited items of *abwab, muthote* or other denomination, declared null and void by section 3, Regulation V. 1812, or by any other regulation in force.

3d. Provided also, that no istumrardar or tenant at a fixed rent, who having held his tenure at a fixed rent for a period of more than 12 years, was exempted from any increase of assessment by the rules of the permanent settlement of Bengal, Behar and Orissa, shall be liable to an enhanced rent for lands included in the same time, whether the rent paid by him be more or less than the ordinary rate of rent for similar lands in the same village, pergunnah or other local division, and whether the zemindary, talook or other estate comprising such istumrary under-tenure, shall have been disposed of by public sale for arrears of Revenue or not. Moreover, istumrary jotes, or tenures at a fixed rent of whatever denomination, which may have been actually held at a fixed and invariable rent for a period of more than 12 years subsequent to the permanent settlement, in any of the provinces to which this Regulation is applicable, shall not be liable to any enhancement of the fixed rent so paid, without proof that the tenure was obtained from a person not competent to grant the same, or that the rent was fixed without due consideration, such as the cultivation of waste land, or for other good and sufficient reason much below the ordinary rate of rent for land of a similar description in the same village or pergunnah.

4th. When an under-tenant may not be entitled to hold his tenure at a fixed rent under the preceding clause, but may possess a permanent right of occupancy, at the established rate of the pergunnah or other local division for similar tenures or lands of a similar description, and such pergunnah or other established rate may be ascertainable and found to have been actually used as a standard of assessment in past years, the rent of the under-tenant shall be adjusted accordingly in pursuance of the rule prescribed in the section 6, Regulation V. 1812, subject, however, to the following modifications:

1. If the tenure be hereditary (as the tenures of khoodkhast and chupperbund ryots antecedent to the permanent settlement of the Land Revenues are understood to have been), and was derived by the present occupant from a person or persons who had possession of it at the commencement of the permanent settlement; and it shall appear that the pergunnah or other local rates of rent applicable to such tenure, have been considerably enhanced during the period of the settlement referred to, in opposition to the principles declared in the preamble to this Regulation, it shall be competent to the court, collector, or other public officer authorized to determine the rent justly demandable from the tenant in such cases, to revise the pergunnah or other local rates of assessment, and to reduce the same with respect to the hereditary tenures above-mentioned, so far as may appear equitable and consistent with the provisions of this Regulation.

2. It shall likewise be competent to the court, collector, or other authorized public officer, to exercise a similar discretion in the applying the pergunnah or other local rates of assessment to the tenures of khoodkhast and chupperbund ryots or other permanent under-tenants of land, when tenures may have been obtained since the formation of the permanent settlements of the Land Revenue, if it be found on inquiry that such pergunnah or other rates have been much enhanced since the tenure was granted, without good and sufficient reason for such enhancement, and without any special agreement or condition in the pottah or other title-deed of the tenure which may appear to justify such increase of rent.

5th. When no established pergunnah or other local rate may be ascertainable, or found to have been actually used as a standard of assessment in past years, the rule prescribed in section

Appendix, No. 21.

Indian Tenures and Agricultural Interests, Bengal.

section 7 of Regulation V. 1812, shall be held applicable with the following modification: In applying that rule to hereditary tenures, which may have been derived by the present occupants from persons who possessed the same at the commencement of the permanent settlement of the Land Revenue, due regard shall be paid to the principles declared in the preamble to this Regulation; and with respect to all tenures of a permanent nature which have been granted since the formation of the permanent settlement, if a strict application of the rule contained in the section above-mentioned would produce a considerable enhancement of the rent which was payable when the tenure was granted, without good and sufficient reason, and without any specific agreement to warrant the same, it shall be competent to the court, collector or other authorized public officer, to adjust an equitable rent according to the ascertained or computed produce of the land, and so as in all cases to leave to the tenant a fair and reasonable profit, after providing for the wages of labour and every other expense of cultivation, with due attention to the usual contingencies of season and other casualties, and to any charges beyond the rent payable to the landlord, which, according to established usage, may be justly demandable from the tenant, and may be perfectly consistent with the laws and Regulations in force.

IX. 1st. By Regulation XIV. 1824, and the previous regulations therein referred to, the collectors of the Land Revenue are empowered to investigate and determine by summary process, subject to a regular suit in the civil court, all claims and demands of rent, and all suits for arrears or exactions of rent between landholders or farmers of land and their under-tenants, which may be referred to them for that purpose by the judges of the Zillah and City Courts.

2d. By sections 20 to 35 of Regulation VII. 1822, extended to all the provinces under this Presidency by section 3 of Regulation IX. 1825, it is further declared competent to the Governor-general in Council to vest any collector, or other officer exercising the powers of collector, with original summary jurisdiction in the cases provided for by section 20, Regulation VII. 1822, either generally throughout the district under his charge, or within such local limits as may from time to time appear to be advisable. These provisions include all suits for rent which may be preferred by zemindars, talookdars or other sudder malgoozars or farmers of land, or by any person in their behalf, against any dependant talookdar, zemindar, under-tenant, ryot or other under-tenant of whatever denomination, as well as all applications by ryots and other under-tenants contesting the demand of a sudder malgoozar or farmer; and all complaints preferred by ryots or other under-tenants, of whatever description, against landholders or farmers of land, or their respective agents or representatives, on account of excessive demand or undue exaction of rent, whether levied by distraint or otherwise, as well as all suits relative to the adjustment of accounts between landholders and farmers of land, or under-tenants of whatever description, with their sureties, or with any agents or persons employed by them in the management of land, or the collection and payment of the rent of land, and to all other matters immediately connected with the demand, receipt or payment of the rent of land, whether malgoozary or lakeraje, or with the rent of orchards, pasture-grounds and fisheries, commonly denominated phulkar, bunkur and sulkur, or with any other asset of the Land Revenue not included in the sayer abolished, together with all complaints of the non-delivery of pottahs when demandable under the Regulations, complaints of the prescribed receipts not being given for actual payment of rent, and generally complaints of any deviation from the Regulations, or from the established usage of the country relative to the matters aforesaid, or any violation of subsisting engagements, in disputes respecting the rent and occupancy of land between landholders or farmers of land and their under-tenants, to whatever denomination.

3d. With a view to the more effectual attainment of the objects proposed by the provisions above-mentioned, and especially for the due enforcement of the rules which have been prescribed to the landholders for the adjustment of the rent of the ryots, and the grant of pottahs to such as may be willing to receive the same in the mode provided for by sect. 3, Regulation V. 1812, it is hereby further enacted, that whenever it may appear from the representation of ryots in any village or villages to the collector of the district, or from any proceedings held by the collector in his judicial capacity, under the Regulations specified in the preceding clauses of this section, that any zemindar, talookdar or other landholder paying Revenue to Government, or any lakerajedar holding land exempt from the payment of Revenue, or any intermediate leaseholder or occupant of land between the sudder malgoozar or lakerajedar, and the ryots or cultivators of the soil, has neglected to adjust the rents of the ryots as required by the regulations in force, and to grant pottahs as therein directed, he shall report the same for the information of the Board of Revenue to which such collector may be subordinate, and if the Board by whom such report may be received, after directing any inquiry which they may deem necessary, and adopting any preliminary measure which they may judge proper, as requiring the landholder or other person who may have neglected to observe the regulations concerning rents and pottahs, to explain the same, or to supply the omission within a given period, shall deem it requisite for the due enforcement of the regulations and for the ends of justice, that the collector of the district, or any other public officer, should be deputed to the village or villages in which the stated omission and neglect may have occurred, for the purpose of making a measurement and mofussil jummabundy and granting pottahs to the ryots as prescribed by the Regulations, they shall communicate their sentiments to Government, and at the same time transmit a copy of the report received from the collector. The Governor-general in Council will then determine upon the expediency of the measure proposed, and if he deem it proper, shall be competent to sanction it, and to vest the collector or other officer commissioned to make a measurement and mofussil jummabundy and to grant pottahs to the ryots, with the same powers as

III.
REVENUE.

Appendix, No. 21.

Mr. Harrington's Regulation.

are vested in collectors making or revising settlements in the Western Provinces, under the provisions of section 9, Regulation VII. 1822, or any other section in that Regulation.

(signed) *J. H. Harrington.*

EXTRACT Bengal Revenue Consultations, 8th March 1827.

—No. 5.—

I AM of opinion that this draft of a Regulation, if passed into a law, will not be likely to produce any beneficial practicable result; and though it may be admitted that our system has always professed regard for the interests of the actual cultivators of the soil, I do not think it ever contemplated the placing of that class of people into the situation, and vesting them with the privileges of dependant talookdars.

Express provision was made for the security of the rights of the latter, and for maintaining them in the possession of their hereditary tenures as long as they paid a fixed and ascertained annual Revenue, while for the former all that was said, and the whole of which has been a dead letter from the first enactment up to the present day, is contained in the declaration that they were entitled to a renewal of their leases agreeable to the rates of the pergunnah, that is, with reference to seven-eighths of the country, entitled to a renewal of leases that never existed, and at rates that never were known.

The Regulation too would, I think, generate extravagant pretensions which never would be realized, would confuse and perplex every existing notion of the relative rights of the landholder and his tenants, and either be nugatory in its effects or overwhelm the public functionaries with loads of work which could not be got through for centuries, at the same time too, nothing new is enacted, nothing new is even professed. It might perhaps be supposed innocent on that account. But it is the putting groundless notions and unfounded pretensions into people's heads that would produce the evil, the only assurance against which would be, that the Regulation would decorate the shelves of our public offices, and be as if it were not to the people. That every cultivator resident in the village has, by the customs of the country, a right to transmit his tenure to his heirs from generation to generation at any known rate of adjustment of rent payable by him, is a doctrine I should be slow to believe; indeed, this is not even professed. It is only said that those who have such right shall be supported in it. Is there any doubt about this, was it ever expressed by any public functionary either in words or in effect? True, you have such right, but you shall not be supported in it.

In many parts of the country the resident cultivators are the actual slaves of the landholders, and liable to be mortgaged, bartered or let to hire, the same as his oxen and his goats, at his will and pleasure. Now, though no very staunch advocate for the varied and multiplied iniquities of slavery, I should not be at all disposed to reverse matters, to make the slaves masters, and the lords slaves. But through what refinement of argument, what extension of intellect are these slaves and other resident cultivators not holding under hereditary tenures, to discover that such is their lot, that they are only servants at will, entitled if they got a lease to a renewal of it? And it might fairly be asked, if a non-resident ryot cultivating twenty begahs, erect a hut thereon, and move his family thereto, would he by that act acquire an hereditary tenure, and rightfully oust the landholder of his previous privileges?

It is clear, however, that the existence of resident cultivators not possessing the right of transmitting their tenures to posterity is contemplated, otherwise, how easy to enact the same, instead of leaving each individual case, that is, many millions, to be decided by a court of justice. But if let into false notions of their rights and privileges, it might not be so very easy a matter to correct their mistakes.

I cannot be persuaded that the Legislature ever contemplated putting the ryots who cultivate the lands, say in a dependant talook, on the same footing with the dependant talookdar, as the latter bore towards his superior, or the common tenantry of this country on the same footing with the zemindars, as the latter stood in with regard to the Government.

Such hereditary rights existing, it might be supposed that instances might be adduced of their having been sold in liquidation of arrears of rent, or in payment of decrees, or by private transfer; or are these rights so invaluable, that being worth nothing, nobody will give nothing for them?

It seems to me very inconsistent with the proprietary right and title vested by law in the zemindars: I do not mean that there should be a secondary title, for that has always been recognized in the dependant talookdars, but that all the resident cultivators should hold under hereditable tenures, that if the zemindar wish to build a house, dig a tank, or plant an orchard, the previous cultivators thereof should have any claim to step in and forbid the act; that the ryot should have the title to cultivate the land with coarse rice, in supercession of the will of the landholder to have it cultivated with indigo.

With regard to pergunnah rates, too, it cannot be contemplated that they should be immutable, that when Calcutta has travelled down to Diamond Harbour, that the rate of land there should then continue the same as at present.

The fact is, that the zemindars are not at all prone to eject their ryots. We have heard clamours on the subject of extensive ejectments of the peasantry in the northern part of our own country, but never that I know of in India.

The

Appendix, No. 21.

Indian Tenures and Agricultural Interests, Bengal.

The evil to be remedied here is arbitrary and illegal exactions from the ryot by the zemindars, against which this proposed Regulation presents no remedy more effectual than existed before. No remedy can be at all effectual that refers them to our public functionaries, even though their present number were to be multiplied tenfold: we have to do with a people possessed of two opposite qualities, which have unluckily no tendency to neutralize each other, a people eminently qualified to cheat and be cheated, to suffer and to practise extortion, before whom honesty and dishonesty are held in equal honour. Written engagements alone can bind these people; indeed, speaking generally, any people; in such transactions, a rule declaring no balance recoverable from a tenant by suit or distraint, unless written engagements are exchanged, and a jumma wasil bakee account setting forth the arrears be produced at the time, would I am satisfied do much good. I would not care how the engagement was worded, whether in one consolidated sum or in a hundred items or cesses, or whatever they may be called, so long as it be clear what the parties have agreed to. It may be objected that the ryots would evade execution of their part of the agreement in order to cheat the zemindars. This argument ends, that, while amply acknowledging that the hundred ryots are imposed on by the one zemindar, the interests of that one are to be protected, and that of the hundred to be sacrificed. It would not, however, be very difficult to secure the one without sacrificing the many, whether by making the tenant liable to ejectment on such failure, or by rendering the tender of a pottah in due form and on fair terms equivalent to the interchange of agreements. The fact of the tender and the fairness of the terms to be judged of by the functionary trying the suit, or by the distraining officer, in the most equitable way they could derive, and that such tendered pottah be deposited immediately on rejection or non-reception by the ryot with the officers who might eventually have to execute a distraint for any balance.

I should be glad to see the zemindars grant their leases for a period of years, but I would not legislate on the subject.

For the above reasons, I am unfavourable to the enactment of the proposed rules into a law.

(signed) *W. Leycester*,
Senior Judge of the Sudder Dewanny Adawlut.

EXTRACT Bengal Judicial Consultations, 22d March 1827.

Civil—L. P.—No. 4.

MINUTE of the Fifth Judge.

THE Court being now informed by the resolution of Government, dated the 5th ultimo, that its request to be furnished with the reports of the Revenue authorities relative to this draft is not to be complied with, I beg leave to record the following Minute, containing the grounds on which I object to the enactment of the draft.

2d. The declaratory clauses of the proposed Regulation appear to me to be superfluous. They contain merely a declaration to the effect that nothing in the Regulations in force relative to the rights and powers of zemindars and other superior landholders, and to the rights and privileges of dependant talookdars and hereditary ryots or cultivators of the soil, was designed to define, limit or prejudice the actual rights of any of those classes, a declaration which can hardly be deemed necessary, and which would give no greater security to actual rights than the laws already enacted afford.

3d. The enacting clauses of the draft are intended to secure the rights of two classes of ryots, namely, istumrardars or holders of tenures subject to a fixed rent in perpetuity, and khoodkhast and all other permanent or resident ryots who are not istumrardars.

4th. The first class, or the istumrardars, are only particularly referred to in the third clause of section 7, and that clause is expressed in the following words: "Provided also, that no istumrardar or tenant at a fixed rent, who having held his tenure at a fixed rent for a period more than 12 years, was exempted from any increase of assessment by the rules of the permanent settlement of Bengal, Behar and Orissa, nor any similar under-tenant, who without any special lease or limited assignment may have actually and *bonâ fide* possessed his istumraree tenure for the same period and at a fixed and invariable rent, in any of the provinces under the Presidency, shall be liable to enhancement of rent for lands included in the same tenure."

5th. The plain meaning of these words is, that occupancy by a resident ryot of the land cultivated by him for a period of 12 years, at an invariable rent under an istumraree title, shall be held to be sufficient proof of the tenure being actually istumraree, although no lease or written document be forthcoming in support of the title. But a rule to that effect only would give no greater security to the actual istumrardars to whom it refers, than they already derive from the rules in force as to the limitation of time for the cognizance of claims generally in the civil courts, and on that consideration the clause, if enacted as it now stands, would probably be construed by the courts as intending to confer an istumraree right upon every resident ryot who had been allowed (although without title) to occupy the lands cultivated by him for 12 years at a rent which had not varied during that period, a construction which could not fail to be productive of injustice to the zemindars, by encouraging their ryots to claim rights which they had never actually possessed, and which they had never been considered entitled to.

6th. In regard to khoodkhast orders, the enactments proposed exempt the whole class from all process whatever for the enforcement of any to engage for, until the enhancement demanded shall be authorized by a decree in court given in a regular suit.

7th. I think these enactments are objectionable on the grounds that they would, to the injury of the zemindars and other superior landholders, confer rights upon the ryots never before enjoyed by them, and would tend to establish a state of things which, with a view to the improvement of the country, it is desirable rather to prevent than to promote.

8th. It is quite obvious that the zemindars, from the inability of the courts under the existing system of judicature to decide their suits, would be deprived of legal right to enhance the rent of any resident ryot, and that consequently all resident ryots, if the proposed enactment afforded them the protection intended, would become istumraree proprietors of the lands occupied by them.

9th. That the ryots would be really benefited by such a result is far from certain. It is indeed most probable and almost certain that their condition would be deteriorated. The small portions of land which they severally cultivate would not be rendered more productive than they now are, and of course they would not support the present number of occupants with more comfort than they now do, or a greater number with the same comfort. The descendants of the existing generation, as their numbers increased, would consequently be reduced to the lowest possible condition, and it would only be when reduced to that condition, and compelled to relinquish for the means of subsistence the unprofitable right conferred upon them, that the bar opposed to the improvement of the lands by the impolitic creation of those rights, would be removed.

10th. That all resident ryots are entitled, according to the ancient law and custom of the country, to occupy the lands they cultivate, so long as they continue to pay certain established rules of rent, as is assumed in the preamble to the proposed Regulation, is, I think, also questionable: such a right is not claimed, I believe, by mere ryots, whether resident or non-resident, in the Upper Provinces; and if claimed in the Lower Provinces, it could not, I apprehend, be established by a reference to either the ancient law or the ancient custom of the country. It would be difficult to show when the law referred to was in force; and if it ever was in force, it would be still more difficult to prove that it intended to confer upon mere cultivators a right to derive any greater advantage from the cultivation of the lands allotted to them, than that for which they first undertook to cultivate the allotment; in other words, a right to share in the increasing value of lands, a right which the privilege of continuing to cultivate the same allotment at fixed rates of rent would really amount to. As to the custom of the country, it has always been opposed to such a privilege, it being notorious that the zemindars and other superior landholders have at all times been in the practice of exacting from their ryots as much as the latter can afford to pay.

11th. In point of fact, it is impossible to establish rates of rent which shall always continue equitable, or to enforce adherence to rates arbitrarily fixed, after the lands have become capable of affording higher rates, in consequence of the enhanced value of their produce, without conferring upon the cultivators a right to a progressively increasing share of that value, a right which they never enjoyed and do not pretend to claim, and which would be superior to and incompatible with the right of property in the soil, which has been recognized to be vested in the zemindars.

12th. On these considerations, I think it would be wrong to authorize the Judicial or Revenue officers of Government to interfere in the adjustment of the terms of contract to be entered into between the landholders and the cultivators, or to impose any other restrictions upon the former than may be necessary to protect the latter from exactions on any account whatever over and above the specific rent which they may be bound to pay either by express or implied agreement. That protection would be afforded, as fully perhaps as a mere enactment can afford it, by declaring that all arbitrary cesses of every denomination, whether old or new, shall be held to be illegal, and that ryots allowed to cultivate, without having executed written engagements specifying the amount or the rates of rent to be paid by them, shall not be liable to any process to enforce payment of a higher amount, or higher rates of rent, than may have been paid by them for them for the past year.

13th. In endeavouring to promote the welfare of the cultivating classes, it seems to me necessary to keep in mind that the majority of those classes are, and must continue to be, only agricultural labourers. The capitalist, whether zemindar, ijaradar or mahajon, who advances the money required to defray the expenses of cultivation, is the person who receives, and is entitled to receive, all that remains of the produce of the land, after deducting the portions which must be allowed to the cultivator for his labour and to the proprietor for rent, and we may be assured that the portion of the cultivator will never be more than must be allowed to him in order to obtain his labour, whether the rent charged on the land he cultivates be high or low.

14th. If this is the case, it must be obvious that the comfort and happiness of the mass of the agricultural population can only be promoted by improving their condition as labourers, and that I apprehend can only be done by means calculated to raise the demand for their labour, and to produce such a change in their habits and customs as will increase their wants, and make comforts and conveniences not now enjoyed by them, be deemed necessaries of life.

15th. The measures which would operate most powerfully, and which indeed may be said to be necessary to produce this desirable change, are the establishment of a system of judicature capable of securing to all classes, the lowest as well as the highest, the fruits of their industry, the removal of impediments to commerce both internal and external, and

Appendix, No. 21.

Indian Tenures and Agricultural Interests, Bengal.

permission to Europeans to settle in the country, with leave to hold lands and to engage in agricultural as well as in manufacturing and commercial speculations.

16th. All these measures are, I conceive, necessary, and the last-mentioned no less so than the others. The policy which dictated the law disqualifying Europeans from holding lands, may have been advisable before our dominion was firmly established, but to that policy only can it be ascribed, that the country has not made that advance in improvement which might have been expected from its long connection with a nation certainly one of the most civilized and most enlightened in the world.

17th. That a departure from the policy alluded to, so as to admit of European capital and intelligence being applied to the capabilities of the country, would be productive of a great addition to its wealth and resources, cannot surely be doubted, and I am aware of only one argument which, in the present day, can be urged against it, which is, that it would expose to European encroachment the rights and property of the native population. To this argument the obvious answer is, that a system of judicature capable of protecting the rights and property of the natives from the encroachment of each other, would be capable of protecting them from the encroachment of Europeans. If the laws were justly and efficiently administered, a European could not, were he so inclined, possess himself of the property of a native in any other way than by giving in exchange for it a consideration which the native wished to obtain, and to this mode of encroachment I can imagine no reasonable objection.

18th. In the course of time, indeed, Europeans, and the descendants of Europeans, might in this way gradually become the holders of the greatest part of the property of the country, and form the principal portion of the population. But this is the very change which, in my opinion, ought to be desired, and it is only, I conceive, by measures calculated gradually to produce it, that any great amelioration of the condition of the country and of its inhabitants can be effected.

6 March 1827. (signed) *A. Ross.*

East India House, 1 June 1832.

J. MILL,
Examiner of India Correspondence.

Appendix, No. 22.

Appendix, No. 22.

Revenue Letter to Bengal, 9 March 1831.

EXTRACT Revenue Letter to *Bengal*, dated 9th March 1831.

Letter from Bengal 26th June 1828.

29. Better security for the right of the ryots.

8. IN your reply to our observations on this subject you express your conviction of its great importance, and state how much of your attention it has occupied, but declare your regret that the result of your deliberations respecting the means of affording the requisite security to the great body of the people, cannot yet be communicated. We trust we need say nothing to excite your zeal in a matter which so little admits of delay, though we are far from denying the greatness of the difficulties which it is necessary to surmount.

78 and 79. The judicial powers to be vested in Collectors according to Regulation IX. of 1825, have as yet been confided only to the Collector of Shahabad, and to the Collector of Jessore in respect to a single pergunnah.

See No. 1, of Appendix.

18. The proceedings referred to in these paragraphs are important, as evidence of the gross oppression to which the ryots are liable at the hands of zemindars and other superior landholders, and the still existing imperfection of the means of protection which your Government affords to them. The power to be vested in Collectors by provision of the Regulation referred to, were intended to supply what was found deficient in the means of protection afforded by the regular courts. But the circumstances brought to light in the proceedings before us, not excepting the misconceptions and mistakes of which you had occasion to complain in the communications of the Board of Revenue in the Lower Provinces, are far from impressing us with a confidence in the remedy. We trust that you have been very attentive to the proceedings of the Collector of Jessore in applying that remedy to the redress of the injuries sustained by the ryots and others in the kismut pergunnah Syedpore. We expect that a minute report of all that has been done by that officer will have been procured by you and transmitted to us; and that we shall find some ground in it on which a judgment may be formed, whether the end we desire to see attained is really provided for by the means in which you now confide. We abstain from saying more at present, both because we desire fuller information, and because we cannot but hope that this subject has particularly engaged your attention among the other particulars connected with the late extensive changes in the system of superintendence. We must however remark,

that

Appendix, No. 22.

that since the year for which Mr. Maxwell was vested with the special powers in the pergunnah of Syedpore must have expired in August 1827, we can see no good reason for the long delay which has left us without any report of the proceedings up to the present date.

Appendix, No. 23.

EXTRACT Revenue Letter to *Bengal*, dated 10th September 1828.

Appendix, No. 23.

Revenue Letter to Bengal, 10 Sept. 1828.

82. WE have perused with particular interest that part of the report of the Collector of Midnapore, dated 19th April 1823, respecting the mode of assessing lands which Mr. Maxwell states to prevail in Bogree, and several adjoining pergunnahs. We desire to be furnished with a full report from the Collector of Midnapore, on the general state of the ryots who hold their lands at a fixed rent, or Revenue, (specifying whether it be in grain or money,) contrasted with the condition of khoodkhast ryots within his district, who hold their lands on the ordinary tenure, viz. a right of perpetual occupancy, and of selecting the crop which they may consider to be best adapted to the soil.

Appendix, No. 24.

EXTRACT Revenue Letter from *Bengal*, dated 15th September 1830.

Appendix, No. 24.

Revenue Letter from Bengal, 15 Sept. 1830.

Reply to Letter to Bengal, 10th September 1828, p. 82.

25. We trust that the report furnished by the Collector of Midnapore through the Sudder Board, and recorded on the annexed date, will be considered satisfactory by your Honourable Court. The Collector has distinctly stated that the ryot of Bogree, whose rent is fixed on the land, (and not on the crop, as is usual in other parts of the district,) has the greatest profit, and that he has a great advantage over the other ryots, whose tenures are different. This we apprehend to have been the point which you were desirous to ascertain. Some of the points touched upon by the Sudder Board possessed a considerable interest, and we felt desirous to press further inquiry into them. The result will be communicated to your Honourable Court in due course.

Appendix, No. 25.

EXTRACT Judicial and Revenue Letter from *Bengal*, dated 1st November 1831.

Appendix, No. 25.

Judicial and Revenue Letter from Bengal, 1 Nov. 1831.

Para. 10. As promised in the 25th paragraph of the Bengal General Letter * of the 15th September 1830, we beg now to submit to you the further information furnished by the local authorities, as to the mode of assessment prevalent in Bogree, and the pergunnahs adjoining to it in the Midnapore district, with the other points arising out of the former Report received from the Sudder Board, on the subject of which the Government had called for explanation. The tenure, to a notice of which the present report of the Collector is confined, is one by which the cultivators pay a fixed quantity of grain for a given extent of land. The Board refer, you will observe, to the other questions alluded to, which are of general application and much importance.

* Rev. Cons. 1831, 30 Aug.; Nos. 7 & 8.

Sale of Landed Tenures, Lower Provinces.

Sale of Landed Tenures, Lower Provinces.

Appendix, No. 26.

Appendix, No. 26.

Revenue Letter from Bengal, 27 Oct. 1793.

EXTRACT Revenue Letter from Bengal, dated 27th October 1793.

Para. 5. TO prevent any erroneous conclusions being drawn from the advertisements for sales of land, which are published in the Gazette, it may be proper to observe that, whenever a landholder falls in arrears, a portion of his lands is advertised for sale, to make good the balance in comformity to the public Regulations. A very small proportion, however, of the lands advertised for sale are actually sold, the proprietors generally paying up the arrear when they find that the pleas under which they have withheld it will not be admitted. You will accordingly observe, from the letter from the Board of Revenue now forwarded to you, that with the exception of a small portion of the lands of the zemindar of Rajashahey, which he allowed to be sold before he discharged his arrears, no part of the estates of the proprietors, from whom nearly the whole of the balance outstanding against the province of Bengal at the end of the year was due, were actually sold, although portions of their respective estates were advertised for sale agreeably to the Regulations. We shall in future furnish you with an annual statement of the lands ordered to be put up to sale for the discharge of arrears of Revenue, distinguishing the lands that may be actually sold from those, the sale of which may be countermanded.

Appendix, No. 27.

Appendix, No. 27.

Revenue Letter from Bengal, 18 Aug. 1794.

EXTRACT Revenue Letter from Bengal, dated 18th August 1794.

Para. 7. AS the number of advertisements for the sale of lands that have been inserted, and which probably will hereafter appear in the Gazette, may attract your notice, we think it proper to observe, that by the third Regulation passed in 1794, Government have relinquished the power, which they have hitherto exercised, in conformity to ancient usage, of confining landholders who fall in balance. The only means of coercion, therefore, which is left for enforcing payment of the public dues, is to advertise for sale a portion of the lands of the defaulters, sufficient to make good the deficiency. This process now issues as a matter of course from the Board of Revenue, when a landholder fails to pay his instalments by the stipulated period, and is afterwards reported to us, for our confirmation. If the defaulter liquidates the arrear before the day fixed for disposing of his lands, the sale is countermanded, and he is charged with any expense that may have been incurred in advertising or attaching the lands ordered to be sold.

8. Considerable delay often arising in obtaining and preparing the accounts of the lands directed to be disposed of, and in apportioning the public Revenue upon them, and, in order that the lands may sell to the best advantage, the Regulations requiring that the sale of lands shall be advertised for one month before the sale takes place, many individuals avail themselves of this unavoidable delay, to withhold their kists for their private purposes, knowing that if they discharge the amount before the day of sale, their lands will not be disposed of. To meet this abuse, the Regulation abovementioned prescribes that all proprietors of land withholding the public Revenue shall be liable, as a fine, to the payment of interest on the amount of the arrears, at the rate of 12 per cent. per annum, from the date on which it became due, to the date of its discharge.

Appendix, No. 28.

Appendix, No. 28.

Revenue Letter from Bengal, 20 Aug. 1795.

EXTRACT Revenue Letter from Bengal, dated 20th August 1795.

Para 3. WE now transmit to you a separate number in the packet, a copy of a letter from the Board of Revenue, with a statement of the lands advertised and sold in the past year 1794.

4. From this statement you will observe, that the jumma or public Revenue of the lands actually disposed of in that year (exclusive of Benares, in which no sales have been made) amounts to Rs. 8,04,029. 14. 15. 1.

5. Of this sum, rupees 5,33,994. 15. 8. 1. constitute the jumma of the lands in Burdwan, sold to make good the arrears due from the zemindar on account of the Bengal year 1200, which ended in April 1794, leaving the sum of rupees 2,70,034. 5. 7. the jumma of the lands disposed of in the remainder of the provinces.

Appendix, No. 29.

EXTRACT Revenue Letter from *Bengal,* dated 1st May 1796.

Appendix, No. 29.

Revenue Letter from Bengal, 1 May 1796.

Para. 17. IN our letter of the 20th August last by the Mary, we transmitted to you a statement of the lands advertised for sale for arrears of Revenue, and the lands actually sold during the year 1794. In future it is our intention to have the annual account made out according to the Bengal, Fussily and Villaity eras, agreeably to which the collections are regulated. We accordingly transmit to you (separate number in the packet) a letter from the Board of Revenue, submitting a statement of the lands advertised for sale on account of arrears of Revenue in the Bengal year 1201, and the Fussily and Villaity year 1202, the former ending in April, and the latter in September 1795.

18. According to the statement, the jumma of the lands actually sold for balances in Bengal amounts to sicca rupees 7,66,696, of which sicca rupees 6,32,758 composed the jumma of lands disposed of in Burdwan, leaving only rupees 1,33,938, the jumma of the lands disposed of in the remainder of the province.

19. The sales in Burdwan were included in the above-mentioned account for 1794, and the circumstances which led to them having been fully detailed in our letter of the 20th August, it is unnecessary here to recapitulate them.

20. The jumma of the lands sold in the Behar province, you will observe, amounts to the inconsiderable sum of rupees 35,528. 7. 2. 1.; those in Midnapore to rupees 88,789. 5. 3.; in Benares no sales have taken place.

Appendix, No. 30.

Appendix, No. 30.

Revenue Letter from Bengal, 31 Aug. 1797.

EXTRACT Revenue Letter from *Bengal,* dated August 31, 1797.

Para. 37. IN our letter of the 1st May 1796, we intimated to you an intention of submitting regularly in future a general report on the sales of land which might take place annually for the recovery of balances of Revenue, with a view to afford you every necessary information respecting the actual extent of these sales, and the value of landed property in the Company's provinces.

38. With the letter above referred to, we transmitted the report for the Bengal year 1201, and Fussily year 1202; and to complete the latter account, we have now the honour of forwarding (a separate number in the packet) a statement from the Board of Revenue, showing the sales in the Bengal districts in 1202, B. S. We expect shortly to receive complete accounts for the year 1203 current in the different provinces respectively, and it is our intention hereafter to submit one general account for a complete Bengal and Fussily year, without adverting to the circumstance of their ending at different periods.

39. From the statement now submitted, which is confined to Bengal, you will observe that the jumma of the lands advertised for sale in that province amounted to sicca rupees 27,24,550; that the jumma of that portion of them which was actually disposed of did not exceed sicca rupees 2,35,966; and that the actual produce of the sale of these lands was sicca rupees 3,70,641.

40. This account furnishes two important results; that the actual sales are inconsiderable in the extreme, and that the increase in the value of landed property far exceeds any expectations which could perhaps reasonably have been entertained.

41. Assuming the malikanah or share of the proprietor at the usual rate of 10 per cent. on the jumma payable to Government, it will appear that a proprietary income of only 23,596 sicca rupees per annum (or less than 3,000 *l.*) has been disposed of during the year in question in the course of distraining for the balances of a province paying an annual Land Revenue of near 2,00,00,000 sicca rupees.

42. With regard to the price at which the lands have sold, it appears equally a subject of surprise when it is remembered that the common rate of interest paid by individuals in this country is 12 per cent. per annum, and that capitals, especially at the present period, may frequently be employed on still more advantageous terms.

43. Assuming the proprietary income as above, at sicca rupees 23,596, and the amount sales at sicca rupees 3,70,641, it appears that the lands nearly averaged 16 years' purchase, a fact which proves incontrovertibly that the assessment was originally moderate, or that the country is greatly improved, and that the purchasers have the firmest confidence in the permanency of the settlement, the general security of property, and the good faith and stability of the Government.

44. With respect to the inconsiderable amount of the sales, it is the more extraordinary, as it must always be expected that amongst the great body of proprietors from whom the Revenue of the province is collected, many will fall in arrears from extravagance, mismanagement or the pressure of private demands, whatever proportion the public Revenue might bear to the produce of their estates.

45. In regard to the great proportion of lands only advertised for sale, you are already fully apprised that Government has divested itself (and of course its executive officers) of all power of compelling the payment of arrears from proprietors, excepting that of disposing of a part of their property.

Appendix, No. 30.

Sale of Landed Tenures, Lower Provinces.

46. Although this process is ultimately efficacious for the recovery of the dues of Government, yet as the Regulations require that before a sale of land for arrears is made, at least a month's previous notice of it is to be given on the spot and in the Calcutta Gazette, and as the lands are not liable to be then disposed of, if the arrear be discharged previous to the date fixed for the sale, it is obvious that every proprietor has it in his power to withhold the dues of Government until that date without risk to his person or property, excepting that he is liable to be charged with interest on the arrear.

47. To prevent those who are disposed to take advantage of this lenity in enforcing the payment of the dues of Government from withholding them for a longer period than is absolutely necessary for observing the forms prescribed by the Regulations with regard to sales, it is become an established practice to advertise immediately a part of the lands of a proprietor who fails in the payment of his periodical instalments, although no doubt may be entertained of his discharging the amount before the day of sale. The advertising the land is no injury to the defaulter if he discharges the arrear, and if he fails in the liquidation of it, Government have the means of compelling payment proportionably earlier; hence the number of advertisements for sales which appear in the Gazette.

48. When the persons of the proprietors of land were declared not liable to attachment for the payment of arrears (excepting in particular cases), and the Revenue officers were not only deprived of the powers of coercion with which they were formerly invested, but subjected to prosecution in the courts of judicature for exactions or acts not expressly warranted by the Regulations for the collection of the public Revenue, we were fully aware that many individuals, from various motives, would take advantage of the opportunity afforded them of withholding the just demands of Government until compelled to discharge them by the approach of the period for the sale of their lands. Reasoning, however, on general principles, we were at the same time convinced that the permanency of the Revenue, and the regular discharge of it, was to be looked for, not from the vigour of the process in the exaction of it, but from the adoption of measures that tended to encourage the purchase and improvement of landed property, and consequently to add to the means of the proprietors for the discharge of the public dues. No measures appeared to us more likely to be productive of this effect than the abolition of the summary and coercive process to which recourse was formerly had for enforcing payment of the Revenue, and which by discouraging individuals from becoming proprietors of land, necessarily tended to depreciate its value, and prevent the improvement of it.

49. The experience of three years, and particularly that of the last, of which the facts above stated form the result, evince that the means which Government has thus restricted itself to for enforcing payment of the public dues, are fully adequate to their object. It is equally apparent that they can never be perverted to the purposes of oppression or extortion, or affect the security or value of landed property in general, as the Revenue is fixed in perpetuity; and those who discharge it are protected from all further demands by the courts of judicature, in which the Government in its executive capacity, and all its officers, are liable to be sued, in the same manner as individuals, for any demand which the party against whom it may be made may deem not warranted by the subsisting engagements or the public Regulations.

50. The statements now submitted to you form perhaps the best evidence that this protection is not nominal; but if any corroboration of it be necessary, we have only to refer you to the proceedings of the Sudder Dewanny Adawlut, and the Governor-general in Council, and to recommend you to trace the progress of suits in the different courts in which Government or its officers are parties with individuals; and we are satisfied that no doubt will then remain of the general confidence in the impartial administration of the laws in these cases, equally with those between individuals, in which neither the public nor its officers have any concern.

51. We feel great satisfaction in having it in our power to furnish you with such undeniable evidence, in opposition to the unwarranted conclusions which appear to have been drawn from the number of advertisements for sales of land. It is evident that the observations which have been made on this subject were founded on erroneous information, or probably on the number of the advertisements for sales published in the Gazette, which the above explanations evince to originate in circumstances highly favourable to the landed interests of the country, and connected with its general prosperity.

52. It is perhaps unnecessary to point out to your notice, that the statement, as far as regards the districts of Sylhet and Jessore, is imperfect; but as the general result is very little affected by this omission, we did not deem it of sufficient importance to delay the transmission of the account.

Appendix, No. 31.

Appendix, No. 31.

Revenue Letter from Bengal, 23 Sept. 1798.

EXTRACT Revenue Letter from *Bengal*, dated 23d September 1798.

Para. 35. AGREEABLY to the intimation in our letter of the 31st August 1797, we have the honour to transmit to you (numbers in the packet) a statement of the amount of the sales of land in the provinces of Bengal, Behar, Orissa, and Benares, in the years 1203 and 1204.

36. From

Appendix, No. 31.

Revenue Letter from Bengal, 23 Sept. 1798.

36. From the first of these statements, you will observe that the jumma, or public assessment, of the lands which were advertised for sale in the year 1203, was Rs. 28,70,061; that the jumma of the lands which were actually sold was Rs. 14,18,756; that the gross produce of the sales was Rs. 17,90,417; and that the rate of the sales, assuming the proprietary income as usual at 10 per cent., was, on a general average, between 12 and 13 years' purchase.

37. The statement for the year 1204 (which has been prepared in a different form) shows that the jumma of the lands which were published for sale was Rs. 26,66,191; that the jumma of the lands which were actually sold was Rs. 22,74,076; that the gross amount of the sales was Rs. 21,47,580; and that the average rate of the sales was about nine and a half years' purchase.

38. In explanation of this apparent increase of the actual sales, and of the diminution in the price of land, compared with the corresponding statements in the year 1202, you will observe from the letter of the Board of Revenue, that there is every reason to believe that many of the landholders allowed their lands to be exposed to sale, and afterwards bought them in on their own account under fictitious names.

39. Of the lands sold in Burdwan in the last year (which amount to so large a proportion as nearly one-third of the gross sales in the four Provinces, or 6,44,325 rupees,) the zemindar is said to have bought in to the amount of Rs. 6,14,410, leaving the jumma of the lands actually transferred in this district at the inconsiderable amount of Rs. 29,914.

40. The general inducement to the proprietors to have recourse to this practice is the advantage which they derive from withholding the payment of the Public Revenue. In some cases they may be actuated by a desire to derive an unfair advantage by cancelling the leases of their under-farmers, which, by the 44th Regulation of 1793, are annulled by every transfer of property at public sale.

41. The means of removing the former of these inducements is (as will be hereafter noticed) now under our consideration; and we trust that we shall also be able to remove the latter, without incurring any of the evil consequences against which the above-mentioned Regulation is intended to guard.

42. It is farther to be remarked, that a large proportion of the sales has taken place in the most extensive zemindarries, the proprietors of which (as we have frequently had occasion to observe to you) uniformly withhold their payments as late as is practicable.

43. With respect to the decrease in the average price of the lands compared with the sales of 1202, the late public loans, as well as the exigencies of individuals, having raised the rate of interest throughout the country, the consequent advantage with which capital can be employed has necessarily occasioned a proportionate, although a temporary, reduction in the price of landed property.

44. The inutility of entering into a competition with proprietors, who had determined to buy in their own lands at any price, is also supposed by the Board of Revenue to have discouraged many persons from bidding for landed property exposed to public sale.

51. It is our intention to lose no time in modifying the process at present observed in the collection of the Public Revenue, so as to preclude the landholders from the means of withholding the Public Revenue, without at the same time affecting the security of property.

52. We propose also to adopt measures for enabling the landholders to recover their demands on their tenants with greater facility and expedition than the present rules for for distraining for arrears admit. In framing these rules, we shall of course be careful not to deprive the cultivators who pay their rents with punctuality of that security against exaction and oppression, which they now derive from the existing Regulations.

53. It is by no means, however, our opinion that the arrears due on account of the past year from the zemindars are to be ascribed generally to the insufficiency of their powers to collect their rents, although we think it equitable to combine, with the more summary mode of collecting the Public Revenue, which we have in contemplation to adopt, every facility which can be given to the zemindars in realizing the rents, consistently with the just rights their tenants.

Appendix, No. 32.

EXTRACT Revenue Letter from *Bengal*, dated 31st October 1799.

Appendix, No. 32.

Revenue Letter from Bengal, 31 Oct. 1799.

Para. 72. WE have passed a Regulation (VII. of 1799, copies of which will be transmitted in the packet), which we have reason to hope will operate very materially in preventing in future the inconvenience experienced from the great accumulation of balances. The objects of it are, first, to enable the landholders, by a more simple and expeditious process, to collect their rents from their under-tenants; and, secondly, to invest the officers of Government with more summary powers for enforcing payment of the public demands. This subject, however, having been frequently adverted to in our former letters, and it having been very fully discussed in the Minutes of the Board of Revenue, recorded on our proceedings of the 29th August last, it does not appear to us necessary to enter into a particular explanation of the different provisions contained in the Regulation, to which we beg leave generally to refer your Honourable Court.

79. Your Honourable Court will observe, from the Minutes of the Board of Revenue, on the subject of the proposed Regulation, that several of the members strongly urged the necessity

Appendix, No. 32.

Sale of Landed Tenures, Lower Provinces.

necessity of recurring to the former practice of confining the landholders for enforcing payment of arrears; but, independently of the inconsistency of adopting a measure of this kind, evidently calculated to degrade the landholders, at a time when it was generally admitted that this authority was insufficient, even for the preservation of their just and indisputable rights, no ground appeared to us for presuming that the measure would be effectual. The objections to it were at the same time evident: it must necessarily depreciate the value of landed property, by annexing to the tenure conditions attended with personal disgrace; by depriving the zemindars of all the influence derived from personal character, by subjecting their persons to restraint, at the moment when the state of their affairs rendered their utmost exertions necessary, their difficulties would have been aggravated, and they would have been deprived of the means of affording the satisfaction which it was the object of this compulsory proceeding to enforce. It is a very insufficient argument in favour of the measure, that a few dissipated individuals, from the apprehension of public disgrace, would have been restrained in extravagance, and have observed their engagements with better faith. It is scarcely to be presumed, that this apprehension would operate more forcibly than the fear of losing their estates, and the prospect of impending ruin; and even if it had this effect, in some slight degree, it would by no means justify a measure which must be felt as a severe penalty by the great body of proprietors of land.

80. Far from reverting to this system, it appeared to us necessary to strengthen the authority of the zemindar, reasons existing to warrant a belief that the under tenantry had in some instances, under the general protection afforded by the courts of justice, entered into combinations which enabled them to embarrass the landholder in a very injurious manner, by withholding his just dues, and compelling him to have recourse to a tedious and expensive process, in order to obtain satisfaction for claims which ought not to have admitted of dispute.

81. This licentiousness, however, of the tenantry, although its effects in particular cases are to be regretted, indicates a change of circumstances which must be viewed with satisfaction. It is evident that the protection intended to be afforded by the equal administration of justice is real and efficient; that the care and attention which your Honourable Court, with so much solicitude, urged us to observe for preventing the oppressions heretofore exercised by the more powerful landholders, have not been exerted in vain; and that in the success of these exertions, a foundation has been laid for the happiness of the great body of the people, and, in the increase of population, agriculture and commerce, for the general prosperity of the country.

82. That in a series of years there should be individuals who, from extravagance or mismanagement, have ruined their estates, cannot be considered matter of surprise in this or any other country; and the instances adduced by the acting President of the Board of Revenue by no means establish that the proportion in these Provinces has been such as to occasion alarm, or to render it necessary to refer, in explanation of the circumstance, to other causes than those which universally operate.

Minute recorded 29th August.

83. It was originally foreseen that the management of the very large zemindarries would be extremely difficult, and that these immense estates were likely, in the course of time, to fall into other hands, by becoming gradually subdivided; an event which, however much to be regretted, as affecting the individual proprietor, would probably be beneficial to the country at large from the estates falling into the possession of more able and economical managers.

84. The singular extravagance and incapacity of some of the zemindars have precipitated this event; and it is remarkable that among them we find the zemindar of Dinagepore, whose estate was supposed to be more easily assessed, and to produce a much larger income than any zemindarry in the country. In the hands of the officers of Government, during his minority, it produced to the proprietor a very large surplus (several lacs of rupees) after paying the public Revenue, which was realized with such facility, that the payments into the public treasury frequently anticipated the demand to a very considerable amount. This productive estate has, however, been dissipated in a very few years by the idle and profligate extravagance of the zemindar; and the circumstance shows that, against the effects of such profligacy, no precautions of the Government, no degree of moderation in its demands, can adequately provide.

85. We can by no means admit as a general inference, that the zemindars, notwithstanding the difficulties experienced by a few individuals from the conduct of their tenants, are at all to be considered in a situation of distress; the reverse we believe to be the case; and if their present circumstances be contrasted with their situation prior to the settlement, it will appear that, from the precarious possession of a nominal property to which little value was attached, they have been raised to a state of independence and affluence.

86. We have the honour to transmit to you (a number in the packet) a statement of the the lands disposed of for arrears of revenue in the Bengal and Fussily year 1205.

87. This statement, we are sorry to observe, shows that the proportion of sales was greater, and the rate of sales less, than heretofore.

88. The increased proportion of the sales is, the Board of Revenue observes, to be accounted for from the practices adopted by the zemindars of allowing their lands to be sold, and purchasing them again in fictitious names, with a view to their exercising a discretion under Regulation XLIV. 1793, of cancelling the lease of their under-tenants. It has been one of the objects of Regulation VII. 1799, to prevent this practice in future; and we hope that the means provided for the purpose will be effectual. The sales have otherwise been extensive, in consequence of the failures in some of the large zemindarries, a circumstance already adverted to.

89. With

Appendix, No. 32.

Revenue Letter from Bengal, 31 Oct. 1799.

89. With respect to the rate of sale, we can only remark that the interest of money being very high during the period in question, less inducement existed for individuals to invest their money in landed property; and in proportion as the competition was limited, the value of the property would necessarily be diminished. We are also of opinion, that the difficulties experienced by the zemindars, in some instances, in realizing their rents, may have caused some apprehension, and have tended to deter individuals from investing their funds in the purchase of land; an apprehension, however, which we hope in future to preclude.

Appendix, No. 33.

EXTRACT of the Company's Revenue Letter from *Bengal*, 5th March 1800.

Appendix, No. 33.

Revenue Letter from Bengal, 5 March 1800.

24. WITH our Letter of the 31st October last we had the honour to transmit to you a copy of the 7th Regulation, passed in 1799.

25. The object of that Regulation was to vest the proprietors and farmers of lands with additional powers of realizing their dues from their under-tenants and ryots, and to facilitate the collection of the public dues from the proprietors and farmers of lands, the Regulations which it was found necessary to enact on the first establishment of the system for the protection of the rights of the ryots and under-tenants, and of the proprietors and farmers of lands, having not only afforded that protection, but enabled the parties respectively to whom it was extended to avail themselves of the law to withhold, in many instances, what they were justly bound to pay.

26. This Regulation was passed in August 1799; but from the unavoidable delay in the translation of the Regulation into the native languages, and in the circulation of it, its operation did not commence until the month of October following.

27. It is with the greatest satisfaction we acquaint you that there is every ground to believe that this Regulation will answer all the purposes for which it was enacted, without at the same time affording to the proprietors or farmers of land the means of oppressing their under-tenants and ryots, or vesting in the executive authority or its officers any powers which can be employed for the purpose of infringing the rights of the proprietors of estates, or of affecting the value of landed property.

Appendix, No. 34.

EXTRACT Revenue Letter from *Bengal*, 1st March 1805.

Appendix, No. 34.

Revenue Letter from Bengal, 1 March 1805.

THE proceedings of the 28th February contain a statement of lands sold for the recovery of arrears of public assessment in the Bengal year 1210, or official year 1803-4. The aggregate jumma of the lands sold on that account is sicca rupees 5,58,987. 8. 5., and the amount realized is sicca rupees 5,38,956. 13. 1. 3.

Reckoning the annual income of the proprietors according to the usual mode of computation, at one-tenth of the jumma, the lands appear to have been sold on an average, at nine years, seven months, 21 days' purchase.

From the high price at which these lands have in general been sold, it may be presumed that the balances for which they were disposed of arose, not from the produce of the lands being insufficient for the discharge of the public demands, but from mismanagement or extravagance on the part of the proprietors, or from their having applied the collections to the payment of their debts, or other private purposes. Circumstances of this nature must frequently occasion sales of land for balances, whatever may be the ability of the lands to discharge the public demands.

Your Honourable Court will no doubt observe with satisfaction the complete security afforded for the payment of the public Revenue by the value which landed property has attained.

Appendix, No. 35.

EXTRACT Revenue Letter to *Bengal*, dated 21 March 1806.

Appendix, No. 35.

Revenue Letter to Bengal, 21 March 1806.

Letter from, dated 1st. March 1805.

Paras. 24 to 27. Report of sale of lands of defaulting renters for 1210, or 1803-4.

29. WE are unable to concur in the opinion you have expressed, that the price at which these lands have been sold is high; for adverting to your former reports on the sales of lands, we find that in 1796-7 the average rate of sale was then from 12 to 13 years' purchase and that in the following year the average was only about nine and a half years' purchase, which you considered as a falling off. You attributed this decrease to the enhanced rate of the

Appendix, No. 35.

Sale of Landed Tenures, Lower Provinces.

interest of money throughout the country, and the consequent advantages with which individuals could employ their capitals in the public loans, and the same cause we think may have effected the sales of 1803-4, when the public exigencies required loans to a greater extent than at any former juncture. We desire it to be explained to us why so very great a disproportion exists in the value of land in different districts. In some we observe the land sold as high as for 24, and even 33 years' purchase, while in others the rate was little more than one year, and in some only nine months' purchase.

Appendix, No. 36.

Appendix, No. 36.

Revenue Letter from Bengal, 7 Feb. 1807.

EXTRACT Revenue Letter from *Bengal*, dated 7th February 1807.

Letter to, dated 21st March 1806.

29. Observations on the rates at which the lands of defaulting renters have been sold, and requiring explanation why so great a disproportion exists in the value of lands in different districts.

Para. 20. WE regret that the statement of the sales of lands, to which this paragraph refers, has not proved satisfactory to your Honourable Court. With respect to the variation observable in the price paid for the lands in question, many circumstances may, we conceive, have occurred to produce that effect.

21. From the nature of the case it is extremely difficult to obtain such information respecting the gross produce of estates as shall altogether preclude inequality in the assessment of the lands; some of the estates in question consequently may have been subjected at the conclusion of the permanent settlement in some degree to a higher assessment, compared with the actual produce of the lands, than others. But whether such inequality existed originally or not, it appears to us that it might naturally be expected that considerable alterations would take place in the time which has elapsed since the conclusion of the permanent settlement; that some estates would be materially improved by care and attention; and that others would necessarily suffer from the neglect or incapacity of the proprietors. Exclusively of these considerations, local circumstances must have a material influence on the value of landed property. Its vicinity to a large town or village, particularly if the population of such town or village be increasing, must have a material tendency to enhance the value of the lands. These are the principal causes which have, in our opinion, occasioned the variation in the price of landed property noticed by your Honourable Court; but in what degree they may have respectively produced that effect in the particular cases to which your remarks allude, cannot be ascertained without minute local inquiries, which would occasion much inconvenience and embarrassment, and would otherwise be liable to great objections, without any adequate public benefit.

Appendix, No. 37.

Appendix, No. 37.

Revenue Letter from Bengal, 21 Aug. 1806.

EXTRACT Revenue Letter from *Bengal*, dated 21st August 1806.

Para. 27. ON the proceedings noted in the margin * is recorded a letter from the Board of Revenue, enclosing a statement of lands sold in the Bengal and Fusly year 1211, for the recovery of arrears of public Revenue. The aggregate amount of the jumma of the lands sold is only rupees 3,30,338 out of a jumma of upwards of 3,00,00,000 rupees. It affords to us the highest satisfaction to be enabled to point out to your Honourable Court the facility with which the public Revenue is now realized in those provinces, and the very limited extent of the public sales for the recovery of arrears of assessment.

*Mis. Cons. 17 July.

Appendix, No. 38.

Appendix, No. 38.

Revenue Letter from Bengal, 14 Dec. 1811.

EXTRACT Revenue Letter from *Bengal*, dated 14th December 1811.

Par. 66. IN order to complete the general review of the collection of the different branches of the public Revenue, noticed in the preceding paragraph, we have the honour to transmit (a separate number) a copy of a letter from the Board of Revenue, enclosing a statement of the lands advertised, and actually sold, for the recovery of arrear of public assessment in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), in the year 1216 B. S. and F. S.

67. The jumma of the lands actually sold is only rupees 83,485, the amount of the purchase-money rupees 2,32,451.

68. It would be superfluous to offer any remarks on statements which, of themselves, indicate so strongly the agricultural prosperity of the country.

Appendix, No. 39.

EXTRACT Revenue Letter to *Bengal*, dated 28th October 1814.

Appendix, No. 39.

Revenue Letter to Bengal, 28 Oct. 1814.

Letter from, dated 14th December 1814.

(Par. 66 to 68.) Lands sold for the recovery of arrears of revenue.

38. WE have read with attention the information contained in these paragraphs, *videlicet*, that the lands advertised and actually sold for the recovery of public assessment, on account of Fusily 1216, in the provinces of Bengal, Behar, and Orissa (excepting Cuttack), bore a jumma of only rupees 83,485, and that the purchase-money amounted to rupees 2,32,451.

39. To enable us to judge of the *value* of landed property in the Lower Provinces, it is desirable that the next statement you transmit of a similar kind should be accompanied with an estimate of the rent payable to the zemindar from the lands exposed to sale. If, when the permanent settlement was introduced, the zemindar's allowances amounted to no more than ten per cent. upon the Government jumma, their interest in the lands disposed of in Fusily 1216 must have sold for near 28 years' purchase, which (taking the common interest of money in India to be 10 per cent.) is equal to near 56 years' purchase in Europe. It follows, therefore, that the zemindar's allowances must, from the beginning, have greatly exceeded their nominal amount, or that their emoluments must have subsequently been increased by arbitrary exaction, or that, in the interval, the agricultural prosperity of the country, and the value of landed property, must have advanced with a rapidity perhaps beyond example.

(Par. 107.) Irrecoverable balances ordered to be struck off the public accounts.

97. After perusing the Consultations referred to in this paragraph, in paragraph 15 of your letter dated 21st March, and in paragraph 112 of your letter dated 30th October 1812, the only observation that occurs to us upon the proceedings therein recorded respects the heavy balances which have accrued, particularly in the districts of Tirhoot, Shahabad, Burdwan, and Nuddea, in consequence of the sale, on account of Government, of mehals, which did not yield a sufficient sum to discharge the arrears of assessment, and occasionally in consequence of a reduction in the jumma on the re-settlement of forfeited estates. It is not easy to reconcile an accumulation of irrecoverable arrears from such causes, with the facts stated in paragraphs 66 to 68, and 90 and 91 of your letter, now under reply. In the former of the two passages referred to, the purchase-money of lands, yielding a jumma of rupees 83,485, and exposed to sale in Fusily 1216, is said to have amounted to rupees 2,32,451; and from the latter passage it appears, that in the case of some mehals, the immediate property of Government, which had been sold on public account in 1810, a rise of about 10,000 rupees had been obtained in the jumma, besides a sum of rupees 1,88,955, which had been paid for the mehals in question, subject to that increased rate of assessment. These facts were mentioned by you, for the purpose of showing the enhanced value of landed property in the territories subject to your government. Some explanation, therefore, seems to be necessary with reference to the apparently contradictory facts contained in the letter addressed to you by the Board of Revenue on the 22d March 1811, with the view of accounting for the irrecoverable arrears of 1210 and 1211 (1805 and 1806), from which we are left to conclude, not only that, in many instances, the price paid for the sequestered estates had been inadequate to discharge the arrears of the previous assessment, but also that, in some instances, a reduction had taken place in the subsequent assessment. You are accordingly directed to furnish us with an explanation of this apparent discordance, which we confess ourselves at present unable to reconcile.

Appendix, No. 40.

EXTRACT from a Minute by Mr. *Dowdeswell*, late Senior Member of the Board of Revenue.

Appendix, No. 40.

Minute by Mr. Dowdeswell.

7. *Partition of Estates.*—THE rules regarding the partition of estates still appear to me very defective. In proof of the justness of this opinion I shall only observe that, during the seven months that I have officiated as a member of the Board of Revenue, we have only confirmed five butwarrahs, whether ordered during the time that I have sat at the Board, or before that period. I need not dwell on the inconvenience, embarrassment and loss experienced by individuals, from the delay attendant on the performance of that duty; an evil which must continue to be felt until some other means than those which now exist shall be adopted for the purpose of obtaining accounts of the produce, extent and boundaries of estates.

8. *Sales for the Recovery of Arrears of Assessment.*—Considerable difficulty is likewise experienced, arising also from the cause noticed in the preceding paragraph, in bringing lands to sale for the recovery of the arrears of assessment: the Board is consequently reduced to the necessity, on almost all occasions of that nature, of either advertising entire

Appendix, No. 40.

Sale of Landed Tenures, Lower Provinces.

estates or fractional portions of estates, the latter of which expedients involves all the inconvenience already noticed regarding butwarrahs.

10. *Distress and Sale of Property for the Recovery of Arrears of Rent.*—No branch of the business of the Board of Revenue has engaged more of my attention than the distress and sale of property for the recovery of arrears of rent. Satisfied of the oppressions which are frequently committed by the landholders in the exercise of this power, I, shortly after I had taken my seat at the Board, recorded my sentiments at some length on the subject. The Collectors generally were, in consequence, directed to submit their opinions regarding the abuses which I was led to suppose existed, and the best means of obviating them in future. I likewise endeavoured to obtain, through private channels, such information as might be best calculated to assist my judgment in preparing rules for the prevention of the existing abuses. The reports of the Collectors have hitherto been only in part received; and, from all the inquiries which I have made on the subject, the modification of the present rules appears to me a work of great difficulty. The question will, of course, be further discussed at the Board of Revenue; and if I can now afford any further assistance in the business, I shall be most happy to do so.

Appendix, No. 41.

Appendix, No. 41.

Revenue Letter from Bengal, 7 Oct. 1815.

EXTRACT Revenue Letter from *Bengal,* dated 7th October 1815.

Letter to, dated 28th October 1814.

(Par. 38 and 39.) Observations on sales of land for the recovery of arrears of revenue, and requiring estimate of rent payable to zemindars from lands exposed to sale.

Par. 13. WE apprehend that considerable difficulty would be experienced in any attempt to form an accurate estimate of the rent payable to the zemindars from estates exposed to public sale for arrears of revenue.

14. The abolition of the office of canongoe, and the want of village records in which confidence could be reposed, combined with the habitual jealousy of the proprietors, would render any scrutiny of that nature generally fruitless; and it would seldom, we apprehend, be practicable to procure that accurate information, and those detailed accounts, on which alone such an estimate could be formed.

15. With these impressions, we have not thought it advisable to institute any inquiry regarding the points noticed by your Honourable Court; but should the office of canongoe ever be generally revised, and the office of putwarry placed on a proper footing, less difficulty will certainly attend the discussion of any question of that nature.

Appendix, No. 42.

Appendix, No. 42.

Revenue Letter from Bengal, 8 April 1817.

EXTRACT Revenue Letter to *Bengal,* dated 8 April 1817.

Par. 95. We observe, from the letter of the Board of Revenue* here referred to, that lands were advertised for sale for the recovery of arrears of assessment, bearing a jumma,

In 1218, of - - - - - - - -	*Rs.* 1,07,46,505,
In 1219 - - - - - - - - - -	23,58,612:

that the jumma of the lands actually sold,

In 1218, was - - - - - - - - -	*Rs.* 30,931,
In 1219 - - - - - - - - - - -	90,898,

and that the price of the lands actually sold in the latter year amounted to rupees 4,08,395, the purchase-money, as you state, bearing a proportion of about four and a half to the jumma. But the remark of the Revenue Board is equally true, that the estates sold on an average "at the rate of nearly 45 years' purchase of the malikanah; and assuming, according to former computations, that purchasers expect an income or interest of 10 per cent. on their principal, this average would appear to indicate that the medium of the net income of proprietors is in the proportion of 45 to 100 of the sudder-jumma."

96. In the 36th paragraph of our despatch from this department, dated the 16th June 1815, we desired an explanation of the great disproportion between the lands advertised for sale and those actually sold; an explanation which is no less called for by the statement above given, than by that to which you drew our attention in your letter of the 19th June 1813. The other observations which we then made upon the statement referred to in your letter of the last-mentioned date are more or less applicable to that now before us.

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* Dated 13 September 1814.

Appendix, No. 43.

EXTRACT Revenue Letter from *Bengal*, dated 4th July 1817.

Appendix, No. 43.

Revenue Letter from Bengal, 4 July 1817.

161. THE proceedings noted in the margin* contain a letter from the Board of Revenue, enclosing a Statement of the lands advertised and actually sold for the recovery of arrears of Revenue in the provinces of Bengal, Behar and Orissa (excepting Cuttack), in the year 1221 B. S. and F. S. respectively.

170. The jumma of the lands actually sold amounted to rupees 74,053, and the amount of the purchase-money was rupees 4,20,279; so that, assuming the proprietor's profit at one tenth of the sudder jumma, the lands in question would appear to have sold at an average of nearly 57 years' purchase.

171. The balance due by the defaulters of lands ordered for sale but not sold, amounted to sicca rupees 10,87,414. The balance due from the lands actually sold was sicca rupees 48,445.

172. It would have been satisfactory to us to have been enabled to explain distinctly the causes to which the variety in the price of the lands sold in the different districts is to be ascribed.

173. The omission, however, of the Board to furnish this information on the present occasion, your Honourable Court will find to be for the most part supplied by the report which was furnished by that authority, in reply to the reference made to them on the subject of the 97th paragraph of your Honourable Court's despatch of the 28th October 1814.

174. To that report, which is recorded on the annexed date†, we beg permission to refer your Honourable Court.

Appendix, No. 44.

EXTRACT Revenue Letter from *Bengal*, dated 17th July 1818.

Appendix, No. 44.

Revenue Letter from Bengal, 17 July 1818.

64. THE proceedings noted in the margin‡ contain a letter from the Board of Revenue, enclosing a statement of the lands advertised and actually sold for the recovery of arrears of Revenue in the provinces of Bengal, Behar and Orissa (excepting Cuttack), in the year 1222 B. S. and F. S. respectively.

65. The jumma of the lands actually sold amounted to rupees 96,772, and the amount of the purchase-money was rupees 3,73,346; so that, assuming the proprietor's profit at one tenth of the sudder jumma, the lands in question would appear to have sold at an average of 38 ½ years' purchase.

66. The letter above alluded to contains the explanation required by your Honourable Court's letter of the 8th April last, respecting the disproportion between the lands advertised for sale and those actually sold.

Appendix, No. 45.

EXTRACT Revenue Letter to *Bengal*, dated 21st March 1821.

Appendix, No. 45.

Revenue Letter to Bengal, 21 March 1821.

Letter from, dated 1st November 1816; par. 98 to 102.—Statement of lands advertised for sale on account of arrears of Revenue, and of the portion sold in the provinces of Bengal, Behar and Orissa (excepting Cuttack), in the year 1220 F. S. and B. S.

45. Beside the Statement in these paragraphs, we have before us (in paragraphs 169 and 174 of your letter of 4th July 1817, and in paragraphs 64 and 66 of letter of 17th July 1818) corresponding Statements for the years 1221 and 1222. The results are as follow:

YEARS.	Jumma of Lands ordered for Sale, but not sold.	Jumma of Lands sold.	Purchase Money.	Years' Purchase, reckoning the Proprietor's Profit at 10 per Cent. on the Jumma.		
	Rupees.	*Rupees.*	*Rupees.*	*Years.*	*Ms.*	*Days.*
1220 B. S. and F. S. - -	27,51,777	1,50,215	10,64,418	71	0	0
1221 - ditto - - - -	20,93,151	74,053	4,20,279	57	0	0
1222 - ditto - - - -	28,90,005	96,772	3,73,346	38 ½	0	0

46. The

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* Revenue Consultations, 11th April 1817, Nos. 1 and 2.

† Ibid, 6th September 1816, No. 4.

‡ Ibid, 10th July 1818, Nos. 21 and 25.

Appendix, No. 45.

Sale of Landed Tenures, Lower Provinces.

46. The great disproportion between the lands advertised for sale and those actually sold, on which an explanation was demanded in our letter of the 8th April 1817, is accounted for in the letter of the Board of Revenue, to which we are referred by your letter (paragraph 66), dated 17th July 1818. The advertisement of the lands is, it appears, a species of coercion, which very frequently produces the payment of arrears without a necessity of proceeding to the ultimate remedy.

47. Another circumstance particularly demanding explanation is the remarkable difference (one-tenth of the sudder jumma being taken as the landholder's share) in the number of years purchase, which varies, according to the accounts before us, from four to one hundred and eighty. We perceive that, in your letter to the Board of Revenue, under date 15th March 1816, you instructed them to notice, on future occasions, the causes of this variety; and in your letter dated 4th July 1817, paragraph 173, you refer us to a report of the Board, in which you say we shall find " this information for the most part supplied." One general cause is there assigned, namely, the great difference as compared with the actual produce of the assessment payable by different estates; and of this difference two sources are pointed out: first, the inequality of the assessment at the time of the perpetual settlement; and secondly, the alteration since that time in the value of estates. The Board remark, that " the materials on which that settlement, generally speaking, was formed, were very imperfect and unsatisfactory." Of the truth of this statement we have sufficient reason to be convinced; but what is adduced by the Board, in order to account for the alteration which has taken place in the value of estates since the period of the perpetual settlement, is far from supplying all the information which we require. In a subsequent letter, indeed, dated 10th April 1818, they state their incapacity to supply this information. " It is," they say, " totally out of our power to account for the difference between the price of the different estates with reference to their jumma, farther than by supposing that in the one case the estates are more valuable, either from increased cultivation or from the assessment having been originally lighter than they are in the other." We cannot consider this mode of dismissing the subject as satisfactory, and we are not persuaded that the means might not be found of discovering in what proportion the original inequality of the assessment, and the subsequent alteration in the value of the estates, have contributed to produce the effect which is now under our consideration. Of the increased value of estates, the increase of cultivation is not the only possible cause. The sacrifice of all the rights of the ryots may possibly be another; and the increased confidence in the stability of the permanent settlement may be a third. Nor is increase of value the only species of variation. Decrease of value has often occurred since the perpetual settlement; and of this the Board of Revenue themselves have, in a loose way, pointed out certain causes, as encroachment of rivers, calamity of seasons, mismanagement, desertion, fraudulent separations, to which they add, " and a variety of other causes."

48. We cannot but believe that a comprehensive report upon this subject, taking it in all its bearings, would, if executed with fidelity, and with all the means of information which the Board of Revenue have at command, be attended with great advantage, and that it would make us acquainted with particulars affecting very intimately both the condition of the people and the success of our administration.

Appendix, No. 46.

Appendix, No. 46.

Revenue Letter from Bengal, 1 Aug. 1822.

EXTRACT Revenue Letter from *Bengal*, dated 1st August 1822.

244. IN the 64th paragraph of our despatch, dated 17th July 1818, we submitted to the notice of your Honourable Court the statement of lands advertised and actually sold, for the recovery of arrears of Revenue, in the provinces of Bengal, Behar and Orissa (excepting Cuttack), in 1222, B. S. and F. S. respectively.

245. Our proceedings of the dates entered in the margin* contain corresponding Statements for the years 1223 to 1226 B. S. and F. S., of which the following is an Abstract:

YEARS.	Jumma of Lands advertised for Sale, but not sold.	Jumma of Land sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietor's Profit at 10 per Cent. on the Jumma.		
	Rupees.	*Rupees.*	*Rupees.*	*Years.*	*Ms.*	*Days.*
1223 B. S. and F. S. - -	2,22,23,048	17,930	1,22,871	69	7	22
1224 - ditto - - -	1,65,87,864	30,971	1,30,729	42	2	4
1225 - ditto - - -	2,07,91,201	43,137	1,28,645	29	9	26
1226 - ditto - - -	2,36,42,828	55,537	2,71,407	48	10	13

246. Your

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* Revenue Consultations, 29th June 1821, Nos. 5 to 59; 25th April 1820, No. 16; 21st August 1821, Nos. 3 to 6.

Appendix, No. 46.

Revenue Letter from Bengal, 1 Aug. 1822.

246. Your Honourable Court is aware that in the Lower Provinces almost all measures of coercion have been superseded by the process of advertisement for public sale, and the number of estates advertised for payment will always be very great. The proportion of land sold is, however, inconsiderable; and part of it consists, we believe, of estates which the proprietors desire to dispose of in this manner. The sale price is on an average equal to nearly four and a half times the annual Revenue of Government; and landed property being very highly prized, we should imagine that, where circumstances are favourable, it may be estimated to amount to at least 16 years' purchase of the net rental.

247. We have frequently urged on the Collectors the necessity of care and tenderness in applying the process of public sale, especially in those parts of the country where the joint proprietors are numerous, and of the class of cultivating zemindars; and in regard to these some new distinct provisions may be required.

248. With this reservation, we are disposed to think that, within the sphere of the permanent settlement, the process now followed is as good as anything that could be adopted; but as the want of punctuality on the part of the zemindars occupies uselessly a great portion of the time of our Revenue officers, some further check seems necessary to obviate the inconvenience.

Appendix, No. 47.

EXTRACT Revenue Letter to *Bengal*, dated 10th November 1824.

Appendix, No. 47.

Revenue Letter to Bengal, 10 Nov. 1824.

Letter from, 1st August 1824, par. 244 to 248.—Sales of Land for 1223 to 1226, B. S. and F. S.

YEARS.	Jumma of Lands advertised for Sale, but not sold.	Jumma of Land sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietor's Profit at 10 per Cent. on the Jumma.
		Rupees.	*Rupees.*	*Yrs. Mths. Days.*
1223 B. S. and F. S. -	2,22,23,048	17,930	1,22,871	69 7 22
1224 - ditto -	1,65,87,864	30,971	1,30,729	42 2 4
1225 - ditto -	2,07,91,201	43,137	1,28,645	29 9 26
1226 - ditto -	2,36,42,828	55,537	2,71,407	48 10 13

66. WE shall reserve the observations which we have to make on this subject till we come to the consideration of the new rules which you subsequently enacted for its management, and with respect to which we have not yet received the communication of your sentiments. There is nothing which distinguishes the cases here brought to notice from the generality of those which we have previously remarked upon. It is so far satisfactory to find, that advertising for sale operates so extensively as the means of effecting payments of arrears. In the sales which actually took place we see nothing which should have barred compliance with our orders to purchase the lands on account of Government. As this appears to us a measure of importance for securing the rights of the immediate cultivators and other parties connected with the land, we repeat our desire that no opportunity of effecting it without undue sacrifice may be neglected.

Appendix, No. 48.

EXTRACT Revenue Letter from *Bengal*, dated 30th July 1823.

Appendix, No. 48.

Revenue Letter from Bengal, 30 July 1823.

33. YOUR Honourable Court is aware that the sale of land for arrears of Revenue has been a fertile source of litigation, the Regulations containing no specification of the conditions necessary to the validity of such sales, and the decisions of the Adawluts, to whom no distinct cognizance of such cases is given by the rules of 1793, being nearly as various as the persons who presided in them. On the one hand, much real injury has remained unremedied; and, on the other, sales have frequently been avoided on insignificant points of mere form, though the general propriety of the measure, and the contumacy or fraud of defaulters, have been fully established.

34. Further, much embarrassment has been frequently experienced from the doubts attaching to the authority of the superior Revenue authorities in regard to the annulment of sales. In the Lower Provinces, the Board of Revenue has generally considered itself to be debarred from exercising any discretion, in cases wherein there had occurred no legal irregularity, however harsh or impolitic the sale might have been. They often, therefore, withheld relief where they desired to afford it, and cast on the party injured the expense and

annoyance of a long protracted suit, to recover that possession from which he ought never to have been ousted. In the Western Provinces, fortunately for the people, the Board acted on an opposite construction of their powers, holding, on grounds of doubtful validity, that the sale was absolutely incomplete until confirmed by the superintending Board.

35. The precise nature of the interest and title conveyed to persons purchasing at public sales never having been defined, various judgments on the point had been passed; and, in some cases, serious injury had been sustained by the inferior tenantry, from the latitude given to auction purchasers. Moreover, in several cases we had seen reason to regret that no provision had been made authorizing the sale of the estates with a general reservation of under-tenures, even those originating in the defaulter, and therefore necessarily voidable.

36. To correct the above evils and inconveniences, and to provide for some other points of inferior moment, we have passed Regulation XI. 1822. For a fuller detail of its provisions, and of the grounds on which they have been adopted, we beg leave to refer you to the printed copy of the Regulation and to the annexed proceedings[*]. We trust it will be very useful both to Government and to the people.

133. In the proceedings noted in the margin[†] your Honourable Court will find recorded our correspondence with the Board of Revenue in the Central Provinces, relative to an extensive estate in zillah Ghazeepore, which had been sold in liquidation of arrears of Revenue, and which, under the circumstances of the case, it has appeared to us proper to repurchase on account of Government, with a view to the restoration of the original zemindars.

134. These consist of a great number of rajpoots, holding partly in common tenancy and partly subject merely to a common assessment. They appear to be turbulent in their character, and much discord seems to have prevailed among them. Their disputes, which our system appears scarcely to provide adequate means of settling, led to the arrear for which the sale was made; and although the proceedings of the Collector were not found open to any legal objection sufficient to avoid the transfer, yet the sale appears to us to have been a harsh and injudicious measure. The enforcement of it was likely to produce effects very injurious to the peace of the country; and although the conduct of several of the malguzars had doubtless been very blamable, yet it was impossible not to perceive that blame also attached to the management of our public officers, and that the innocent and the guilty were equally involved in the ruin and degradation which would, at no distant period, result from the loss of the estate.

135. The case, consequently, appeared to be one in which, whether we regard the circumstances of the sale or the probable consequences likely to result from it, it was proper for us to interfere.

136. Influenced by these considerations, we directed a negotiation to be entered into with the purchaser for the surrender of his acquisition.

137. An arrangement has accordingly been concluded, under which the purchase has been effected by an advance from the public treasury of rupees 1,74,938, or, deducting the amount paid for stamp paper, which we have agreed to remit, of rupees 1,70,243. We have not yet finally decided on the conditions under which the former proprietors are to be restored; and we are, of course, desirous that the opportunity should be taken of minutely ascertaining and recording all particulars relative to the estate, and the persons and classes whose interests are likely to be influenced by the settlement.

138. The estate will, in the mean time, be held khas; and Mr. Barlow, the Collector, being an active and intelligent officer, we do not doubt that he will successfully manage it, that every proper consideration will be shown to the people, and that at the same time the public dues will be secured. We do not anticipate any difficulty in realizing a sufficient return for the sum advanced by us, either in the shape of an increased jumma equivalent to the interest on the amount, or through a direct repayment of the principal.

139. The correspondence in the above case is calculated strongly to evince the evils incident to an indiscriminate use of the process of public sale, even in the provinces permanently settled; more especially in the case of estates held, like most of those in Behar and Benares, by a number of proprietors under one engagement.[‡] The attention of the Board of Revenue in the Central Provinces has, you will perceive, been strenuously directed to the means of preventing that extremity in all practicable cases; and although we cannot concur in all their views, we agree with them in opinion that some modification in the rules and practice followed in the Lower Provinces for the collection of the Revenue is required. A draft of various new provisions has been submitted by the Board, on which, before finally deciding, we have judged it proper to require the Board of Revenue in the Lower Provinces to report their sentiments. To this reference we have not yet received a reply. In the mean time, we trust that the rules contained in Regulation XI. 1822, will serve to secure the important object of preventing improper sales.

180. In the 244th and four following paragraphs of our despatch from this department, dated the 1st August 1822, we submitted to the notice of your Honourable Court the statement

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[*] Revenue Consultations, 22d October 1819, Nos. 34 to 36 and 39; 29th June 1821, Nos. 42 to 62; and 13th November 1822, Nos. 19 to 21.

[†] Ibid, 15th December 1820, Nos. 30 and 31; 20th February 1821, Nos. 30 to 35; 22d April 1822, Nos. 39 to 47; 20th June, Nos. 43 to 46; 19th December, Nos. 15 and 16; and 26th June, Nos. 28 to 33.

[‡] Ibid., 29th March 1822, Nos. 32 to 34; 4th July, Nos. 33 to 45; 15th August, Nos. 32 to 35; 19th September, Nos. 22 to 25; and 17th April 1823, No. 20.

Appendix, No. 48.

Revenue Letter from Bengal, 30 July 1823.

ment of lands advertised, and actually sold, for the recovery of arrears of Revenue in the provinces of Bengal, Behar and Orissa (excepting Cuttack), in the years 1223 to 1226, B. S. and F. S. respectively.

181. Our proceedings of the dates entered in the margin * contain corresponding statements for the years 1227 and 1228, B. S. and F. S., of which the following is an abstract.

YEARS.	Jumma of Lands advertised for Sale, but not Sold.	Jumma of Lands Sold.	Produce of the Sale.	Years' Purchase reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.		
	Rupees.	Rupees.	Rupees.	Years.	Months.	Days.
1227 B. S. and F. S. - - -	3,29,01,247	1,08,817	4,80,231	44	0	0
1228 - ditto - - -	4,18,08,739	59,051	4,00,312	67	0	0

182. It is satisfactory to observe, that though the process of sale is very extensively used to enforce payment of the Revenue (many zemindars invariably postponing payment to the last,) yet the actual quantity of land sold is considerably less than in the preceding year. The state of the money-market will sufficiently account for the augmentation in the rate of purchase.

Appendix, No. 49.

EXTRACT Bengal Revenue Consultations, 20th February 1821.

Appendix, No. 49.

Letter from the Hon. W. L. Melville, 4 Jan. 1821.

LETTER from the Honourable *W. L. Melville*, Judge and Magistrate of Ghazeepore, to Mr. Secretary *Mackenzie*, dated 4th January 1821.

Sir,

IT appears to me to be a not unbecoming part of the duty of the local officers to bring to the notice of Government any incidents which, from their nature and importance, may appear to merit serious observation and inquiry. The propriety or otherwise of adopting this course would seem to depend on the merits of each individual matter of reference, and if the justice of this remark be admitted, when a case of hardship may appear, even in the ordinary proceedings of the regular constituted authorities, it would not follow that it should not be submitted for the consideration of the Executive Government.

2. Impressed with these sentiments, I beg leave to draw the attention of his Excellency the most noble the Governor-general in Council, to the case of the great estate of Tuppah Muneer in this district. This case is necessarily brought peculiarly home to my mind and feelings, from the nature of my local duties, and the grievous nature of it has impressed me with a force which I can scarcely hope to convey to others, but which I hope will procure a ready pardon for this intrusion.

3. This estate pays about 14,000 rupees Revenue to Government, and it appears that some disputes having arisen among the joint proprietors, it fell somewhat into arrear, and was advertised for sale in November 1814. On the day of sale the balance, by the advertisement, was 1,000 rupees, which arose from one of the putteedars refusing to acknowledge a partition which had been agreed on by the others: a further balance was due, but it does not seem to have been included in the advertisement. For 1,000 rupees then due to Government, this estate was put up. It was first knocked down for 99,000 rupees to Jugdoo Sing, but his bid was rejected by the Collector, as he was considered a sharer in the estate. It was ultimately sold, nominally, to Davee Sahye for 50,000 rupees. The real purchaser is known to be Sheonarrain, a person whose ancestors obtained a large jaghire from Mr. Hastings.

4. The sale having been confirmed by the Board of Commissioners for the Western Provinces, an action was brought by the old proprietors against the Government and the purchaser, and a decree was given in favour of the former in the Benares Court of Appeal by Mr. Smith. The Benares Board (Mr. Rocke, I believe) referred to the Superintendent of Legal Affairs, to ascertain whether an appeal ought to be lodged; and he, Mr. Prinsep, strongly recommended, on the general hardship of the case, and also on some particular facts, that the Government should not support the new purchaser in an appeal, at the same time pointing out how the arrear might easily be recovered. This opinion was, however, overruled

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* Revenue Consultations, 3d May 1822, Nos. 6 and 7; and 8th May 1823, Nos. 18 to 20.

Appendix, No. 49.

Sale of Landed Tenures, Lower Provinces.

overruled by the Board. The "credit of Government," and the faith of public sales, were "considered to be deeply involved" in this unfortunate transfer, and an appeal was ordered.

5. About four months ago a decree was passed by the Sudder Dewanny Adawlut, reversing Mr. Smith's decision, and upholding the sale, on the ground of a balance being actually due; of this decree it may be remarked, that it is not inconsistent with the highest respect for the general character of the late Chief Judge of the Sudder Court, to lament that he should have sat in judgment on a case in which he must have already formed, and passed an opinion, as Commissioner of Revenue in the province of Benares, at the time of the sale.

6. This decree I am now ordered to enforce; some abortive attempts have been heretofore made to put the purchaser in possession, but the various orders and the counter-orders which have been from time to time passed during the progress of the suit, have prevented any decisive measures being taken for the purpose. Now, I suppose as the purchaser is a rich man, after a great deal of disputing, much fighting, and some bloodshed, we shall succeed in rooting out the large body of old proprietors from their paternal fields.

7. I think it will not be denied that this is rather a severe case, and that somehow the just and benevolent intentions of the Government towards its subjects have been lost sight of in a rigour rather beyond the law. Even if it was not the clear intention of Regulation V. 1796, extended to Benares by Regulation V. 1800, to provide for the sale of a portion of the estate in cases similar to the present; even if Mr. Duncan's considerate provisions (section 17, Regulation VI. 1795,) for transferring on such occasions a share of a defaulter to the other putteedars, had never been enacted; still I think the course which sold a man's right in an estate because he was not proprietor of a distinct share, and prevented him from purchasing it because he was proprietor of a share, which places a large body of landed proprietors out of the pale of interference in their own hereditary possessions, is rather sacrificing the solid principles of justice, to a subtle refinement.

8. The Regulations are clearly opposed to any such distinctions. It is not, I think, competent to a Collector to refuse any man's bid for an estate. Clause 4, section 29, Regulation VII. 1799, extended to Benares by section 26, Regulation V. 1800, expressly declares that that power shall be exclusively exercised by the Governor-general in Council, on reference from the Board of Revenue; to prevent abuse of this rule*, deposit of 15 per cent. is required to be made immediately on the sale, and the mode and course of reference is obviously prescribed to ensure the full consideration, the want of which is so deeply to be lamented on this occasion. Under the whole circumstances, I think the old proprietors would have a very feasible claim against the Government for rupees 49,000, the difference between the first sale to Jugdeeo, and the second to Sheonarrain. It might be well worth consideration whether it might not be better to stand an action from Sheonarrain than from them.

* Reg. XII. of 1796.

9. Besides, a very little inquiry would show, I believe, that Sheonarrain is the real purchaser. The Legislature having determined against the substitution of any name for that of the actual purchaser, I do not see why the executive is not to avail itself of the power reserved to it in any case where it may appear just and proper to do so.

10. The remedy, however, is for the consideration of Government. My object is solely to draw its attention to the subject. The case is not very long nor very complicated. Mr. Salmon's letter on the petition to the Board against the sale, 15th June 1815; Mr. Prinsep's letter, with the annexed remarks of the Board, 1st November 1817; the Board's letter to the Collector, 17th December 1817, together with the decree of the Sudder Dewanny Adawlut, dated 12th September 1820, which comprises the substance of Mr. Smith's decree, and is doubtless already before Government, embrace all that is necessary to form or determine on the case.

11. The present Collector, though required by the orders of the Benares Board to prefer the appeal to the Sudder, feels not less strongly than I do the hardship of this case. We think that the character of the government in this province for consideration in the enforcement of its dues, is deeply involved on the occasion, and we feel reluctant to be the instruments to carry into execution a measure which we conceive to be severe upon a large body of hereditary and respectable zemindars, and at variance with the mild and liberal spirit of the Government we have the honour to serve.

I have, &c.

(signed) *W. L. Melville,*
Judge and Magistrate.

P.S.—To save time and trouble, and bring the whole subject together before Government, I enclose copies of the letters referred to in the 10th paragraph of the letter.

(signed) *W. L. M.*

Appendix, No. 50.

Appendix, No. 50.

Letter from the Hon. W. L. Melville, 10 Jan. 1821.

LETTER from the Hon. *W. L. Melville.* Judge and Magistrate of Ghazeepore, to *H. Mackenzie,* Esq. Secretary to Government in the Territorial Department, 10th January 1821.

Sir,

SINCE addressing you on the 4th instant respecting Tuppah Muneer, it has been suggested to me that it might perhaps be possible to induce the purchaser to come to a compromise, if the influence of Government was exerted with him.

2. As a jagheerdar, holding his estates as a gift from the Government to his family, he feels, I believe, and has been accustomed to acknowledge, his gratitude. The sacrifice solicited is no doubt a great one, both from the increase of consequence he derives by so great an extension of his landed estate, and from the very advantageous terms on which he made the acquisition; still, as I do not perceive that anything is lost by making the proposal, and as it seems upon the whole (if practicable) the least objectionable mode of settling the business, it might be worth while to make the attempt.

3. In that case it will of course be necessary to propose to reimburse all his expenses, and, perhaps to offer him some compensation. Government, if they approve of the suggestion now offered will, however, doubtless consider and provide for this point as far as may be practicable at present.

I have, &c.

(signed) *W. L. Melville,*
Judge and Magistrate.

Appendix, No. 51.

Appendix, No. 51.

Mr. Newnham's Report.

EXTRACT of a Letter from *H. Newnham,* Esq. to Government, dated the 22d February 1822.

My Lord,

Para. 36. YOUR Lordship's predecessor directed me to proceed in March 1808 from the city of Patna, towards which I am now proceeding, and I little thought that the familiarity which long acquaintance with the habits, manners, usages and laws of an Indian village has afforded, would ever have induced me to think, as I really feel, the country folk of Behar and Benares foreigners; they seem to me, as a body, to have lost their natural civility of manner, common respect to the European officers, and proper feelings of honesty to Government, from some extraordinary and unintelligible interpretation of Regulations which only designed their safety.

40. It is not easy to describe Tuppah Muneer. On approaching pergunnah Khurreed by the road of Secunderpore, one enters the Tuppah which extends near to the town of Bausdhy; allowing for some extent to the westward of this line, the Gogra forms the boundary. It is, in fact, a petty territory. My eye is not as yet accustomed to value the agricultural wealth of Benares; plains of continuous cultivation of the richest produce, interspersed with fields of white poppy and green tobacco. The villages are neat and clean; the mansions of the chief men are imposing, from their extent of buildings; and the peasantry, well fed and clothed, are as athletic and fine formed men as the British provinces possess. Muneer may contain 8,000 or 16,000 Rajpoot youth; but the question of sale unfortunately does find its limits here, there may be 60,000 and more ready to make common cause with them.

44. Of the impolicy of the sale there cannot be a doubt. One of the sharers said, with a tone to which my ear has not been accustomed, " If the Government determined to sell our lands, why dishonour the caste by a sale to a Gootum? our chief is the Rajah of Buleah, and he is a rich man."

46. I could not learn that either Sheonarrain or Davee Sahye had ever personally visited the Tuppah; I do not believe that they have the courage to trust themselves, and as for establishing their families, they remain not a day after the police thannahs are withdrawn. Rooting out whole bodies of proprietors from their paternal fields, I do not conceive to be within the power of the British Government. The enforcement of law may induce some, by a temporary disgust, to leave the villages; may drive some to desperation or crime; occasionally Davee Sahye's servants may be murdered; or perhaps a Rajpoot may take to dacoitee, sometimes plundering a village in Benares, or another time in Agra or near Gya, secure of finding shelter within a long tract of country, every Rajpoot inhabitant disposed by personal feeling to conceal him, and to deceive the darogahs.

47. The evils of the law of sales to be perceived in these papers are numerous.

3dly. The result in this case has been, to involve a great many families in ruin, and to reduce them to comparative beggary.

4thly. The Government have incurred, in an estate paying only rupees 13,514. 3. 5., a great expense in the unavailing official labour of courts, boards, collectors, &c.

Appendix, No. 51.

Sale of Landed Tenures, Lower Provinces.

5thly. Reliance on sale of lands has led to the removal of the local establishment, the economy of this measure being doubtful, for Government are left without any local representation, and the Collectors are insulated without local establishments.

6thly. Whether the economy of removing the native local establishments has not occasioned corresponding expense in the general charges and in European agency, is a question to be decided by comparison of times. The courts, after being occupied for many years in the concerns of the Tuppah, and about seven years in this case, find it entail 1,060 causes; and I know, from a very short residence in these parts, that sales of land in most cases administer to the increase of the file of courts. The increase of criminal establishments may perhaps also be traced to sales.

9thly. Another consequence is, that sales have become nearly the whole science of a Revenue officer.

10thly. Towards the population in general what is the result? all the harmony of the civil economy of the country is subverted by a Revenue balance, cultivators and villagers lose their natural leader in agriculture, civil compacts, &c.; not to say, that, by the market, low-caste men are put over high, or national enemies sold to those they detest. Instead of the old leader, bred in the ways and usages of the village, who is substituted by an auction sale? some miserable creature of the Kact or writer caste is probably sent as an emissary, to raise rents to the highest, by some rich inhabitant of a city. The agent trembles at the cultivators while he lives ejected from the town, and the principal would probably sooner lose his property than trust his person before the tenantry. Roads, the right of the population, are ploughed up (I allude not to Sorkbundee, the great roads for travelling authorities, but the bye-roads and lanes for village purposes, processions of marriages, burials and religious observances, and of village commerce in corn, cloth, &c.) Villages cease to be neat, and the people as happy as before. The villagers seem to take a pleasure in taunting the European officers, by the manner with which they speak of the Neelaurdar, evidently expressing a dissatisfaction against Government, who appear to the people to be always severe, without the dignity of directly exercising power.

49. No law do I more fervently wish repealed than the law of sales.

Appendix, No. 52.

Appendix, No. 52.

Letter from Government, 26 June 1823.

LETTER from *Holt Mackenzie*, Esq., Secretary to Government, to the Board of Revenue, Central Provinces, dated 26th June 1823.

Gentlemen,

I AM directed by the Honourable the Governor-general in Council to acknowledge the receipt of your secretary's letter, dated the 9th ultimo, with its enclosures, relative to the pergunnah of Muneer in Ghazeepore.

2. It appears that the sum of rupees 2,06,987. 12, has been paid by the Collector to the auction purchaser. Deducting from that sum the balance of the purchase-money which was in deposit in the Collector's treasury, viz. rupees 32,048. 13. 5, and which has now been carried to account, the outlay of Government is stated at rupees 1,74,938. 14. 15; from this the Governor-general in Council consents to allow a further deduction of rupees 4,695. 12, on account of stamped paper used by the parties. There seems to be no sufficient reason for allowing the further and considerable deduction proposed by the Collector, on account of interest on the purchase-money, which, as explained in the orders of 22d April 1822, lay in deposit on account of the zemindars.

3. The amount recoverable is therefore rupees 1,70,243, due from the 22d July 1822.

4. It may be presumed that the late proprietors are not generally prepared to make good this amount, and the terms offered by Jeonath Sing are not explained with sufficient distinctness to enable the Governor-general in Council to determine on the propriety of acceding to his application. It is not stated how the jumma to be paid by that person is to be adjusted, nor is it clear whether the Collector intends that the proportion of the compensation money to be received from him is to be fixed with reference to the fractional share of which he was recognized the owner, or to the actual proportionate value of the lands in his occupancy. From the correspondence, the Governor-general in Council is led to presume that each parcener had separate possession of distinct lands, that the estate was joint only in being subject to a common obligation, and that the actual value of the several shares is not uniformly proportioned to the fractional denomination. Under these circumstances it appears proper to make an entirely new settlement of each share, and, excepting in particular cases wherein the parties may desire to continue under one engagement, with a full agreement as to their relative rights, there seems reason to think, from the dissensions which have prevailed, that it would be best to consider each share, however minute, as a distinct estate.

5. At all events, the precise nature and extent of the rights to be vested in each sharer, should be very clearly defined before Government allows the estate to pass out of its own hands, and it appears to be doubtful whether the Collector has yet made himself master of the particulars relative to the past condition and present circumstances of the several sharers, recorded and unrecorded, and to the disposition and wishes of the leading men in the several talooks which are necessary to such an arrangement.

6. Further,

Appendix, No. 52.

Letter from Government, 26 June 1823.

6. Further, it appears to me undesirable to make a final settlement for one part of the estate before the other, unless it shall be shown that they are capable of complete separation, and that the admission of a portion of the zemindars on a fixed jumma will not lead to the deterioration of that part of the estate which shall remain to Government.

7. The Governor-general in Council is averse to the permanent alienation of any part from its late owners, unless such a measure shall be necessary to prevent or punish fraud or violence.

8. With respect to interest on the amount advanced by Government, the Governor-general in Council would not wish to push the demand so far as to reduce the zemindars to distress. But whatever they can pay without any distress should be taken from them. They appear to have no claim to so great an indulgence as the being allowed to refund the money advanced by instalments, running on for 17 years.

9. On the whole, it occurs to the Governor-general in Council, that the most advisable course will be to combine the two modes of repayment indicated in the orders of the 22d April, that is to say, to consider Government entitled to an increase of assessment, equal to the interest at 6 per cent., on the sum paid to Davee Sahye, with the deductions above admitted, but to allow each of the sharers who may be admitted to engage to purchase at the same rate, the additional tax to which he will thus be subject.

10. The advance being 170,243, the additional jumma to be levied on the Tuppah will be about rupees 10,214.

11. The aggregate jumma, (taking the original assessment at 14,151), would then stand at rupees 24,365 to be distributed over the Tuppah in proportion to the value of the several villages. Of each separately assessed share the jumma may be divided into two parts, proportioned to the two sums above-mentioned. The one, or $\frac{14151}{24365}$ will be the original jumma, which is not to be altered; the other, or $\frac{10214}{24365}$, will be the increase redeemable in whole, or in part at $16\frac{2}{3}$ years purchase.

12. By this arrangement it is conceived that provision will best be made for all classes. Those who have capital may relieve themselves from the increased jumma, and those who have not, cannot complain of Government demanding from them only 6 per cent. on the sum advanced.

13. Such a plan, it is presumed, can only be successfully arranged on the spot and among the people, but the Governor-general in Council having great confidence in the zeal, activity and intelligence of Mr. Barlow, entertains little doubt of his bringing the matter to a final adjustment at the proper season. In the mean time the estate must be held kham, the Collector being careful to exercise a very close control over the officer employed in the management of it.

14. In conclusion, I am directed to desire that you will call for a particular statement of the adjustment made with Davee Sahye, that you may satisfy yourselves of the accuracy of the proceeding.

I have, &c.

(signed) *Holt Mackenzie,*
Secretary to the Government.

Appendix, No. 53.

Appendix, No. 53.

Letter from the Commissioners in Behar and Benares, 12 March 1822.

EXTRACT Bengal Revenue Consultations, 29th March 1822.

Letter from the Board of Commissioners in Behar and Benares, to his Excellency the Most noble Francis Marquis of Hastings, Governor-general in Council, K. G., G. C. B. Fort William.

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's orders of the 25th January, calling for a report on the petition of Chunder Narrain Roy, objecting to the sale of his estate, Shershahabad, in the district of Purneah.

2. The correspondence noticed in the margin* will explain to Government, that the Collector of Purneah, on the 15th September, transmitted to the Board a general advertisement of lands, proposing for sale 3,101 mouzas, assessed at rupees 4,69,995. 13. 2. 2, on which there was a current demand of rupees 67,373. 4. 18. The Board in their reply, dated 25th September, authorized the Collector to proceed to the actual sale on the 5th November. On having before us the Collector's report of the 19th November, submitting a statement of three mehals sold under the authority above mentioned, we deemed it right previously to sanctioning the final conclusion of the sale, to refer a petition presented to us on the part of the proprietor of Shershahabad to the Collector, and on consideration of that officer's reply,

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* Letter from Collector, 15 September 1821.
1 Enclosure in ditto.
Orders to - ditto - 25 September.
Letter from Collector, 19 November.
1 Enclosure in ditto.

Orders of Board - 14 December 1821.
Letter from Collector, 2 January 1822.
Orders to - ditto - 29 - ditto.
Ditto - - - - 22 February.
Collector's Letter of 20 - ditto.

Appendix, No. 53.

Sale of Landed Tenures, Lower Provinces.

reply, under date 2d January, we came to the resolution of annulling the sale. We add to the papers a further letter from Mr. Laing, under date the 20th ultimo.

3. We are swayed in our decision by the following considerations, that the Revenue having been usually paid through the treasury of the Collector of Moorshedabad, no measures had been taken by the Collector to satisfy himself that any accidental delay might not be ascribable to circumstances which might render recourse to sale a measure of extreme severity: that our sanction to the advertisement was confined to a demand calculated to the end of Bhadoon, viz. rupees 1,994. 11. 2. 2, of which no less than rupees 1,976 were paid so early as the 26th September, leaving a trifling balance of rupees 26. 11. 12. 2, which could never justify any authority exercising the discretion vested in them by section 24 of Regulation V. of 1812, in proceeding to the extremity of transferring a property containing 275 mouzas; that the payment in question having entirely altered the circumstances under which the Board's authority was given, their sanction had terminated; that consequently the Collector could not, under such authority, proceed on the sale for current balances, and indeed for a demand not due, for your Lordship well observed that Mr. Laing includes the broken period of the month of Kartie, the instalment of which was not due until the 10th of November, and that comparing the sums tendered, viz. 11,000 rupees for Mouza Chutruck, assessed at rupees 699, and rupees 10,100, for 10 annah's share of Beegumabad, assessed at rupees 434, it was fair to suppose that the estate of Shershahabad, paying a jumma of rupees, 19,635. 10. 18. 3. had been sold far below its value at rupees 50,200, in consequence of the public in general never anticipating an actual sale.

4. Your Lordship will be pleased to observe, that the purchasers threaten a prosecution, but we can scarcely imagine on what grounds, nor whence they can expect a court of justice to force, for their benefit, the Government to a harsh, if not to an illegal act against another subject.

5. Government are already aware, that we are induced to entertain material doubts of the present law regarding sales; and although we postpone to a future opportunity offering our sentiments on the comparative expense and vexation of the several Revenue processes, we may be permitted to remark, that cases like the present, or of talooka Muneer, cannot fail to attract attention.

6. Mr. Laing remarks, " that some of the zemindars, tired and disgusted with the trouble and vexation attending the management of landed property, or desirous of converting it into cash for commercial or other purposes, wilfully cause their estates to be alienated." We have reason to think, that this observation is perfectly correct, and substantiated by two of the three sales.

7. In these speculations, we fear that the time of Collectors is gratuitously given up to the public in conducting sales of lands, and that Government became legally implicated in the conveyance of land, which should be transferred by commoner operations of the market; but speculations are often, we are told, of the most nefarious nature, the collections being paid into the Sudder treasury, the landholders are forced to employ the agency of bankers. These men, as they learn the value of estates, look to the present mode of advertising them as a certain mode of transferring to themselves the value; they deceive their constituents by retaining the money remitted to them on account of Government, and indirectly purchase the lands in expectation of realizing profits in current collections, and on a future transfer. The Collector seems to admit, that Chunder Narrain Roy is fully justified in alleging his servants to be the authors of the sale, and we may therefore, though the particulars are not stated in the petition, suspect that some treachery or fraudulent combination may have designed in this case an injury through the operation of law.

8. The Persian documents which accompanied Mr. Mackenzie's letter are returned inclosed.

We have, &c.

(signed) *C. F. Fergusson.*
H. Newnham.

Board of Commissioners, Behar and Benares,
Patna, 12th March 1822.

Appendix, No. 54.

Appendix, No. 54.

Revenue Letter to Bengal, 11 July 1827.

EXTRACT Revenue Letter to *Bengal*, dated 11th July 1827.

IT is sufficiently evident that there was great need of amendment in the previous legislative provisions on this most important subject. It is deeply to be regretted that so very defective a state of the law should have remained so long without a remedy. There having, as you declare, been no specification of the conditions necessary to the validity of a sale of land for arrears of Revenue, the decisions of the Adawlut have been nearly as various as the persons presiding in them, the Board in the Lower Provinces having considered itself incompetent to disallow any sale, however essentially oppressive, provided it had been performed according to certain forms; the Board in the Upper Provinces taking upon itself to withhold confirmation when the circumstances seemed to demand it, and no definition having been ever given of the extent of the rights conveyed to the purchaser by a public sale.

23. For the remedy of the evils arising out of this state of things, you have enacted Regulation XI. of 1822; and we have no doubt that to a certain extent it will answer the end. It will remove many uncertainties which formerly distressed the proceedings both of the

Appendix, No. 54.

Revenue Letter to Bengal, 11 July 1827.

the Revenue officers and the Adawluts; though we perceive grounds of uncertainty still remaining, the extent of which we cannot fully appreciate.

24. The ends to be aimed at are, the prevention of all unnecessary hardship, even to the defaulting parties, and security against any injury to the other parties, often numerous, whose interests may be involved in the consequences of a sale.

25. With regard to the first of these objects, we have frequently stated to you our opinion, in which we had reason to think that you to a great degree concurred, that sales on account of arrears of Revenue ought never to be resorted to in countries not permanently settled, because the crops upon the ground are immediately answerable for the demand of Government; and if duly attended to, are adequate security. We are sensible that under the provisions of the permanent settlement such direct interference in the management of estates may not always be practicable; but we nevertheless enjoin you to urge it upon the Boards of Revenue to be very cautious and deliberate in granting permission for sales of land on account of arrears. The powers which you have now distinctly extended to the Boards to interfere in cases of hardship for withholding confirmation of sales, we doubt not will prove a considerable security against oppression in the cases in which sales are resorted to; and we perceive with satisfaction that you have prescribed forms calculated to exclude fraud and surprise in the mode of effecting the transfer.

26. Our apprehensions chiefly regard the injury which may result to the interests of parties who are not themselves defaulters. We are happy to perceive, that by section 32 the new purchaser is precluded from disturbing the possession of any person having an hereditary transferable property in the land, or of any ryot having a right of hereditary occupancy. The provision is calculated to prevent an evil of the first magnitude; but there are other cases in which we are apprehensive that an opening for hardship and injustice may still remain. We have chiefly in view the cases of joint property: in which it may frequently happen, that while there is a considerable arrear against some of the partners, others are not in default. It seems contrary to the principles of justice that the latter should be involved in the consequences of misconduct in which they have not participated. To save them from these consequences, it might be desirable that their share of the joint property should be separated and assigned to them in severalty. No measure, however, appears to have been adopted to provide this or any other remedy in such cases. We think that a great check against combination of the nature that is described in the minute of Mr. Scott Waring, dated 25th September 1819, would be provided were the Revenue authorities directed to attach every undivided estate which might fall into arrear, and to place it under the management of such of the joint proprietors as had regularly paid, or were ready to pay their proportion of the Revenue assessed upon the whole estate. In order to render such a check effectual, it would be necessary to prevent wilful defaulters from regaining the immediate management of their shares by the payment of the arrears, and to continue the defaulter's share under the management of the shareholder who might be appointed to receive charge of it until the arrears are gradually liquidated. We believe also, that a strict investigation is previously necessary to ascertain who is the real defaulter, as cases very often occur in which the apparently defaulting parties are some of the poorest and most destitute of the individuals having an interest in the land, while those to whom the arrear is truly to be ascribed are some of the leading and powerful individuals. Against this source of frauds and oppression we are afraid that no adequate remedy is provided.

27. On the whole, though we do not regard this enactment as perfect, we have no doubt that great advantage will result from it, and we have only to recommend it to you very earnestly to watch events, and so to profit by experience, that such evils as the present provisions may be found inadequate to prevent, may not be left as formerly for a lengthened period, without a remedy, but may speedily engage your best endeavours for their removal.

59. The voluminous correspondence connected with these paragraphs too clearly proves the extreme difficulty of enforcing payment of the dues of Government on lands shared among several persons, but assessed in common, without frequently producing great and undeserved injury to some of the parties.

60. The sale of the estate, the repurchase of which you have here reported, was attended with so many circumstances of hardship to those whom it dispossessed, that an interposition on your part was urgently called for, and as the purchaser was disposed to resign his acquisition, the repurchase of it by Government, and the restoration of it to the former holders, was a proper and expedient measure. We highly approve of the instructions contained in Mr. Mackenzie's letter to the Central Board, dated 26th June 1823, directing the Collector of Ghazeepore to ascertain and record the precise nature and extent of the rights to be vested in each sharer previously to the re-admission of the parties to the possession of their respective shares. To save the Government from ultimate loss, you have added to the jumma six per cent. for interest on the purchase-money, making at the same time an arrangement for the gradual liquidation of the principal sum. Though we regret that the burthen will fall in part upon such of the proprietors as had no share in the misconduct which led to the sale of the estate, we see that it is impossible among 2,500 proprietors to distinguish the innocent from the guilty, and as in the case of other unsuccessful partnerships, where the loss is jointly sustained, we do not see in this case why the proprietors as a body should be relieved at the expense of Government, though we are anxious that particular attention should be paid to the circumstances of these individuals, and that alleviation may be adequately and promptly afforded if the demand of Government is found to press upon any of them severely.

61. It gives us much pleasure to observe the solicitude with which the Board of Revenue have studied the means of obviating the evils to which the joint assessment of lands belonging

Appendix, No. 54.

Sale of Landed Tenures, Lower Provinces.

longing to several individuals so frequently gives rise; and it is with much regret we perceive, that hitherto their deliberations, as well as yours, have been so little successful. While the sale of lands thus circumstanced produces the effects which you appear so justly to appreciate, and upon which therefore we need not add anything to our former remarks, we must allow great weight to the inconveniences which the Collectors show would attend the process of attachment and distraint. At the same time the disputes which arise from the distribution of assessment among the proprietors of lands jointly assessed are so fruitful in producing arrears, and render compulsory means of realising them so indispensable, that the case is beset with difficulties. We can, therefore, only recommend it to your serious consideration as one to which we attach great importance.

62. You have very properly called for the sentiments of the Board of Revenue on the law of provinces, on the means of improving the rules for enforcing payment of the Revenue, and we shall not fail to bestow upon the subject, when the information is fully before us, the most careful consideration, we are satisfied that we need not add anything to impress upon you the sense of its importance.

Appendix No. 55.

Appendix, No. 55.

Revenue Letter from Bengal, 26 June 1828.

EXTRACT Letter from *Bengal* in the Revenue Department, dated 26 June 1828.

18. IN pursuance of the intimation conveyed in paragraph 19 of our despatch dated 29th June 1826, we shall in subsequent parts of the present despatch, bring under review the proceedings adopted in regard to the settlement of mehals in pergunnah Unglee* in Manpore, and (as we have above noticed) our correspondence with the Revenue Boards on the subject of sales † for arrears. In replying therefore to the paragraphs noted in the margin, we propose in this place to confine our observations to the injunctions which they convey in regard to purchasing estates on account of Government, and the mode of settling such estates, premising, by acquainting your Honourable Court, that the copies of paragraphs 29, 50, and 52, have been communicated to the several Revenue Boards for their information and guidance, and further, that those authorities have been especially directed to take no steps for the disposal or settlement in perpetuity of any lands that may lapse to the State without our express sanction.

* *See* para. 52.

† *See* para. 92.

19. Certain considerations, however, which we venture to submit with every deference to the opinions conveyed to your Honourable Court's despatch, have led us to doubt the expediency of ordering the Revenue officers to carry into effect the intentions of your Honourable Court, to the extent to which the terms of the 66th paragraph appears to indicate your wish that they should be adopted.

20. By restricting the acquisition of estates for Government to cases in which it could be effected without any or without undue sacrifice, we conclude that your Honourable Court did not contemplate that such acquisition could be made without any outlay, but at the same time intended that there should not be an outlay without the hope of a reasonable return.

21. But as the main objects of such purchases must be to equalize the assessment on estates, and to protect the cultivating classes, we must confess our apprehension that such a restriction will, except in isolated cases of rare occurrence, operate to prevent our carrying the orders of your Honourable Court into effect.

22. We apprehend that in the number of years which have elapsed since the period of the decennial settlement, almost all the estates in the Lower Provinces which were over-assessed in 1790 have either been thrown on the hands of Government by the voluntary abandonment of the proprietors, or have subsequently become profitable by improved management, the resumption of invalid alienations, or from the extension of cultivation in most situations, to every begah capable of yielding a return. It is obvious that no estate which gives a considerable net surplus to the malguzar could be obtained for the purposes indicated by your Honourable Court without a considerable outlay of capital, and it is contrary to experience to suppose that any estates voluntarily relinquished by individuals on account of the inadequacy of their assets to meet the Government demand, (if any of that description now exist), could become profitable in the hands of the officers of Government, even if they lapsed without purchase; for the machinery employed by a government to collect its rents, must ever be more costly than that used by an individual; public-zeal cannot safely be calculated upon when the agency is extensive, to operate with a force equal to that of private interest, and any attempt to render the agency employed at the same time simple, cheap and efficacious, would only tend to place power in hands very likely to abuse it, and by removing control, to defeat one of the main objects of the acquisitions.

23. We have reason to believe that, although the number of estates annually disposed of by public sale for arrears of Revenue in the permanently settled provinces is still considerable, the causes which produce such a result are not necessarily connected with a deficiency of assets, or mismangement, on the contrary, such sales are probably in the largest proportion of cases produced by disputes and differences between numerous and petty coparceners, or by the fraudulent conduct of a wealthy shareholder, wilfully withholding the payment of his own portion, with the intention of purchasing the whole estate at public sale, in a fictitious name, a species of fraud which even with all the penalties attached

to

Appendix, No. 55.

Revenue Letter from Bengal, 26 June 1828.

to it by law, and the utmost vigilance of the collectors is, we fear, often successfully practiced.

24. Another cause too, though perhaps of less extensive operation, will be found in the wish of persons desirous of selling their property, to dispose of it by public sale instead of by private bargain, on account of the superior prices which purchasers at public sale are willing to give.

25. It will, we conceive, be admitted that estates sold under any of the above circumstances, could not be purchased on account of Government without a considerable outlay of capital, and a proportionate risk as to a return for it.

26. Instances may doubtless occur of estates, the assets of which have been diminished by diluvian, or calamities of season, being brought to sale in consequence of the inability of the proprietors to make good the Government demand, and in such cases, unless there were circumstances which might entitle the proprietors to special indulgence, we should of course wish to purchase on account of Government, for although the re-assessment of an estate so circumstanced would necessarily have to be made at a reduced rate, there would be little difficulty in providing for a future enhancement of the jumma whenever the increased capabilities of the estate might warrant it.

27. Another objection which has occurred to us to any general measure for the purchase of estates on the part of Government, is the necessity which it would involve of entrusting to all Collectors a discretionary power of determining how far estates sold by them might be purchased without an undue sacrifice of capital. In the districts under the operation of the permanent settlement, the Collectors have necessarily but a very imperfect knowledge of the present assets of an estate, nor could they always be certain as to the causes which had led to an arrear of Revenue having accrued. The disproportion between the number of estates advertised and the number actually sold, has been noticed by your Honourable Court, and will be more particularly adverted to in another part of this despatch, so that of several estates which may be included in our advertisement, the Controlling Board could not possibly know which are likely to be actually sold when the day of the sale comes, and it would be extremely difficult, if not impracticable, for them to issue specific orders in regard to the whole number, which should guide the Collector in estimating the price at which Government might purchase with advantage.

28. We trust that these considerations which we have presumed to submit to your Honourable Court will afford a sufficient explanation of our not having acted so fully on the suggestions conveyed in your Honourable Court's despatch, as you may have anticipated. We beg however to add, that in the case of a proposed sale of an estate, which it may be clearly the advantage of Government to purchase, we have no doubt that our Revenue Boards will avail themselves of the occasion to act in conformity with the wishes expressed by your Honourable Court.

Appendix, No. 56.

EXTRACT Revenue Letter to *Bengal*, dated 1st June 1831.

Appendix, No. 56.

Revenue Letter to Bengal, 1 June 1831.

Para. 26. WE have so often had occasion to address you upon the subject of sales of land for the recovery of arrears, that little in the way of general remark remains for us to offer. The several cases here reported seem to have been carefully investigated, and the ultimate remedy adopted only after it was clearly to be ascertained to be necessary.

27. We have been forcibly struck with the representations contained in the letter of Mr. Boulderson, Collector of Bareilly, on the dissolute character of many of the malguzars, their mismanagement of their estates, their proneness to fall into arrears, and their utter disregard of the consequences, under the persuasion that Government will not exercise the process of sale. The objections we have felt to sales were principally two; their liability to affect other parties than those in default, and their being resorted to without adequate cause. We do not dispute their necessity as an ultimate remedy; and where these two evils are fully guarded against, they may be resorted to without impropriety. The intermediate course, of a lease for years, recommended by Mr. Boulderson, may have its use in certain cases, if its dangers are guarded against by a settlement with the ryots individually, and pottahs granted to them for their protection. We trust the subject has continued to occupy your attention, and that you have been able to devise a system of rules by which the disorders complained of have been obviated. The sales in Bundlecund, we are happy to observe, are entirely confined to mehals which had been acquired by purchase at public sales. The re-purchase of those mehals by your Government, for the purpose of restoring the original proprietors, was a highly proper measure, and it is satisfactory for us to perceive that you have been enabled to effect this important object without any outlay of capital.

Sale of Landed Tenures, Lower Provinces.

Appendix, No. 57.

Revenue Letter from Bengal, 15 Sept. 1830.

Appendix, No. 57.

EXTRACT Revenue Letter from *Bengal,* dated 15th September 1830.

Para. 118. THE petition of Beerbhudder Banoorjea, which your Honourable Court will find recorded in our consultations of March 8, 1827, was the occasion of bringing under our consideration two important questions regarding the sales of the lands: First, as to the expediency of bringing to sales for arrears of Revenue due on a whole estate, undivided fractional portions of that estate; secondly, as to the necessity of making the purchasers of such portions jointly liable with the other parceners for arrears which might subsequently accrue on the whole estate.

119. On the first of these points the Board of Revenue are fully sensible of the difficulties which embarrass both modes of realizing the balance on an estate, either by bringing the whole to sale for a part only of the jumma, or by selling such undivided fractional system as will cover the deficiency. The former appears to have been the course originally pursued, and to it the Board now purpose to revert; and, under the precautions proposed to be observed, we have given our sanction to the rules they have laid down on the subject. The second is evidently one in which many cases of hardship may occur. Under the circumstances of the case in question we have judged it wisest to leave Beerbhudder Banoorjea's petition, respecting the sale of a two anna share of mouza Kuompore, in Burdwan, in the hands of the Board, to be disposed of by them according to established precedent.

128. A more important evil arising from the sale of undivided portions of an estate, in the feuds and murders to which it may give rise, was brought before us in the Judicial Department, in a minute by Mr. Ross, the fifth judge of the Nizamut Adawlut. This subject was urged more particularly on our notice by your Honourable Court's despatch to the Judicial Department, under date January 3, 1827. An extract, paragraph 26, from that despatch was sent to this department, and the subject elsewhere will meet with that full notice which its importance merits.

REGULATIONS respecting Sales of Land for Arrears:

Regulation V. 1812, of the Bengal Code.
— XVIII. — —
— VIII. 1819 —
— XI. 1822 —

The printing of these Regulations would unnecessarily swell the Appendix, and as they are separately printed as Parliamentary documents, they are omitted in this place.

Sale of Landed Tenures, Upper Provinces.

Sale of Landed Tenures, Upper Provinces.

Appendix, No. 58.

Appendix, No. 58.

Revenue Letter from Bengal, 17 July 1818.

EXTRACT Revenue Letter from *Bengal,* dated 17th July 1818.

Para. 30. THE proceedings noted in the margin contain letters from the Secretary to the Board of Commissioners in the Ceded and Conquered Provinces, enclosing statements of lands advertised, and actually sold, for the recovery of arrears of Revenue in the provinces subject to their superintendence, in the years 1815–16 and 1816–17.

32. In furnishing the last of the above documents, the Board of Commissioners have, you will perceive, submitted an explanation on the points noticed in the 95th and three following paragraphs of your Honourable Court's despatch of 8th April 1817, as required by the Resolution passed by us on the perusal of these paragraphs.

33. The necessity of retaining in the hands of the Revenue authorities the power of bringing to sale the lands of defaulters must, we fear, continue to exist. It is, however, satisfactory to observe, that the threat so frequently proves sufficient, and that, under the Board of Commissioners especially, the actual occurrence of a sale is, comparatively speaking, very rare.

34. We shall never cease to take all fit occasions urgently to impress the Revenue officers with a sense of the cruel and mischievous consequences with which the power of sale, if indiscriminately applied, must be attended, and with the persuasion that their credit, both with the Government and with your Honourable Court, will greatly depend on the degree in which they may succeed in realizing the public dues without a recourse to that ultimate measure.

35. The general average price at which the lands have sold in those districts in which the result is not greatly influenced by nominal purchasers on the part of Government, appears to evince that the value of landed property is generally increasing under temporary settlements.

Appendix, No. 59.

Appendix, No. 59.

Revenue Letter to Bengal, 1 Aug. 1821.

EXTRACT Revenue Letter to *Bengal,* dated 1st August 1821.

(Department of Ceded and Conquered Provinces.)

Letter from, dated 1st November 1816, par. 42 to 44; also par. 126, letter 4th July 1817; and par. 30 to 35, letter 17th July 1818.—Sales of land on account of outstanding balances.

Par. 19. ON these sales, of which the principal particulars are stated in the margin*, we can urge no considerations more important than those which we have already conveyed to you, and which, indeed, could not be more strongly expressed than they have been in the Revenue Minute, to which we have so often alluded, of your Governor-general, dated the 21st September 1815. One source of the injustice arising out of those sales on which the Governor-general emphatically dilated, is recommended to a peculiar share of attention in your administration of the Upper Provinces. They are distinguished from the provinces subject to the permanent settlement by a circumstance of great importance: Whenever any part of the land of a zemindar in provinces subject to the permanent settlement is sold, the whole of his rights in the land are sold, and produce what the market can yield; and though there may be often hardship enough, there is, with respect to him, no injustice, no violation of rights. When, on the other hand, land is sold for arrears of Revenue in provinces subject to a temporary settlement, when the interest of only a few years is to be sold, and when the effect of that sale is to annihilate a permanent interest or property, the owner of it is actually defrauded of all the difference between the value of a temporary interest and that of a perpetuity. Nor is this all; it very often happens, and has been strongly remarked upon in the above quoted minute of the Governor-general, that a particular class of persons, as mocuddums for example, are admitted to make the settlement with Government, not for their own property alone, but as representatives of a number of other proprietors constituting a village, and that when these mocuddums fall in arrear, the whole of the lands for which they make the settlements are liable to be sold, whence the hereditary rights of a number of people are at once annihilated. Nothing can justify a sale of this description under circumstances like these. It is obvious that no sale whatever of the mere interests of the middleman ought to affect the rights of a distinct class of men, the more immediate occupants of the soil. Nor is there a necessity for this confusion of interests. What belongs to the middlemen may be separately sold, while that which belongs to the immediate cultivators may remain unaffected by the sale.

Appendix, No. 60.

Appendix, No. 60.

Revenue Letter from Bengal, 1 Aug. 1822.

EXTRACT Revenue Letter from *Bengal,* dated 1st August 1822.

(Department of Ceded and Conquered Provinces.)

Letter to, dated 1st August 1821.—Relative to sales of land for the recovery of arrears of Revenue.

Par. 18. IT will be satisfactory to your Honourable Court to learn, that the Revenue of the Ceded and Conquered Provinces is now realized with little or no recourse to the measure of a public sale, though it appears to be still necessary to retain the power of enforcing such a process.

19. At

——	Jumma of Lands Sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per cent. on the Jumma.
	Rupees.	*Rupees.*	*Yrs. Mths. Dys.*
* Ceded Provinces in 1813-14	1,79,169	1,16,481	6 6 0
Conquered ditto	1,95,775	26,635	2 10 26
Province of Benares	34,111	47,172	13 9 28

19. At all future sales, when any may take place, the Collectors have been enjoined to be careful to define the nature of the interests sold, which your Honourable Court justly remark, must be limited by the rights of the engaging party.

20. With respect to the absolute injustice of sales, which your Honourable Court, urge under the supposition that, while the ousted defaulter loses a permanent property, a temporary interest only is sold to the purchaser, we beg to remark, that is not an entirely accurate conception of the case. The interest sold is precisely the same with that which the defaulter loses. Both are, indeed, of uncertain value, because the Government demand is not fixed; but both are equally permanent. Let it not, however, be supposed from this remark, that we desire to justify an extensive recourse to sale, or are in any way insensible to the cruel mischief that has resulted from the practice.

152. In the 30th paragraph of our despatch in the department of the Ceded and Conquered Provinces, dated the 17th July 1818, we submitted to your Honourable Court the statements of lands advertised, and actually sold, for the recovery of arrears of Revenue in the provinces in question, for the years 1815-16 and 1816-17.

153. We now beg leave to draw the attention of your Honourable Court to our proceedings of the dates noted in the margin*, containing corresponding statements for the three following years, 1817-18, 1818-19 and 1819-20.

154. The following is the result of the statements under consideration.

——	Jumma of Lands advertised for Sale, but not Sold.	Jumma of Lands Sold.	Produce of the Sale.	Years' Purchase, reckoning the Proprietors' Profit, at 10 per Cent. on the Jumma.
1817-1818:	*Rupees.*	*Rupees.*	*Rupees.*	*Yrs. Mths. Dys.*
Ceded Provinces - - -	14,02,566	97,025	46,434	4 9 15
Conquered ditto - - -	2,22,425	29,486	17,414	5 11 0
	16,24,991	1,26,511	63,848	5 0 15
1818-19:				
Ceded Provinces - - -	7,22,356	1,37,202	1,52,296	11 1 6
Conquered ditto - - -	3,76,060	87,717	30,287	2 3 15
	10,98,417	2,24,920	1,82,583	8 1 13
1819-20:				
Ceded Provinces - - -	7,78,129	84,471	80,737	9 6 21
Conquered ditto - - -	7,513	7,300	6,500	8 11 0
	7,85,642	91,771	87,237	9 6 2

155. The general average of price still continues low, but the statement shows certain improvement.

156. We are happy also to be able to state, that the recourse to the measure of a public sale in the recovery of arrears is now of comparatively rare occurrence. We trust it may be almost wholly discontinued.

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* Revenue Consultations, 3d December 1819, No. 49; 30th June 1820, No. 33; and 27th February 1821, Nos. 43 and 44.

Appendix, No. 61.

Appendix, No. 61.

Revenue Letter to Bengal, 29 Sept. 1824.

EXTRACT Revenue Letter to *Bengal*, dated 29th September 1824.

(Department of Ceded and Conquered Provinces.)

LETTER from, dated 1st August 1822, par. 18 to 20, and 152 to 156. Sales of Land on account of Arrears, from 1817–18 to 1819–20.

—	Jummas of Lands advertised for Sale, but not sold.	Jumma of Lands sold.	Product of the Sale.	Years' Purchase, reckoning the Proprietors' Profit at 10 per Cent. on the Jumma.
	Rupees.	*Rupees.*	*Rupees.*	*Yrs. Mths. Dys.*
1817–18: Ceded Provinces -	14,02,566	97,025	46,434	4 9 15
Conquered dº -	2,22,425	29,486	17,414	5 11 0
	16,24,991	1,26,511	63,848	5 0 15
1818–19: Ceded Provinces -	7,22,356	1,37,202	1,52,296	11 1 6
Conquered dº -	3,76,060	87,717	30,287	2 3 15
	10,98,417	2,24,920	1,82,583	8 1 13
1818–20: Ceded Provinces -	7,78,129	84,471	80,737	9 6 21
Conquered dº -	7,513	7,300	6,500	8 11 0
	7,85,642	91,771	87,237	9 6 2

Para. 58. IT is peculiarly agreeable to us to learn that the Revenue of the Ceded and Conquered Provinces is now realized with little or no recourse to the measure of public sale. Though we regret to observe that the amount was so great in the years for which the statement is now before us, we have great pleasure in observing the coincidence between your sentiments on the subject and our own; whence we derive the fullest assurance, that as much as possible of the evil will in future be prevented.

Appendix, No. 62.

Appendix, No. 62.

Revenue Letter to Bengal, 10 Dec. 1823.

EXTRACT Revenue Letter to *Bengal*, dated 10th December 1823.

Para. 9. THE principal objects of Regulation X. of 1818 are to enable the Collector to arrest and put in confinement the person of a defaulter, and to substitute this mode of enforcing payment, as often as he may deem it preferable, to the sale of his land. This measure was strongly recommended to you by the late Commissioner Mr. Ker, as the surest means of averting the ruinous consequences which resulted from indiscriminate sales for arrears of Revenue; and, in fact, of more effectually securing the regular realization of the public assessment. Should its practical operation necessarily lead to an immediate investigation of the causes of each individual arrear, as we should willingly hope it would, there can be no doubt of its deserving the preference to a measure which relieved the Revenue authorities from all those intermediate inquiries so essential to the due administration of a country highly assessed and peculiarly exposed to inundation and other calamities of weather. Still, however, it is a power very liable to abuse, especially as the intervention of the judge is ministerial only, and may therefore be expected to operate as an inefficient check. This extraordinary power ought therefore to be exercised only in extreme cases, and much vigilance should be employed on the part of the superintending authorities, in taking cognizance of the proceedings of the Collectors in this respect; and it is for this purpose that we have here so particularly noticed the danger. It is also to be considered, that confining the person of a debtor has a natural tendency to lesson, not increase, his power of finding the means to discharge his debts; and that such a remedy can only be approved where the circumstances, as we fear is the case here, leave us only the choice of the least of two evils. We desire to have a special report of the number of cases in which the power of confinement has been enforced.

REGULATION X. 1818 of the Bengal Code.

The printing of this Regulation would unnecessarily swell the Appendix, and as it is separately printed as a Parliamentary document, it is omitted in this place.

Appendix, No. 63.

Appendix, No. 63.

Revenue Letter from Bengal, 31 May 1827.

EXTRACT Revenue Letter from *Bengal*, dated 31st May 1827.

Para. 40. WITH regard to public sales of estates for the recovery of arrears of Revenue, which have been so fruitful a source of the evils which the Mofussil commission have had to remedy, we need only mention that recourse is now seldom had to this process in the Western Provinces, and that both there and in the Central Provinces we have prohibited the confirmation of any sales without our previous sanction. . .

Appendix, No. 64.

Appendix, No. 64.

Revenue Letter from Bengal, 16 Aug. 1827.

EXTRACT Revenue Letter from *Bengal*, dated 16th August 1827.

Para. 172. IN the 40th paragraph of our separate letter, dated 31st May 1827, in which the proceedings of the Sudder and Mofussil Special Commissions, appointed under Regulation I. of 1821, were brought under the notice of your Honourable Court, we had the honour to inform you, that sales of land for the recovery of arrears of Revenue were now seldom resorted to in the Ceded and Conquered Provinces, and that we had prohibited the Western and Central Board from confirming any sale without a previous reference to us.

173. We beg now to bring to the notice of your Honourable Court the correspondence recorded on our proceedings of the annexed dates which relate to this subject.

174. Our correspondence with the Central Board above recorded, relates, as your Honourable Court will perceive, almost exclusively to the cases of estates in the province of Bundlecund, which it was proposed to sell for the recovery of the arrears due from them. It will also be observed that the correspondence now alluded to is of date prior to the actual state of that province having come fully under our consideration, as already explained to your Honourable Court, in a preceding part of this despatch. The Reports of the Collector of Banda were calculated to lead, and appear indeed to have led the majority of the Board to the opinion, that the arrears were not so much the natural consequence of over-assessment or calamity of season, as of wilful misconduct on the part of the malguzars. The officiating junior member of the Board was, however, of a contrary opinion; and with the very imperfect information before us, although we saw abundant reason to avoid indiscriminate recourse to sale for realizing the arrears, we nevertheless deemed it necessary to confirm the arrangements made for that purpose by the Board. Few, however, of the sales actually made were ultimately confirmed, and we did not hesitate to order the annulment of all those in which the balances appeared to have arisen from causes not involving the imputation of mismanagement or fraud on the part of the malguzars.

Rev. Cons. 21 May 1824, No. 8.

175. Our correspondence with the Western Board, recorded as above noticed, on the subject of sales for arrears, arose out of our Resolution of the annexed date, passed on the receipt of your Honourable Court's despatch of the 10th December 1823, relative to Cuttack, and of our orders issued to them on the same date, "that no sales were to be confirmed without previous reference to us."

176. The arguments upon which the Board endeavoured to prove the absolute necessity of recourse to public sales, as a principal, if not indeed the only effectual means, of punctually realizing the public Revenue, and the general ground assigned by them for having ceased to authorize any sales, viz. a doubt of their being ultimately confirmed by Government, appearing to us to be essentially erroneous, we deemed it necessary in replying to their letter to go into some detail, with a view to place them more clearly in possession of the principles by which it was our wish that their proceedings in such matters should be regulated. For more full information in regard to the sentiments we thought it necessary to communicate to the Board on this occasion, we must beg permission to refer your Honourable Court to our proceedings of the annexed date, merely noticing here that although we still considered that recourse to the process of a public sale for arrears could not with expediency be wholly discontinued, we nevertheless strongly deprecated its being resorted to, except in cases of embezzlement, contumacy or frauds, we trust that our orders in this respect will be approved by your Honourable Court.

Appendix, No. 65.

Appendix, No. 65.

Revenue Letter to Bengal, 9 Feb. 1831.

EXTRACT Revenue Letter to *Bengal*, dated 9th February 1831.

Par. 10. THIS is a subject of much importance, and we are happy to state that we approve generally the opinions which you express, and the instructions which you conveyed. The statement submitted by Mr. Wilkinson in his Report of the 4th of October 1823, showing the transfer of 542 mehals, assessed with a jumma of rupees 10,33,004, by public and private sale in the Banda division of Bundlecund alone, together with the exposition afforded by Mr. Wauchope, the late Judge and Magistrate of Bundlecund, of the manner in which the new malguzars used the authority acquired under the Revenue Regulations, are well calculated to excite feelings of a very painful nature, which are increased by

Appendix, No. 65.

Revenue Letter to Bengal, 9 Feb. 1831.

by the circumstance that 50 of these mehals had been purchased by Revenue and Judicial servants. We cannot but entertain apprehensions that in a number of instances, the sales have been brought about for purposes of private interest. We are of opinion that the plan recommended by Mr. Newnham to revise the settlements under the provisions of Regulation VII. of 1822, is well adapted to preserve the rights of the landowners in Byachara villages.

Appendix, No. 66.

EXTRACT Revenue Letter from *Bengal*, dated 7th July 1829.

Appendix, No. 66.

Revenue Letter from Bengal, 7 July 1829.

Para. 158. IN the 172d and following paragraphs of our despatch of the 16th August 1827, we had the honour to bring to the notice of your Honourable Court our correspondence relative to sales of lands for the recovery of arrears of Revenue, and the principles by which it was our wish that the proceedings of the Revenue authorities in such matters should in future be regulated.

159. Your Honourable Court will find on the proceedings recorded in our Consultations noted in the margin, a report from the Collector of Bareilly, forwarded by the Board of Revenue in the Western Provinces, explanatory of the difficulty of avoiding sales of land for the recovery of arrears of Revenue, and showing that the process of a public sale for arrears cannot well be wholly and absolutely discontinued, as the arrears are not so much the natural consequence of over-assessment or calamity of season, as of wilful misconduct on the part of some of the malguzars.

160. For a statement showing the lands advertised and actually exposed to sale in the year 1231 F., for arrears of Revenue in the provinces of Behar and Benares, submitted by the Board of Revenue in the Central Provinces, we beg to refer your Honourable Court to the proceedings of the date annexed. The aggregate number of mehals sold is stated at 87. The sudder jumma rupees 37,034, and the amount of the purchase-money 1,75,500, or nearly the amount of five years jumma on the whole; a result which may be considered favourable. The statement exhibits the usual difference between the number of mehals advertised and that actually sold, which has been so often the subject of remark.

161. The papers recorded on the proceedings of the date noted in the margin, contain our correspondence with the Western and Central Boards of Revenue on the subject of sales, of which the majority of cases (10 out of 14) have reference to Bundlecund. We trust your Honourable Court will, on referring to these proceedings, be satisfied that every necessary inquiry and precaution has been observed in regard to these cases, and that the sales have received our confirmation in those instances only in which no other means of securing the public Revenue were available.

162. The particulars of other mehals purchased on account of Government, from there being no bidders, and subsequently settled with former proprietors, are separately recorded on the proceedings of the dates specified in the margin. With one exception only those proceedings relate to estates in Bundlecund.

Appendix, No. 67.

EXTRACT Revenue Letter to *Bengal*, dated 1st June 1831.

Appendix, No. 67.

Revenue Letter to Bengal, 1 June 1831.

Para. 26. WE have so often had occasion to address you upon the subject of sales of land for the recovery of arrears, that little in the way of general remark remains for us to offer. The several cases here reported seem to have been carefully investigated, and the ultimate remedy adopted only after it was clearly ascertained to be necessary.

27. We have been forcibly struck with the representations contained in the letter of Mr. Boulderson, Collector of Bareilly, on the dissolute character of many of the malguzars, their mismanagement of their estates, their proneness to fall into arrear, and their utter disregard of the consequences, under the persuasion that Government will not exercise the process of sale. The objections we have felt to sales were principally two: their liability to affect other parties than those in default; and their being resorted to without adequate cause. We do not dispute their necessity as an ultimate remedy; and where these two evils are fully guarded against, they may be resorted to without impropriety. The intermediate course of a lease for years, recommended by Mr. Boulderson, may have its use in certain cases if its dangers are guarded against by a settlement with the ryots individually, and pottahs granted to them for their protection. We trust the subject has continued to occupy your attention, and that you have been able to devise a system of rules by which the disorders complained of have been obviated. The sales in Bundlecund, we are happy to observe, are entirely confined to mehals which had been acquired by purchase at public sales. The re-purchase of those mehals by your Government, for the purpose of restoring the original proprietors, was a highly proper measure; and it is satisfactory for us to perceive that you have been enabled to effect this important object without any outlay of capital.

Special Commission to remedy improper Sale of Tenures.

Special Commission to remedy improper Sale of Tenures in the Upper Provinces under Bengal.

Appendix No. 68.

EXTRACT Bengal Revenue Consultations; 15th December 1820.

Appendix, No. 68.

Report of T.C. Robertson, esq. 9 Sept. 1820.

REPORT from *T. C. Robertson*, Esq., Judge and Magistrate, Cawnpore, to Mr. Chief Secretary *Bayley*; (9th September 1820.)

Sir,

THE lapse of a period of nearly two years since last I had the honour of addressing you, under date the 8th December 1818, on the subject of the claims of the ousted zemindars in this district to be restored to their ancient possession, having confirmed me in the conviction of the utter hopelessness of their situation, if left to seek redress in courts of law, I deem it advisable once more to submit a few remarks connected with this most important question, for the consideration of the most noble the Governor-general in Council.

2. I feel the more authorized to venture upon the subject at the present moment, because the attention of Government having of late been frequently directed to the state of the administration of civil justice throughout the country, it may be concluded that a communication of any important facts connected with that department, cannot be altogether useless or unacceptable.

3. I have now had so long an acquaintance with the people of this district, and so much experience of the practice of our courts, that I can venture upon assuring the Government, that if the present system be persisted in, without any modification or amendment, no sensible reduction of business can, by individual exertion, ever be effected; but that on the contrary, a considerable accumulation may be apprehended, from which, as consequential evils, great increase of crime, additional police establishments, and an augmented expenditure, must necessarily be expected.

4. On the other hand, I feel very little hesitation in asserting, that were the landed tenures to be placed upon a proper footing, and due precaution taken against future aggression, one-third at least of our police and judicial establishments might be, with safety and advantage to the country, abolished.

5. To show the grounds whereon this opinion rests, I must touch upon a topic which has been so often discussed, that I should fear to approach it, were I not encouraged by the confidence which daily and hourly practical experience is calculated to inspire; I allude to the nature of what is called the zemindarry right.

6. So little affinity is there between our European ideas of property, and those rights whereby land is in this country held, that our language does not furnish a word capable of expressing those simple, yet curious combinations of tenures, which, to avoid the misleading title of an estate, I shall in the sequel denominate the village communities.

7. It would be altogether foreign to my design to entangle myself among the intricacies wherewith long discussion has encircled this question; suffice it for my purpose to describe, if possible, what I have seen, and am constantly seeing; that is, a state of society presenting, in its original and natural form, every means and facility for smooth and easy government, yet thrown into temporary confusion, and rendered difficult to manage, merely through the operation of one apparently erroneous principle.

8. The first mistake that seems generally to be made is that of regarding the lumberdar, or person engaging for the payment of Revenue, as the exclusive proprietor of the soil, instead of considering him as the mere representative of the village community, or, in other words, sacrificing rights of occupancy in an attempt to establish actual property in the soil.

9. The very term lumberdar might be sufficient to establish a late innovation in the social economy of the country, as, if I mistake not, the English word "*number*" has been put into a Persian form, to represent a right which has sprung up during the British rule.

10. The examination of a putwarry's books is the surest mode of attaining tolerably correct ideas respecting landed property.

11. In those registers will be found, like a nucleus round which the whole system is formed, first the seer, or privileged lands of the thakoors, or heads of the village community; dependant upon each division of this portion of the land, it will be perceived that there are a certain number of fields held upon various tenures by cultivators of different descriptions. A ryot of the thakoor, or chieftain's kindred, will, even beyond the limits of the seer lands, enjoy, under a contribution equivalent to one rupee, what a person of inferior order pays two for; and thus, through a number of gradations, is the whole land parcelled out under various terms and conditions, in a manner that, to those who put faith in the existence of a Hindoostanee landlord, must seem, and generally is, totally unintelligible.

12. Each holder of seer lands of course collects what is due from those ryots whose fields are annexed to his division; and were these collections regulated according to ancient custom, by certain rules having reference to the proportion of the crops, and operating as a defence to the labouring community, nothing would be easier than for the Government to bring the joint gatherings to a head, and realize the public Revenue, without changing in any way the internal constitution of the village.

Appendix, No. 68.

Report of T.C. Robertson, esq. 9 Sept. 1820.

13. To illustrate the above by example: let it be supposed that, after deducting the land set apart for special purposes, as alluded to in the sequel in paragraph 24, there should remain in any village 1,000 begahs of malguzarry land; suppose also, that there are three chiefs of the village community, Bhugwund Sing, Runjeet Sing, and Seo Sing, of whom the first named is the principal.

14. It is probable, then, that the land would be thus disposed of: Bhugwund Sing, in the proportion of 4-10ths, has the management of 400 begahs, whereof 40 begahs are his own privileged seer fields, exempted from Revenue; Runjeet Sing, in the proportion of 3-10ths, has the management of 300 begahs, of which 30 begahs constitute his seer; and so likewise has Seo Sing 300 begahs under his charge, with 30 begahs as his proportion of seer land.

15. Now, although under the present system these seer fields are not, as formerly, deducted from the whole amount of land paying Revenue to Government, and assigned to the village chiefs under the implied obligation of discharging certain public duties connected with the village, and even at times rendering military service, yet the money allowance of 15 per cent. on the sum collected from the whole village community, produces, so long as the old chiefs maintain their ground, exactly the same effect as if the former practice had been continued; that is to say, the privileged class will, instead of taking the allowance in money, actually receive the greater portion of it in the shape of rent, or produce from their seer lands, for which they contribute nothing to Government; and it is thus that their profits will be brought to account in the putwarry papers, however it may be recorded in the Collector's books.

16. Supposing, however, the village to come into the hands of a dewan, nazir, tehsildar, or any other description of person regarding himself as the landlord, according to our European notion of landed property, what a revolution must ensue.

17. The new landlord, to obtain his allowance of 15 per cent. in full, must require rent for the seer lands, which, as I have above shown, had hitherto been subject to merely a nominal and imperceptible assessment.

18. But these lands had been distributed among the nearer relations of the village chief, or, in other words, had been applied by him, not only to his own support, but to the sacred duty, as they esteem it, of maintaining his more immediate family connexions. According to the numerical strength of the family, the prevailing local custom, or the extent and capacity of the land, there may have been 10, 20, or 50 high-spirited Rajpoots, who thence, for themselves, their wives and children, derive a subsistence, which, were it subject to assessment, the land can never yield.

19. Stripped, then, of that which had supported their progenitors for centuries, and degraded to the rank of common cultivators, what is left for them but to wander abroad in search of a livelihood which they know not where to seek, or to remain at home exposed to hourly mortification, and doomed to pine in distress, where their forefathers, constituting the yeomanry of the country, had lived in independence and comfort.

20. Such are the practical results of the system of innovation, such the consequences of misunderstanding the meaning and import of merely a name.

21. Almost all the suits for the recovery of their rights instituted by the ejected village chieftains (among others that of which an abstract is annexed) failed of success, because the Court of Appeal found that the plaintiffs had borne the appellation of mocuddum.

22. Now I will ask whether, referring to the sketch of the village management above given in paragraph 14, any possible name can be more appropriate than the relative term "mocuddum," signifying "first," or superior, to designate the three individuals, Bugwund Sing, Runjeet Sing, and Seo Sing, whose situation, with reference to the community over which they preside, I have endeavoured to describe; and this question answered, I will then ask, in what part of the old system, as there detailed, a single vacancy can be found for the admission of a landlord, and how he is possibly to be introduced without breaking up the whole economy of the establishment?

23. It is impossible, indeed, to glance at a putwarry's papers without discerning proofs of the original non-existence of any one man possessing the whole village as an exclusive landlord.

24. Among the records of the putwarry of the village of Mohsunpore, contiguous to this station, and now under attachment, I find the following entries of land, exempted from the payment of Revenue, as alluded to before, in paragraph 13:

	Begahs.	
Baghut or garden - - - - - - - -	175	–
Tank - - - - - - - - -	70	–
Grazing land - - - - - - - -	24	17
Site of houses - - - - - - - -	200	–
Ganet - - - - - - - - - -	4	–

25. Now the question is, by whom, and to whom, were all these grants made, and for whose benefit were they intended; for the property must be considered to have originally existed in that quarter whence the donation emanated, and now to reside with those to whom the profits at present accrue.

26. Dismissing the question of its origin as one of curiosity rather than immediate utility, there cannot be a doubt, according to the rule just suggested, which seems to me correct, that all of these grants and privileges actually belong to the village community.

27. The persons whom it is now endeavoured to make landlords of, never could have acquired such valuable immunities to themselves, neither was it in their power, without some official confirmation, to confer them upon others; and certainly had they enjoyed, they never would so disinterestedly have exercised so very profitable a discretion.

Appendix, No. 68.

Special Commission to remedy improper Sale of Tenures.

28. On the contrary, at present one of the most frequent sources of contention is the invasion of those very privileges by the newly created zemindars, who have all a propensity to cutting down mango topes, and appropriating to themselves tanks, wells, and grazing lands, annihilating, by every means in their power, this last vestige of those common possessions, upon the ruin of which their own new and exclusive right of property is built.

29. If what I have already written serves to convey any idea of what I feel that I can but very faintly describe, it will be easy to imagine the confusion and misery that must follow the introduction, amid a society so curiously constituted, of a stranger armed with power to sweep away at once all that has for ages constituted the comfort, the happiness, and the pride of the inhabitants of the village.

30. The exemption from payment of a higher rent on the ground of alliance to one of the heads of the village, must, by the new authority, be one of the first privileges to be disregarded, and the pride of many a Rajpoot be hurt by finding himself stripped on a sudden of what had before given him consequence and distinction.

31. The gardens and orchards, reared by themselves or their forefathers, are by all natives regarded with a peculiar veneration and affection, as not only affording food and comfort, but constituting the great ornament of the country. Yet, on the introduction of a stranger, this their last possession, to which they cling with a fondness that can scarcely be conceived by some who would eradicate not only the trees but those by whom they were planted, is, after a severe struggle, generally wrested from them.

32. The common which their cattle used to graze is next ploughed up, the tank is then rendered a sealed fountain, and even the well, which was constructed for the convenience of the public, does not always escape amid the rage for innovation and encroachment.

33. Their houses are generally retained, and these they continue to occupy under every mortification that can tend to sour their minds, and render them ready to disturb that tranquillity which they might so easily be brought to contribute to support.

34. But it is a great error to suppose that the influence of the old village mocuddums or chiefs can ever be destroyed; it exists even now, but, as was to be looked for, is directed to the promotion instead of the suppression of crimes.

35. Hence arises another evil, the necessity for village chokeedars, a class of people who make wretched police officers, and who interfere with, if not entirely derange, the old and once effective association of the village community.

36. The new zemindar, it must be observed, very seldom is so imprudent as to live within the village that he has acquired.

37. He delegates the duty of collection to an agent, who, backed by the authority of Government, is able to realize the Revenue, and seize upon every thing visible and tangible.

38. With the interior domestic economy of the village he dare not, however, for his life interfere; and regardless of the character of each inhabitant, whose means of subsistence should be almost daily known to a person in his capacity, he possesses no influence but what the fear of the Darogah inspires.

39. Here then the magistrate finds himself in a distressing dilemma; if crimes prevail, and he calls the new zemindar or his agent to account, they reply, that the old landholders and their connexions prevent them from knowing what is going on, and that without the expulsion of those people they can do nothing in the way of police.

40. If those old zemindars are called upon, their reply is obvious, you have stripped us of power, how can you burthen us with responsibility?

41. There is no other expedient left, chokeedars must be appointed, for there must be one responsible person at least in a village.

42. The duty of a chokeedar is one which none but the very lower classes can be brought to undertake, yet when once established, the previously degraded class contrive, between the jealousies and contentions of the old and new parties to acquire a most unnatural and pernicious degree of influence and power.

43. By siding with the new, to depress, and if possible utterly ruin the old landholders, by entangling them in some foujdarry cause, or, as frequently happens, by linking with the ruined and desperate among the former possessors in a thieving confederacy, these wretches gradually become personages of considerable wealth and importance, and give a colour to the current saying, that this is a rule under which sweepers flourish.

44. The consequences of thus turning society topsy-turvy, and placing at the head those who but a few years ago were at the very bottom, may easily be imagined.

45. The Bowriahs, the caste to which the chokeedars mostly belong, are getting all round this station daily more powerful, and unless their influence be checked by the restoration of the higher classes to their rightful possessions and due preponderance, there seems, from the disposition of the former to combine, reason to apprehend the speedy introduction of something very similar to the Bengalee system of decoity.

46. There are two pergunnahs in this district which afford practical proofs of the comparative advantages of adhering to, or departing from, the old established practice of the country. Seo Raj Pore, from a combination of lucky circumstances, is still in possession of its original chiefs, no intruders having found admittance. Ghautumpore, another pergunnah, is almost entirely in the hands of one Uhamud Buksh, formerly the nazir of the Collector's office.

47. Now in Seo Raj Pore there is hardly ever a theft committed, while in Ghautumpore such occurrences are constantly happening.

48. In Seo Raj Pore there is not a single village chokeedar, and indeed did I not fear that the present state of things will not long be suffered to continue, I should recommend a

Appendix, No. 68.

Report of T.C. Robertson, esq. 9 Sept. 1820.

great reduction in the thannah establishment there maintained. Ghautumpore swarms with chokeedars, and is therefore full of theft.

49. Indeed, I have not the least doubt that there would seldom be any more theft committed in a village that should be given back to its ancient chiefs, under an implied obligation to put a stop to such occurrences in future.

50. In whatever light therefore the question may be viewed, whether with reference to policy or justice, every thing tends to prove the necessity for the immediate interference of the Government in behalf of the ejected landholders of this district.

51. Nothing can, I conceive, be more futile than the doctrine, that because a fraudulent transaction has been smuggled through the forms of office, the Government are pledged to maintain it as their deliberate act, and to be debarred from correcting any error that may have a tendency to admit upon the people that violence and wrong which those very forms were enacted to prevent and exclude.

52. In fact, the Legislature made provision, by the establishment of civil courts, for the revision of the acts of their Revenue officers, and now the only question that remains is, whether, since those courts are found to be insufficient, some other mode of repairing injuries may not be adopted.

53. That by a special commission alone this can be effectually done, I have, on a former occasion, shown to be the opinion of those best qualified to judge of the extent of the evil, and the nature of the remedy that should be applied.

54. That from the courts of civil judicature, as at present constituted, redress is to be despaired of, I at the same time advanced considerable proofs, to which, that more may never be required, I now add another brief abstract of the proceedings in a suit that has more recently been disposed of.

55. I feel a particular satisfaction in being thus enabled to lay before the Government the deliberate opinion, upon a question of such importance, of one so fully able as the present officiating Provincial Judge, Mr. Perry, to comprehend its merits.

56. There remains but one probable objection to the direct interference of the Government that seems to require consideration, and that is the expense, or loss, that may be incurred in compensating some of the unjustly ejected zemindars for the deprivation of their rights.

57. This is an impediment which, however threatening it may at a distance appear, will, I am certain, like most other difficulties when boldly approached, diminish, if not totally disappear.

58. Of 100 ousted landholders, the most cautious cannot apprehend that more than 10 will stand in the unhappy predicament of being totally disqualified for redress by the simple act of restoration to their ancient rights. I am by no means of opinion that even this small number will be found to exist; but if they should be, is there any good reason for withholding justice from 90, because it cannot be extended to the remaining 10?

59. In taking this view of the question, it is of material importance to remember, that if there be on the one side loss incurred, there is on the other a certainty of the continued necessity for a large, and probably increasing expenditure.

60. From what has been above stated on the subject of the police, it must be manifest, that no reduction can in that department be effected, while nearly half the villages in the district are deprived of their legitimate chiefs, and distracted by new fashioned claims, arising out of the destruction of old established rights.

61. In the civil department the business is accumulating at a rate that has already rendered a temporary addition to the establishment necessary, and will, I am certain, soon require a still further augmentation.

62. On a recent occasion the Court of Appeal, on a reference from this office for permission to retain a few extra mohurrers, observed, that three-fourths of the business before them originated in this district.

63. This is a very remarkable admission. The single district of Cawnpore avowedly contains thrice the litigation within its own limits that is to be found throughout the united districts of Etawah, Furruckabad, Allyghur, Agra, Meerut, Seharunpore, Moradabad and Bareilly; or 24 times as much as exists within any one of those divisions separately.

64. If this striking difference between the state of Cawnpore and the adjacent districts can be accounted for from any other cause than the happy exemption of the latter from those general innovations under which the former labours, I will readily acknowledge that there is nothing here that calls for extraordinary interference; but until the lamentable result shall be traced to some other source, I must continue to maintain that it constitutes in itself an unanswerable argument in favour of what I have advanced, that it establishes the value which the people have for land, and the determination of those who have unjustly lost, never to desist from their endeavours to regain it.

65. Suppose that, encouraged by the unhappy issue of the struggle between the old landholders and the interlopers in this quarter, wealthy and intriguing individuals should, as they have done in Allahabad, carry the same system of aggression into the western districts, is it not very possible, or even probable, that the civil business in those courts will gradually swell to 24 times its present bulk; and is it not most desirable that such an issue should be averted by timely interference to check the progress of an evil which, should it once overspread the country, will infallibly prove as embarrassing and burthensome to the Government, as galling and oppressive to the people?

I have, &c.
(signed) *T. C. Robertson,*
Judge and Magistrate.

Zillah Cawnpore, 9th Sept. 1820.

Appendix, No. 68.

Special Commission to remedy improper Sale of Tenures.

Beecha & Kesree, Plaintiffs, v. *Nerguf Khan*, Defendant.

This was an action brought for the recovery of the village of Bhumrowlee, pergunnah Moosanuggur, under the following circumstances:

The engagements for the Revenue of this village were, at the period of the cession, and for the three subsequent settlements, taken from the plaintiffs, who all along held full possession of the same.

At the settlement of that portion of the district which in the year 1220 was superintended by Mr. Balfour, one Nujeeb Ullee Khan advanced a claim to the property, on the ground of his being the brother and heir of one Surwanna Khan, whose name it appeared had been, as the plaintiffs assert, through the connivance of the canoongoe, inserted in the column of proprietors in the tehsildar's books. This was followed by an application from the defendant Nerguf Khan, as purchaser of the estate from the above named Nujeeb Ullee Khan, and the Collector forthwith proceeded to conclude the settlement with the defendant, to the exclusion of the plaintiffs.

The possession of the plaintiffs and their predecessors, both before and after the cession, having been clearly established by the evidence of several respectable witnesses, and by papers bearing the seal and signature of the officers of the former Government, and the defendant having literally not a single proof, documentory or parole, to produce of the village having ever been held by Nujeeb Ullee Khan the seller, or his alleged brother, Surwannee Khan, or their predecessors, his witnesses distinctly admitting that they had never seen either of those two men, their father or grandfather, in possession even for a single day; judgment in the Zillah Court was given in favour of the plaintiffs.

On appeal to the Provincial Court, the senior judge, on the 8th December 1819, recorded an opinion, of which the following is a literal translation. " It is proper that the decree of the Zillah Court should be reversed, because the proofs produced by the defendant, in support of the reply in the Zillah Court were not inferior to the proofs adduced by the plaintiff in support of the claim; nay, they were even superior. The defendant likewise has been in possession as zemindar for four years previously to the institution of the suit, and to justify the ejectment of the party in possession strong proof is necessary, such as in this case is not procurable.

On the 16th February 1820, the following opinion was recorded by the officiating judge, Mr. Perry. " As it has not been established by a single credible and sufficient proof, what the right was upon the strength of which the name of Surwannee Khan was inserted as that of the zemindar in the book of 1210 F. S., and as on the proof of this the subsequent insertion of the defendant's name, either, as stated in the reply, in consequence of the acknowledgment of the heir of the said Surwannee Khan, or in any other mode, must depend for confirmation as legal; and moreover, as by the evidence produced by the plaintiffs, their hereditary right to the village, and continued possession of the same up to the end of the year 1219, clearly proved; upon these considerations, and likewise others stated in the decree of the Zillah Court, that decision in favour of the plaintiffs ought, in the opinion of the officiating judge, to be maintained.

On the 9th March 1820, the third judge, Mr. Elliott, delivered his opinion as follows: " Whereas the plaintiffs have no other proofs to produce but that of their possession from the period of the cession up to the end of the year 1219; and the depositions of some witnesses, among whom two, namely Phekoosal and Sobha Ram, are unworthy of credit, inasmuch as they are writers in the canoongoe's office, and it was their own superior that recorded the name of Surwannee Khan, the ancestor of Nujeeb Allee Khan, in the column of zemindars; and moreover, as from a statement bearing the Collector's signature, it appears that ever since the period of the cession the name of Surwannee Khan has been recorded in the register of zemindars, and that in 1210 F. S., in consequence of his declining to engage, a cabooleat was taken from Becha as moostajir and mocuddum, and as from the commencement to the end, the said Becha presented his petition under the appellation of a moostajir, and as it is utterly incredible that any one, knowing himself to be the proprietor, should stile himself mocuddum and moostajir; therefore, the third judge concurs in opinion with the senior judge, and the Zillah decree is hereby reversed."

REMARKS.

The possession of the plaintiffs and their predecessors in their capacity of the chiefs and representatives of the village community from as far back as living testimony and oral tradition run, or village registers record, having been proved beyond all question or doubt, and the right of Nujeeb Ullee Khan, the person from whom the defendants purchased, (although a mere memorandum of a claim once being advanced by his reputed brother Surwannee Khan does appear in a book in the Collector's office,) never having been investigated, either at the cession in 1210, or at the last settlement in 1220, nor even on the present occasion by the Court of Appeal. I have only to observe, that as the principles maintained by this decision do find authority in the Regulations, it is impossible not to perceive the enormous extent to which the occupancy of the country may thereby be disturbed, and how directly the destruction of the ancient tenures, and the annihilation of the rights of the hereditary tenantry, may be traced to the influence and operation of the law, which, under such proceedings, seems to create those evils that courts, civil and criminal, were instituted to prevent.

(signed) *T. C. Robertson*,
Judge and Magistrate.

Appendix, No. 69.

MINUTE by *James Stuart,* Esq. dated Fort William, 29th September 1820.

Appendix, No. 69.

Minute of James Stuart, Esq. 29 Sept. 1820.

I SOLICIT the attention of the Board to a matter of considerable importance.

2. During the first six or seven years which followed the acquisition of the provinces ceded to us by the Nawaub Vizier, the maladministration of Allahabad and some of the neighbouring districts, combined with the intrigues and influence of certain opulent and powerful natives, and the poverty and ignorance of the zemindars and talookdars, led to the abusive alienation, to a great extent, of landed estates within those district, and to the consequent ruin and misery of the proprietors.

3. For a full detail of those transactions, I refer to the Reports from the Board of Commissioners and from Mr. Fortescue, in his capacity of judge and magistrate of zillah Allahabad, cited in the margin*. The matter is also stated in Mr. Secretary Mackenzie's report on the settlement recorded in the Revenue proceedings of the 16th September 1820†, paras. 533 to 544.

† No. 4.

4. From those documents, of which, for convenience of reference, extracts are annexed to to this Paper, the Board will observe that a special commission was strongly recommended by the Board and Mr. Fortescue, for the purpose of investigating the alleged abuses, and affording redress to the injured parties.

The consideration of the measure was postponed for the time, and has not been since resumed, owing probably to the suspension of the introduction of a permanent settlement into the Ceded Provinces.

Now that the measure of settlement in the Ceded and Conquered Provinces, upon fixed and permanent principles, is again under consideration, I venture strongly to recommend to the Board the institution of a special commission, as formerly suggested, for the purpose of investigating the abusive alienations in question. I beg accordingly to submit to the Board the accompanying Paper, comprising an outline of the plan upon which the commission should be instituted.

7. The investigation of these cases, with any hopes of success, will require a thorough research into voluminous and complicated Revenue accounts. It will require local inquiries, and free and constant communications with the parties themselves, and with the local officers. The delays and forms of the courts of justice oppose great obstacles to their conducting investigations upon those principles; and the parties injured are equally incapable of supporting the expense of protracted litigation, and of defending themselves in that course of proceeding against the arts and intrigues of their opulent and powerful adversaries.

8. These reasons I have no hesitation in urging, as fully justifying a special deviation from the ordinary system of our judicial administration.

9. The delay which has occurred is unquestionably to be regretted; but I cannot think that it is a sufficient ground for excluding the injured parties from redress. It is a noble principle of the English law, that no time shall avail in favour of fraud; and I believe that there were never transactions to which the maxim was more justly applicable.

10. It would indeed be an afflicting reflection that men who have acquired estates by the basest means, should enjoy all the advantages of a permanent settlement, while their victims should have their misery heightened by being the hopeless witnesses of the increasing value of the property of which they have been so iniquitously despoiled.

11. I trust that the Board will be of opinion that to permit such consequences would be inconsistent with the character and credit of the British Government.

(signed) *James Stuart.*

A special commission be constituted for the investigation and decision of suits to recover possession of land lost through public sales or through private transfers effected by undue influence, between the period of the cession and conquest and the year 1810, including the following pleas:

1st. In cases of public sales, that no balance, or an inconsiderable balance, was due at the time of sale from the proprietor of the mehal sold, or that due notice and opportunity of payment of any balance due was not given before sale, or that sale was not regularly made according to the Regulations, or that the price paid was low and inadequate.

2d. That supposing the alienation, whether by public sale or private transfer, to be binding on the sudder malguzar, the milkeeut of plaintiff was not legally transferred by transfer of the sudder malguzar or manager's title.

3. Generally, where the commission shall see reasonable ground for believing that the public sale or private transfer was oppressive, and produced by influence, or by undue advantage taken of the ignorance and inertness of the parties whose mehals may have been sold or transferred. In forming that conclusion, the fact that the purchaser or acquirer was an officer of Government, in whatever department, in the district within which the land transferred may be situated, or a relation, connection, or dependent of such public officer, or that he effected the purchase or acquisition through the influence of any public officer, native or British, will

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* Civil Cons. 16th October 1810, Nos. 10, 11, 17 and 19; Ditto, 12th August 1817, No. 34.

Appendix, No. 69.

Special Commission to remedy improper Sale of Tenures.

will necessarily have great weight, but it is to be understood, that *bonâ fide* purchasers at the public sales by public officers not prohibited under the Regulations from purchasing at those sales, are not to be annulled.

In trying such suit, the local commissioner shall be ordinarily guided by the existing Regulations, but with a full discretion of equitable interposition, and with ample authority to adjust disputes by inducing or compelling parties to compromise their contested claims in mutual concessions; and where necessary to adjudge compensations from the public purse.

Under this provision will be included cases of *bonâ fide* derivative acquisition of estates, the titles to which may be declared null according to the above rules.

Where compensation shall be adjudged in an amount exceeding 1,000 rupees, the sanction of Government shall be deemed necessary.

Local commission to have jurisdiction in such districts, or portions of districts, as the Governor-general in Council shall direct by proclamation within the same.

Local commission to consist of one or more members, as the Governor-general in Council shall determine.

Local commission to be authorized to take cognizance of cases decided by the courts of justice, to recall such cases now in appeal before the Provincial Courts and Sudder Dewanny Adawlut, and likewise to take immediate cognizance of cases pending in the Zillah Court, withdrawing them therefrom.

Local commission to determine, subject to the orders of Government, its own form of of proceeding, the nature of the pleadings, the mode in which they are to be conducted, the paper (stamped or unstamped) to be used, the fees to be levied, &c.

Process of commission to be enforced in the same manner as process of Zillah Court, and all powers in regard to contempts, the administration of oaths, &c. which are possessed by Zillah Courts, to belong to commission, with full power of wholly dispensing with oath or hulusnamah.

Zillah Court to aid commission by its officers.

Decisions of local commission to be reported to a superior commission, to be appointed by the Governor-general in Council. All cases wherein any of the parties may be dissatisfied, the whole proceeding to be certified to the superior commission. The lower commission to be also empowered to certify any cases of peculiar importance and difficulty which they may judge to require the decision of the superior commission; and in such cases distinctly to pronounce their own opinion on the case.

Appeal to England, in cases of ordinary appealable amounts.

EXTRACT from the proceedings, Judicial Department, Civil Consultation, 16th October 1810.

Extract of a Letter from the Board of Commissioners, Furruckabad, 18th Sept. 1810.

ON receipt of your Lordships' orders of the 20th June last, to report on certain petitions which had been submitted by the Judges of Allahabad and Goruckpore, the Collectors of those districts were respectively called upon for the necessary information, and we have now the honour to lay before your Lordship the substance of the report received from the Acting Collector of Allahabad; No. 1, petition of Syud, Juhoo and others.

2. The petitioners complain of the sale made of their estate, Mouzah Irawun, Turruf Soodub, in pergunnah Hatgoon, for a balance claimed by the late tehsildar up to the year of 1813, but which the petitioners deny to have been due by them.

3. This pergunnah is one of those in the tehsildaree of which Baboo Deookenundun is surmised to have been interested. The nominal tehsildar, Mahomed Bawker, and his successor Seetulpersaud, being his supposed agents, and the surety Jaunkeepersaud being his son; and the present is one of twenty instances in this pergunnah alone, in which Jawnkeepersaud stands as the purchaser of estates sold for balances, or precluded balances, due to the tehsildar.

4. A principal abuse which has attended the universal contravention which was systematically pursued in the district of Allahabad, to the salutary prohibition of Government against the employment of nominal tehsildars, is to be found in the means thereby afforded to the real tehsildars of eluding the Regulations which preclude the Revenue officers of Government from purchasing lands when exposed to public sale for the recovery of arrears of Revenue, standing themselves in the ostensible situation of sureties for the tehsildars, they have availed themselves of the subterfuge to become the purchasers of almost every estate which has been brought to sale previous to the year 1808, for balances due, or pretended to be due to themselves.

5. In these sales, not only no inquiry appears to have ever taken place in regard to the existence of the balances, but the liability of the party and of his estate is found to have been taken for granted, on many occasions, upon very insufficient grounds. Estates which stand in the settlement account as let in farm, are found to have been sold for an arrear due from the farmer on the allegation of a private engagement of the proprietor to the tehsildar, making himself liable for the farmer's balances. And from the report of the Acting Collector we are authorized to conclude, that the notifications of the sale, the promulgation of which in their pergunnahs was always left to the tehsildars themselves, were seldom made public in time for the parties to take measures to obviate the sale.

6. On the present occasion, however, it would appear, that the notification of sale was issued on the 29th December 1806, and that the sale itself took place on the 15th January 1807,

Appendix, No. 69.

Minute of James Stuart, Esq. 29 Sept. 1820.

1807, and this irregularity alone seems sufficient to vitiate the whole proceeding. But if your Lordship should not choose to proceed to a lapse of three years, we have only to suggest, that in granting the petitioners your Lordships' sanction to the institution of their suit they should be directed to make Jankeepersaud a party to it.'

7. Considering at the same time the nature and extent of the hardship in which the excluded proprietors in the zillahs of Goruckpore, Allahabad and Cawnpore, under circumstances similar to those above noticed are placed, and the very great number of estates which, in manifest violation of the law, have been thus transferred; that the evil has been exclusively effected by the influence of the officers of Government, and under the abuse of its authority; that the suffering parties were recently become subjects of the British empire, and were not only in general ignorant that their estates were liable to be transferred under a law totally foreign to their previous customs and rules of government, but in many cases uninformed of the actual or intended sale, and unconscious of the alleged arrear. We are far from thinking, that a permission to prosecute in the courts of justice the rich individuals by whom they have been deceived, is likely to prove an adequate remedy, or comes up to that measure of equity, which the weight and circumstances of the damage require. We apprehended that the fraud and illegality which may be clearly established on the one part, and the ignorance and weakness of the other, call for the express and immediate interference of Government. And that a legislative provision might be enacted, constituting a special commission, with full powers to receive and reverse all iniquitous and illegal transfers of this nature, and to make such compensations and indemnities as peculiar cases might demand; and in pursuance of the object, it is our intention, in submitting to your Lordship in Council the settlements of the districts above mentioned, to point out the instances in which these transfers have occurred, and the most striking features with which they have been marked.

EXTRACT of a Letter to the Board of Commissioners, under date the 16th Oct. 1810.

WHATEVER reason may exist for suspecting that considerable abuses have been committed with respect to the sales mentioned in your report, the Governor-general in Council must necessarily be very reluctant to disturb possession actually acquired by the purchasers, until the case shall have been submitted to a regular inquiry. The investigation which can be made by the Revenue officers must necessarily be imperfect; injustice might eventually be committed, and confidence in the public sales shaken. On these grounds his Lordship in Council is of opinion, that the settlement should be made with Jankeepersaud, and that the petitioners should be referred for their remedy to the Adawlut.

8. It is evident in this as in other cases, that the suits should be instituted against the individuals in possession. Should the petitioners, however, persist in their intentions of prosecuting Government, the Collector should of course be instructed to defend the suits.

9. With respect to your intention of recommending the appointment of a special commission, to inquire into and redress the injuries committed in regard to public sales by some of the late tehsildars in the districts of Goruckpore, Allahabad and Cawnpore, the Governor-general in Council reserves his sentiments on the subject, until you should have submitted to him more specific propositions on the subject.

(A true extract.)

(signed) *Holt Mackenzie,*
Secretary to Government.

EXTRACT from a Letter from Mr. *J. Fortescue,* the Judge and Magistrate of Allahabad, to the Address of Mr. *C. M. Ricketts,* the Secretary to the Governor-general, dated the 1st September 1814.

Para. 119. THE change of property which has taken place since the promulgation of the Regulations, has, in some instances, been productive of much bloodshed and destruction, committed by ousted proprietors, and in others it has been effected by a knowledge of the Regulations over the ignorance of the zemindars, which has brought much discredit on the character and laws of the Government. Although the object was evidently to extend with perfect equality and all practicable speed, the just principles of the code, many of the most serious dacoitees have been instigated and led on by proprietors who have been ousted from their estates. This subject, inasmuch as it relates to this district, I have already noticed sufficiently in paragraph 4 of this report; and with respect to the second point, of the discredit brought upon the Government and the Regulations, it is proper that I should be more particular.

120. Immediately after the cession in 1801, two very distinguished characters, the Rajah of Benares and Baboo Deokeenundun Sing, made their appearance from the contiguous province of Benares, in this district, with a number of very clever agents, well informed of the letter and practice of the Regulations, and eager to be employed in the newly-acquired territory. Their extensive property, influence and readiness in Revenue details, brought them into great favour with the European Collectors, and the greatest proportion of this district was put into their hands, through the medium of their chosen agents, some of whom were nominal tehsildars, and others fictitious securities for those tehsildars. The punctuality with which these persons continued to pay the public Revenue, relieved the Collectors from much trouble, and their suggestions to this effect were rarely opposed or inquired into; at length

Appendix, No. 69.

Special Commission to remedy improper Sale of Tenures.

length they obtained such uncontrolled ascendency, that their power became wholly perverted to their own interest, and to the sacrifice of the dearest rights of the landholders.

121. At the period of the cession, the Rajah had no landed property, and the Baboo but one estate in this district, though in the course of their sway, as above described, they acquired possessions yielding a Revenue to Government of several lacs of rupees. This large property was not realized by the appropriation of pecuniary funds, or other species of wealth in their possession prior to the cession, neither were the lands in this district so highly assessed as to support the belief, that the proprietors could be easily induced to part with them for considerations; nor is it more extraordinary than certain that many of the very finest estates came into their possession. The fact is, that ignorance and weakness on the part of our new subjects were played upon by every species of cunning and rapacity, unrestrained by any sense of shame or fear.

122. Fortunately the appointment of the Board of Commissioners to superintend the settlement and collection of the Land Revenue, brought to light and suspended the iniquitous practices of the Rajah and the Baboo, and the members of the commission, sensible of the oppressions under which the people had suffered, and of the modes by which these persons had acquired their possessions, recommended (if my recollection is correct) that a special inquiry should be instituted under the authority of Government, in order to reach the root of these numerous transfers, and to do justice to the cajoled and ousted proprietors. The suggestion, however, was not approved, and the aggrieved parties were directed to be referred to the courts; the Collectors being at the same time instructed to afford every aid in their power, even to the payment of expenses, in order to facilitate the prosecutions.

123. Nothing but a conviction of the peculiar nature of the transactions alluded to, as rendering them inapplicable to the procedure of our courts could (or did indeed I believe) induce the recommendation of the Board, whilst the idea of superseding the established and constitutional modes of redress was not, it may be presumed, less a matter of extraordinary innovation in the eyes of Government. The truth is, that not only the first ignorance of our Regulations and practice yet remained, but a variety of other difficulties had also arisen, and would present themselves to thwart the complainant by the regular course of the existing laws. The people were no wiser than before, and in many cases the Collectors were, on the part of Government, defendants, jointly with the Rajah and the Baboo for unjust sales of estates; which would preclude their rendering that aid in the prosecutions which the Government had intended generally; special legislative provision to relieve these people would have been one of the most gracious and creditable acts that could have been displayed to our new subjects. It would then have appeared that grievances reaching the fountain head were sure of redress; but as matters rested, it was conspicuous to every local observer, and echoed through the neighbouring districts, that the most consummate knavery had been practiced with impunity, and would continue unremedied.

124. It may appear extraordinary to a stranger why the courts were not the proper tribunals to which to refer the complaints. This can only be known by learning a variety of matter, chiefly local, such as that the Rajah of Benares and the Baboo, with their agents, were well skilled in the Regulations, in all legal forms, and precautionary measures under them to an astonishing degree, and well aware of the importance of attending to these particulars; that the transactions rested chiefly on Revenue arrears, advances, and balance of accounts, which, if not early examined, could hardly be intelligible by and by, when particulars would be faded from memory, and witnesses no more; that the pressure of business in the courts necessarily produced delay, when papers were lost and complainants reduced with their families to poverty and impotence; that the judge is required to determine more particularly on the points brought and litigated before him, than to become the advocate of either party, or to change the whole character and course of the pleadings already prepared and legally completed, by assuming other ground of charge or defence in preference to that selected and adduced by either party; yet all this did exist, and such is requisite for the dispossessed and unthinking landholders.

125. In the cases that come before me as judge, I feel embarassed in the extreme, and see cause daily to regret that the suggestion of the Board was not approved.

126. It would be carrying this Report beyond all bounds to detail a fraction of the acts that have occurred, besides that the real facts would lose much from my want of capacity to display them in their true light. I have known a case wherein the defendant has not only had his estate sold for alleged arrears of Revenue, but prosecuted separately for further balance, which the sale had not liquidated, when his own acts, acknowledgments and pleadings, have been such that, other extensive matter out of the question, he must have been cast; yet by ranging about from subject to subject, in favour of the dispossessed zemindar, when all his own and his pleader's ingenuity has failed, it has been found that the full Revenue and more was collected, and the estate purchased by a portion of that which had been withheld. In another case the utmost circumspection and legal precision of an estate under a deed of sale, which could not be shaken by the zemindar, who has failed in every point of his allegations; yet when all his labours have proved nugatory, a new view of the case, thoroughly probed from myself, has wholly exposed the villany of the transaction. I mention these instances, not because they are by any means the blackest, but to show the extraordinary proceedings that are requisite to relieve the unfortunate zemindars. I am, however, by no means certain that it is compatible with a judge's character thus to unite that of advocate for a party, in addition to his legal advisers; and indeed it is already proverbial, that there is a bias against those great personages. Such doubts, suspicions, and deviations from the common uninterested line of conduct of the judge, as are now conspicuous in this court, was unprecedented in my predecessors; and I am well assured that

Appendix, No. 69.

Minute of James Stuart, Esq. 29 Sept. 1820.

cases which have been lately invalidated, would, in the ordinary course, have been confirmed; indeed, I should be glad of the opportunity of revising those decisions, which early after my arrival were given by myself, not that I have any new or specific matter to allege, but that my present local experience deprives me of all confidence or assurance in them.

127. I regret to think that from the want of local information as to the cast and character of these transactions, and perhaps from my inability to seize on the advantages of the moment, or to display all minutiæ with sufficient clearness and accuracy; the judges of the Supreme Courts may in appeal, be inclined to discredit in insulated and individual cases, what a more comprehensive view would place in its true light, or that they may admit the legal precision which we are bound to respect and uphold as tantamount, or perhaps superior to all objections resting on ignorance of our laws. The people have been followed and tripped up by the letter of the Regulations, before they knew where they were, but how to replace them on their former footing by its spirit, is replete with embarrassments.

128. All those considerations connected with the strict, formal, and unprejudiced proceedings of a court of justice, which require that the judge should know nothing of the cause prior to its being brought legally before him; that the parties should be strangers to him, and plead as they choose, selecting their ground and abiding by it; and that the merits of the cause, as stated, should decide the question, without reference to any extrinsic matter, are at variance with what justice demands in the cases here alluded to, but which might unexceptionably have been supplied in the form of a local commission. The predicament was, I am inclined to hope, unprecedented, and a like act of our Indian legislature could not have furnished any dangerous precedent, hereafter. It could only be called for when the mischief was equally great, and the necessity similarly imperious.

129. There are some transactions of the description here alluded to now pending in this court. Some have already been decided, and others are in a state of appeal; but there are many more not instituted from ignorance, poverty, or ruin; and some which are beyond relief from the death of persons, loss or destruction of papers, and absence of witnesses; there are also some persons, now the farmers and principal cultivators of their lost estates, who are kept quiet for the present with small profits, not thinking that the object of their merciless landlord is thus to let them sleep away twelve years, in the hope of their being able legally to exclude them from redress.

130. Having dwelt so long on this subject, and yet but very imperfectly, I will conclude with recommending that it be made an object of inquiry by Government, and if I may suggest the channel, through the members of the Board of Commissioners, and the late acting Collector, Mr. Christian, who was the first Revenue officer to display practically the true and impartial spirit of our laws, and whose local knowledge is extensive and correct from the long period he lived amongst the people during the formation of several settlements. These gentlemen have already set aside many of the blackest transactions on the part of the Rajah and the Baboo; and although some cases may be beyond reach at this distant period, yet I conceive the exertions of a local committee, or individual, appointed especially to investigate these transactions, and, empowered to decide finally upon them, would tend to the relief of numbers, and add incalculably to the credit and character of the British Government.

131. Amongst the peculiar advantages of a special inquiry are to be reckoned the light which the cases will reciprocate one upon the other, from uninterrupted investigations; showing at once clearly, the real connection between the numerous real and fictitious names and agents employed, which occasional inquiries, after long intervals, and on particular points only in the courts, preclude, without infinite labour and delay; all the Revenue records would be at hand to facilitate reference and prompt determination which are not now produced in court, but when specially called for by adjournments, and repeated precept, &c. such procrastination being too favourable to these great personages for the fabrication of proofs, &c., for it must not be conceived that they possess any principle of honesty, or dread of subordination above the meanest subject. A broader principle of equity might also be adopted than the courts can be warranted to assume. Such, for instance, as when from particular circumstances sums may appear to have been paid by the Rajah or the Baboo, on account of arrears, &c., or they may have given some consideration, though neither is such as can be looked upon, as equitable for the property so transferred or possessed by those personages, an award might be made to allow to the original proprietor the option of redeeming his property at such sum or on such conditions as the special case should justify.

132. There was another person of great rank and influence in this district (Bauker Ally Khan, now dead) who although he had no estate at the period of the cession, continued to possess himself of a large number, pretty much in the same way as the Rajah and the Baboo, but certainly not with the same degree of iniquity. The whole number of estates still held by these three, may be about 250, yielding a net aggregate Revenue to Government of about five lacs and a half of rupees.

(A true Extract.)

(signed) *Holt Mackenzie*, Secy to Govt.

EXTRACT from Mr. Secretary *Mackenzie's* Memorandum on the Settlement of the Ceded and Conquered Provinces.

Para. 553. IN the districts of Goruckpore, Allahabad and Cawnpore, the public sales appear to have been greatly more extensive than elsewhere, but in all they have been considerable, and the private transfers by which our public officers, the retainers of the court and

Appendix, No. 69.

Special Commission to remedy improper Sale of Tenures.

and the cutcherry have gained possession of estates, perhaps equally numerous, have scarcely proved less injurious in their effects on the interests of that great body of the agricultural community, the village zemindars.

534. The Board do not appear to have considered themselves entitled to interfere to relieve those from whom the tehsildars had contrived to obtain private transfers of their estates, stating, that as the persons who dispute the transfers were themselves parties to the deeds transferring the lands, they had thought it right to leave them to bring the question before the courts of judicature.

535. In this case, although the relative situation of the parties seems almost to preclude the supposition that a fair and equal bargain was made between them, and a summary interference in favour of the zemindars might perhaps have redressed much wrong that must now remain unremedied; yet, on the other hand, it would perhaps have been difficult to exercise such an interference without shaking the foundations of all private property.

536. That the evil was however no ordinary one, and that there was thence ground at least for considering the expedience of some extraordinary remedy, the description given by the Board of the state of things in Allahabad, in their report on the quartennial settlement of that district will sufficiently evince.

Rev. Cons. 2 July 1811, No. 33.

537. They thus express themselves: "The numerous transfers by public and private sales, which in some pergunnahs amount nearly to a total permutation of property, have not tended, from their following so immediately upon the introduction of the British Government, to render that Government popular; and as the purchasers in almost all the public sales are the actual tehsildars, or the securities for the nominal tehsildars, the credit of Government is to no small degree affected, from these persons having been permitted thus to pervert the influence derived to them by their connection with the public service.

"The principal and most valuable part of the district, appears on the cession to have been engrossed under the auspices of the then collector, Mr. R. Ahmuty, by three persons, Rajah Ooditnarain and Baboo Deokenundun from Benares, and Bauker Ally Khan the former aumil of Korah, &c. The landed property which these three persons still possess of what they acquired during the short period of the first triennial settlement, or by subsequent sales for balances alledged to have occurred on that settlement, amounted to an annual jumma of no less than rupees 4,91,691 in the proportions of rupees 1,58,157 to Rajah Ooditnarain; of rupees 1,45,687, to Baboo Deokenundun; and of rupees 1,87,847 to Bauker Ally Khan; and if we add the jumma of those estates which the present settlement has afforded an opportunity of resuming from Deokenundun, rupees 62,499, and of two estates which have been resumed from the Rajah by decrees of the court, rupees 33,500, the aggregate of the original acquisitions of these three persons will be found to have amounted to an annual jumma of rupees 5,87,490, being upwards of one fifth of the Revenue of the whole district.

"That the unpopularity which we hinted above to have attached from this proceeding to the name of government, is more than a vague surmise, we could evince by adding, that when in the clamour with which we were assailed on our first visit to Allahabad, we observed to the complainants that an application to the courts of judicature would long since have brought to issue the question of the illegality of these acquisitions, and that such application was not now too late for reinstating them in their rights, if illegally usurped; we invariably found them impressed with a conviction of the futility of such a contest against the officers of Government, and with the idea which they did not disguise, of looking forward to the termination of the British Government for the recovery of their estates, from the consequent termination of the influence through which they have been lost."

538. Although in many of these cases there appeared every reason to believe that the sales would, on strict inquiry, have been found to be invalid (as being often on fictitious balances, or for balances due by farmers), the Board were not authorized to give relief, and though the assistance of Government was in many cases given to the aggrieved parties in prosecuting for the recovery of their rights, it must be feared from the observations contained in the report submitted by Mr. Fortescue to the Governor-general, and dated the 1st September 1814, that the remedy has proved very inadequate, the officers of the court being themselves parties to the fraud, or nearly connected with them.

Judicial Proceedings 12 Aug. 1817, No. 34.

539. In several instances, as has been already noticed, estates which had been confiscated to Government on the ground of illegal purchase, were restored to their original proprietors; but the Rajah of Benares and the other persons by whom the zemindars were so extensively tricked out of their patrimonial estates, still appear to hold very large possessions, from which, though apparently acquired iniquitously, they cannot legally be dispossessed, without at least some special provisions for the investigation of the cases, such as have been more than once recommended.

540. It may perhaps be doubted whether Government has not been over anxious to limit, as much as possible, the occasions of its direct interference.

541. That the principle is a wise one, generally speaking, seems to admit of no doubt, and it is a decided mark of a very rude state of things, when the executive government of a country wrests the law to its authority in the hope of effecting much good by doing a little wrong.

542. In point of fact, however, things were in a very rude state on our acquisition of the Ceded Provinces. The system indeed has yet hardly settled, or at least an acquaintance with it has not yet, it may be presumed, pervaded the agricultural community. It must be recollected too, that the parties are not simply individuals standing on a footing of equality, since the purchasers are persons who added to wealth and power an intimate acquaintance with the arcana of the court, who possess the ready means of securing its retainers in their service, and whose abuses were practised under cover of their authority as public officers.

Appendix, No. 69.

Minute of
James Stuart, Esq.
29 Sept. 1820.

543. Under such circumstances an interference by Government to correct the evils, which its system had so largely contributed to produce, might perhaps have been justified without risk from the precedent, and if the ordinary operation of the courts has proved so little effectual as is stated by Mr. Fortescue in the report above referred to, the mere institution of a special tribunal may be deemed to have been little more than a measure required for securing the existing law.

544. It is now, perhaps, too late to revive the question.

(A true Extract)

(signed) *Holt Mackenzie,*
Secretary to the Government.

The Board concurring generally in the sentiments expressed in the above Minute, ordered that the Secretary be desired to prepare and submit the draft of a Regulation for carrying into effect the proposed arrangements.

Appendix, No. 70.

Appendix, No. 70.

Resolution
of Government,
27 Feb. 1821.

EXTRACT Bengal Revenue Consultations, 27th February 1821.

Resolution, Territorial Department, 27th February 1821.

REGULATION I. 1821 being now printed and ready for distribution, his Lordship in Council proceeds to pass the following Resolutions, in regard to the detailed arrangements necessary for giving effect to that law.

2. It appears to the Governor-general in Council, that the Mofussil Commission will most advantageously be constituted by appointing to it two officers of talent and experience, the one belonging to the Revenue, the other to the Judicial branch of the service; and his Lordship in Council is accordingly pleased to determine, that Mr. H. G. Christian and Mr. W. W. Bird shall be selected for this duty.

3. The investigation of the cases cognizable by the commission will doubtless continue for a very considerable period; and, during its continuance, must wholly occupy the time and attention of the commissioners. His Lordship in Council deems it therefore proper permanently to remove Messrs. Christian and Bird from the situations now held by them, and to consider the commission as a substantive though temporary office.

4. Mr. Christian and Mr. Bird are accordingly this day respectively removed from the situations of Collector of Agra and Judge and Magistrate at Benares, and are appointed first and second members of the Mofussil special commission, acting under the provisions of Regulation I. 1821.

5. The duties of the Mofussil commissioners requiring them to visit different districts and pergunnahs, will necessarily involve them in considerable expense; and the highly important and responsible nature of the trust reposed in them, and the just pretensions of the officers who have been selected, are likewise circumstances rendering it expedient to fix their allowances on a liberal scale. His Lordship in Council therefore resolves to assign to each of the above-mentioned gentlemen a salary of sicca rupees 40,000 per annum to cover all expenses, to be payable, of course, in equal monthly instalments.

6. It appears to the Governor-general in Council, that it will be desirable that the labours of the mission should commence in the district of Cawnpore; and his Lordship in Council consequently resolves that the jurisdiction of the commission shall extend to the said district from and after the 1st proximo, and shall continue to attach thereto for the period of one year from that date, or such other period as may hereafter be determined.

7. The commissioners will accordingly be instructed to proceed to the above-mentioned district, for the purpose of giving effect to the Regulation.

8. On their arrival there the commissioners will cause a proclamation to be published in the several pergunnahs of the district, apprising the community of the circumstance, and notifying the above Regulations.

9. The necessary communication will be made through the Sudder Dewanny Adawlut to the Provincial Court of Bareilly, and to the Zillah Court of Cawnpore.

10. The commissioners will likewise take such further measures as may be necessary for making the provisions of Regulation I. 1821 generally known and understood in the said district, and for apprising the community of the time and manner in which they propose to commence receiving and trying cases cognizable by them, together with such subsidiary matters as it may appear necessary or useful to announce. The Mofussil commission will be authorized to hire an office at the sudder station of the district, or to make use of the circuit court-house, if such an arrangement can be adopted without interfering with the Judge of Circuit.

11. They will likewise be authorized to purchase a suitable office tent, and to entertain the necessary establishment for the care of it; they will procure adequate means for the conveyance of the public tent, and of their records, in such manner as may appear to them most advisable.

12. The Mofussil commission will submit to Government a list of the establishment which they may consider it necessary to entertain as soon as they shall be able to form

a judgment on the subject. In the meantime they are authorized to use their discretion in employing temporarily such officers as they may immediately require, submitting a contingent bill for the amount; and the civil auditor will be instructed to pass all contingent disbursements made by the Mofussil commission, when the amount may be such as a Revenue Board would be authorized to pass. Other contingent charges will be submitted by the auditor to Government.

13. In cases, however, in which the commission may adjudge compensation not exceeding 1,000 rupees, or in which they may adjudge the re-payment by Government of the purchase-money of any mehal, of which the sale may be annulled, or in which they may direct the price of the stamped paper used for a plaint or petition of appeal in lieu of the institution fee, to be returned to the party by whom the amount may have been disbursed, an order signed by the commissioners, and specifying the nature of the charge, shall be sufficient authority for the Collector of the district immediately to pay the amount.

14. In regard to the establishments to be entertained, and contingent disbursements made by them, as well as generally in matters not immediately referring to their judicial proceedings, the Mofussil commission will exercise their discretion in addressing Government directly or through the Sudder commission, subject to such orders as may hereafter be passed in this behalf.

15. For the performance of the highly responsible and delicate functions belonging to the Sudder commission, his Lordship in Council deems it proper to employ the united services of two members of the Sudder Dewanny Adawlut, and one of the members of the Board of Revenue, and is pleased to select for that purpose W. Leycester, esq. the senior judge of the above-mentioned court, W. B. Martin, esq., who will immediately be appointed junior member of the Board of Revenue, and W. Dorin, esq. officiating puisne judge of the Sudder Dewanny and Nizamut Adawlut. Those gentlemen are accordingly appointed the Sudder or Chief Special commission, acting under the provisions of Regulation I. 1821.

16. The duties of the Sudder commission, consisting in the examination of the reports which the Mofussil commission are to furnish of their proceedings, and the revision of those proceedings in cases specially certified to them by the Mofussil commission, or brought before them in appeal from the decision of that authority, will not, his Lordship in Council conceives, prevent the members of the Sudder commission from devoting the largest portion of their time to the duties of the situations now held by them respectively. His Lordship in Council proposes therefore, that Messrs. Leycester and Dorin should still continue in the exercise of the functions now exercised by them as judges of the Sudder Dewanny and Nizamut Adawlut, and, similarly that Mr. Martin should, along with the duties belonging to him as a Sudder commissioner, discharge those of junior member of the Revenue Board.

17. The time occupied in this special duty must of course, in its degree, reduce that devoted to the ordinary functions of the above-mentioned officers; and should it be ultimately found to require the adoption of any distinct arrangement, with the view of supplying what will thus be lost to the court and to the Board; the Governor-general in Council will expect to receive a communication from the commissioners, or from the court or Board to which they belong.

18. His Lordship in Council proposes that one of the assistants to the register of the Sudder Dewanny and Nizamut Adawlut, should officiate as secretary to the Sudder commission, to which likewise an adequate establishment of native officers will be attached. The Sudder Dewanny and Nizamut Adawlut will be requested to report which of the above-named officers can be spared for the duty with least inconvenience. The Sudder commission will submit to Government a schedule of the native officers required by them, as soon as they may have sufficient experience of the nature and extent of the duty to be performed by them. In the meantime they will entertain such officers temporarily as may be immediately required; the expense, with other contingent disbursements, to be charged by their secretary, in contingent bills, to be audited and paid like those of the secretary to the Board of Revenue.

19. It might in some respects be convenient, that the Sudder commission should hold its sittings in one of the established offices at the Presidency; but should the objections which his Lordship in Council understands to have occurred against the arrangement be found insuperable, the commission will of course be authorized to hire a suitable house for their accommodation.

20. On this and other similar points Messrs. Leycester and Dorin will report without waiting for the arrival of their colleague; and any two of the three commissioners will similarly be authorized to exercise, in the necessary absence of the third, the powers vested in the commission collectively, subject to the restrictions provided in the Regulation, and such as may hereafter be imposed.

21. The Sudder and Mofussil commissioners shall, before entering on the performance of their functions, take and subscribe an oath in the subjoined form, to be administered in their first meeting, in the manner following, that is to say, by the Mofussil commissioners each to each, the senior first administering the oath to the junior, and in the Sudder commission, by the senior commissioner to the two junior commissioners, and to the senior commissioner by the second, or in his absence by the third commissioner.

22. With regard to the rules of practice and forms of proceedings to be followed by the commissioners, his Lordship in Council presumes that it will not be necessarily materially to deviate from the course followed by the civil courts, with this important exception, that it shall be specially their duty to institute an active inquiry into all the circumstances of the cases brought before them, and to take their own course for the investigation of the truth,

Appendix, No. 70.

Resolution
of Government,
27 Feb. 1821.

without confining themselves to the points stated by the parties, or by any technical forms of pleading or management.

23. It will apparently be right to confine within very narrow limits the expenses incident to the institution and prosecution of suits in the Mofussil commission, and likewise to encourage as much as possible the personal attendance of the parties or their private agents; his Lordship in Council conceives, therefore, that it may be advisable altogether to relinquish the use of stamped paper in that tribunal. It appears likewise desirable that the Mofussil commission should, as far as practicable, hold their investigation on the spot, or at least within the pergunnah or tehsildaree to which the lands in dispute may belong. The adjustment of disputes by arbitration will naturally be encouraged to the utmost by the commission, and the attainment of this object will doubtless be facilitated by their personal intercourse with the parties, and their presence in the near neighbourhood of the disputed mehals. Though it might be improper to forbid the use of vakeels, yet the employment of them ought not certainly to be absolutely required, and there may be some advantage in attaching to the commission a certain number of persons skilled in Revenue accounts, who may act as the agents of the parties, with a commission regulated by the nature and importance of their work.

24. In the Sudder commission it may perhaps be advisable ordinarily to require a certain institution fee on appeals, leaving to that commission the power of dispensing with the payment for special cause.

25. The form of pleading to be observed in this tribunal may be assimilated nearly to that used in the Sudder Dewanny Adawlut, with the reservation above noticed, of a greater latitude in regard to forms and technicalities. Thus here likewise it would, his Lordship in Council conceives, be inexpedient to exclude private agents, and absolutely to require that absent parties should employ one of a fixed body of vakeels; or to reject pleas, in themselves essential, on the ground of informality.

26. It is not, however, the wish of his Lordship in Council to be understood as prescribing any specific forms of proceedings for either commission.

27. It appears preferable to allow each commission in the first instance to regulate its own proceedings, the determinations of the Mofussil commission being of course subject to the revision and correction of the Sudder commission.

28. The former will therefore be instructed to transmit to the latter, as soon as conveniently practicable, the draft of such rules of practice as they may see reason to adopt, and which may be of a kind requiring to be formally notified. They will naturally make them as few and simple as possible.

29. The Sudder commission will revise the drafts so transmitted, and issue such instructions to the Mofussil commission, approving, confirming, annulling, modifying, or adding to the rules proposed, in such manner as they may see fit. The Sudder commission will likewise frame such a set of rules as may appear to them necessary for regulating their own practice, and will transmit for the information of Government a copy of those so framed, as well as of those which they may ultimately prescribe for the Mofussil commission.

30. The objects of the Regulation are so fully set forth in the preamble, that his Lordship in Council deems it sufficient to refer the commissioners to it, in explanation of the views and intentions with which Government resolved on the enactment. His Lordship in Council is fully aware of the objections to which the measure is liable on general grounds, and has had recourse to so strong a remedial course only, under a deep sense of the magnitude of the evil requiring to be corrected.

31. The character of the officers now selected to give effect to the law, affords a sufficient pledge of the judgment, discretion, and tenderness with which the special powers entrusted to them will be exercised; and will amply vindicate the Government in trusting to them a latitude of discretion that could not generally be allowed without the most serious mischief.

32. It is not however the personal character of the officers entrusted with the administration of civil justice that has chiefly led to the institution of this special tribunal. In determining on the measure, his Lordship in Council has been still more influenced by the persuasion, that the system under which those officers have to act, and the laws which they were bound to administer, are seriously defective in their application to the Ceded and Conquered Provinces. While the principles of Revenue management were very imperfectly settled, the Revenue authorities have been compelled to decide on the most important points relating to private rights, amidst the uproar of a general settlement, and under the urgency of securing the Revenues of inordinately extensive districts. That they should have frequently erred can excite no surprise. That their errors were extensively injurious, it would be preposterous to doubt.

33. In many instances those errors admitted of no legal remedy by the courts, because they were committed in the exercise of a discretion which the courts would not legally control; and that the ordinary tribunals should, among a people new to our rule, and accustomed to the arbitrary domination of native amils, have failed to protect the agricultural community from the consequences of the acts of the officers of Government, even where those tribunals were competent to interpose, is assuredly no impeachment of the individual functionaries by whom they were filled, nor any conclusive proof that they are not generally well adapted to secure the impartial distribution of justice between individuals, and in territories long settled under our Government.

34. The Resolution recorded on the proceedings of the 22d December last, will generally apprise the Sudder and Mofussil commissions of the chief points connected with the

Appendix, No. 70.

Special Commission to remedy improper Sale of Tenures.

Revenue management of the country, which still, in the judgment of his Lordship in Council, require to be settled; and though the labours of those commissions are primarily to be directed to the relief of individual injury, his Lordship in Council confidently anticipates that their inquiries will in their result lead to many essential improvements in the general system of Revenue administration.

35. A copy of the above Resolution will accordingly be transmitted to the Sudder and Mofussil commissions, and they will of course have access to any other papers in the records of the offices at the Presidency, the Boards or Collectors, which they may desire to peruse.

Appendix, No. 71.

Appendix, No. 71.

Revenue Letter from Bengal, 10 Aug. 1821.

REVENUE LETTER from *Bengal*, dated 10th August 1821.

YOUR Honourable Court will have already received from the Judicial department a copy of the Regulation passed by us on the 13th January 1821, and intituled, "A Regulation for the appointment of a Special Commission in the Ceded and Conquered Provinces, for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence; and for the correction of the errors or omissions of proceedings adopted by the revenue officers in regard to the record and recognition of proprietory rights, and the ascertainment of the tenures, interests and privileges of the agricultural community."

Our proceedings connected with the adoption of this measure have already been transmitted to you; and the grounds on which the Regulation was enacted are so fully stated in the preamble, that under ordinary circumstances we should have considered it unnecessary to trouble your Honourable Court with any further exposition of the reasons by which we were influenced, and should have contented ourselves with a brief explanation of the arrangements adopted by us for giving effect to the law.

The judges of the Sudder Dewanny and Nizamut Adawluts having however, in separate Minutes, recorded an unanimous opinion against the propriety and even legality of the measure, it is of course our duty to put you fully in possession of the objection urged by those officers against the law, and at the same time to explain the grounds on which we have resolved to maintain it without any immediate alteration.

For this purpose we now do ourselves the honour of transmitting to you numbers in the packet, a copy of the Minute in which Mr. Stuart recommended the institution of a special commission with the papers annexed to it, copies of the several Minutes submitted by the judges of the Sudder Dewanny and Nizamut Adawluts to which we have above referred, together with a copy of the Resolution which we have this day passed, after the most deliberate consideration of the last-mentioned papers.

The full discussion which those papers contain in regard to the general necessity of the law and the expediency of its several provisions, appears to render it superfluous for us to add anything on those points; more especially as the papers submitted with the despatches noted in the margin, will have already afforded to you all the detailed information relative to the past Revenue administration of the country, and the principles and rules by which we propose hereafter to be guided, that can be required to elucidate the general positions to which we now solicit your assent.

For your immediate information, in regard to the most important of the arrangements which we have adopted for giving effect to the Regulation, we enclose a copy of a Resolution passed by us on the 27th February last; and for further details we beg leave to refer you to the proceedings of the annexed dates.

We shall of course hereafter submit to your Honourable Court a full report of the proceedings of the commissioners, having required them to furnish regular periodical statements of the several decisions passed by them.

Convinced that this arrangement is calculated to secure the most essential public benefits, and to remedy great and cruel wrongs, we earnestly hope that it will receive your approbation and support.

It may be proper to explain that previously to the final publication of the Regulation, we had learnt generally that the sentiments of the Sudder Dewanny and Nizamut Adawluts were adverse to it, and that they intended to submit to us a report of their sentiments. The second judge had, indeed, even before its enactment, stated his opinion on the subject in a private form.

It thence appeared to us advisable to postpone for a time our intended communication to your Honourable Court, so that in bringing to your notice the grounds on which we had resolved on the adoption of the measure, we might at the same time submit to you the various objections to which it was liable, with a full explanation of our sentiments on their force and validity.

REGULATION I. 1821, of the Bengal Code.

The printing of this Regulation would unnecessarily swell the Appendix, and as it is separately printed as a Parliamentary document, it is omitted in this place.

Appendix, No. 72.

EXTRACT Revenue Letter from *Bengal*, dated 30th July 1823.

Appendix, No. 72.

Revenue Letter from Bengal, 30 July 1823.

Para. 88. THE proceedings of the annexed dates contain our correspondence with the special commissioners appointed under the provisions of Regulation I. of 1821. It consists chiefly of reports of the cases decided by the Sudder commission in appeal, which being drawn up clearly and with much apparent accuracy, afford a very distinct view of the circumstances in which the different suits originated, and the grounds of the decisions passed. In general we are happy to perceive that the judgment of the Mofussil commissioners is affirmed, while at the same time it appears that their proceedings are rigidly sifted.

89. Viewing simply the number of the cases which have come before the Mofussil commissioners, we should have little hesitation in affirming on that ground alone the necessity of a special tribunal; and although the cases appealed are of course, generally speaking, those most favourable to the parties against whom the law was directed, the character of the proceedings appears sufficiently to evince that the interference of Government, to correct the evils that had resulted from the abuse of its laws by persons vested with its power, was urgently required.

90. The annexed proceedings contain a general report of the special commission on their proceedings in the district of Cawnpore, and the views which they had thence been led to form in regard to the necessity of the law and its general effects. It will be read with much interest. The sentiments of the Sudder commissioners do not altogether accord with those entertained by the Mofussil commissioners; nor indeed do they altogether agree among themselves. Our own views certainly incline to those of the Mofussil commissioners, who possess, undoubtedly, the best means of forming an accurate judgment, and whose candour, in reporting their opinion, we consider to be above all exception, though, selected to administer the law, they may naturally be somewhat partial to its provisions.

91. We shall not, however, at present enter on any detailed discussion on the point. When the proceedings connected with Cawnpore are completed, we expect to receive a full and comprehensive report of the practical effects of the Regulation.

92. We have of course been anxious to avoid every interference with the decisions of the Sudder commission in individual cases, and are happy to say that they have generally met our entire approval.

93. In one case, in which the Sudder commission did not consider themselves justified in setting aside a sale, we resolved (the purchase having been made in a fictitious name) to enforce the forfeiture which had been incurred, and to restore the property to the ancient proprietors.

94. In another case, an estate forfeited to Government, through the rebellion of the original engager, having been illegally disposed of by the Board of Revenue, to the injury of the subordinate proprietors, we annulled the transfer, with which the Sudder commission did not hold themselves competent to interfere, and directed the collector to adjust the rights of the several parties claiming a proprietory right.

95. With respect to the compensation assigned to the parties ousted by the decree of the commission, it was still more our wish to avoid any interference; and we are happy to say that we have only once seen reason to interfere, and on that occasion the Sudder commission solicited a communication of our views.

96. The Sudder commission having construed the rule contained in section 3, Regulation I. 1821, as barring the cognizance, by the commissioners acting under the provisions of the said Regulation, of suits to recover possession of land, illegally or wrongfully disposed of by public sale, excepting in cases wherein the sale shall have been effected by the undue influence of a public officer; and such a restriction of the jurisdiction of the said commissions appearing to be not only incompatible with the design of the said Regulation, but also inexpedient, inasmuch as it, in many cases, restrains the commissioners from annulling sales of which the illegality has been fully established, and exposes the parties who have suffered by such sales to the unnecessary expense and delay that must attend the institution of a new suit in the ordinary civil court, we resolved to pass a Regulation, vesting the commissioners with the cognizance of all suits and claims to recover possession of land lying within the local limits to which their authority may extend, which may have been lost through or by consequence of public sales, made in liquidation of alleged arrears of Revenue, within the period specified in clause 1, sec. 3, of the Regulation, although there might be no proof that undue influence had been exercised by any public officer to the injury of the plaintiffs. We, at the same time, made provision for the rehearing of cases that might have been dismissed under the construction above stated, and of course determined that the principle of the new law should apply to all cases pending in appeal; the necessary rules were enacted as Regulation I. 1823.

REGULATION IV. 1826, of the Bengal Code.

The printing of this Regulation would unnecessarily swell the Appendix, and as it is separately printed as a Parliamentary document, it is omitted in this place.

Special Commission to remedy improper Sale of Tenures.

Appendix, No. 73.

Revenue Letter from Bengal, 31 May 1827.

Appendix, No. 73.

REVENUE LETTER from *Bengal*, dated 31st May 1827.

Territorial Department—Revenue.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Para. 1. IN a separate despatch from this department, dated 10th August 1821, we reported to your Honourable Court the objections urged by the judges of the Sudder Dewanny and Nizamut Adawluts against the enactment of Regulation I. of 1821, together with the grounds on which we resolved to maintain the laws without any immediate alteration.

2. Of this despatch your Honourable Court have not yet favoured us with any specific acknowledgment. But in paragraph 76, of your letter of the 11th June 1823, adverting to the commission appointed by the enactment in question, your Honourable Court express yourselves as follows:

3. "On this measure we shall take an early opportunity of communicating to you our sentiments at large; and on that occasion we shall more fully explain to what extent we conceive the operations of so important an instrument of inquiry and decision might be usefully carried. At present, it is sufficient for us to say that we can see no reasons which tend to recommend it in the cases for which you have thought proper to employ it, according to Regulation I. of 1821, that are not of equal force to recommend it in those which are now under consideration (*i. e.* inquiries regarding rent-free, Ayma and Mokurruree tenures, which, under Regulation II. of 1819, devolve on the collectors)" as well as in some others of a very important nature, to which we shall hereafter direct your attention." Again in paragraph 31, of the letter on the Revenue administration of Cuttack (dated 10th December 1823) your Honourable Court observe as follows:

4. "The number of questions to be determined, relative to Lakerhaje tenures in this province, requires, it is manifest, the appointment of a peculiar tribunal for their determination, the ordinary courts being altogether incompetent to the duty; and among the practicable expedients in your power, nothing appears to us likely to accomplish the object more efficiently than the appointment of a special commission, of the nature of that to which you resorted for the decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale in the Ceded and Conquered Provinces, and constituted by Regulation I. of 1821. If such a Judicial commission as this were appointed, and along with it a surveying establishment, the exact determination of quantities and boundaries, and the exact determination of rights might be carried on at the same time; and every part of the requisite knowledge would in this manner be acquired."

5. In the 23d paragraph of your despatch of the 10th November 1824, your Honourable Court, we conclude, refer to the last cited paragraph, observing that in a despatch relative to Cuttack, you had already furnished us with an outline of your views relative to the use which might be made of such a commission, and you therein propose to enter more largely into the subject, when you reply to the Report promised by Government, and which you expected at an early day relative to the proceedings under Regulation I. of 1821.

6. The promise, to which your Honourable Court here alluded, appears to us to be the one made in paragraph 178 of our despatch, regarding the Revenue affairs of the Ceded and Conquered Provinces, dated the 1st August 1822, wherein we proposed soon to submit to you the detailed statements and reports which we have directed the commissioners to furnish of the cases decided by them.

7. We accordingly in our subsequent letter (dated the 30th July 1823, paragraphs 88 to 99) in the same department, had the honour of bringing to the notice of your Honourable Court our correspondence with the special commission up to the date of our despatch, together with the considerations, which led us to enact Regulation I. of 1823, by which we have vested the commissioners with the cognizance of all suits and claims to recover possession of lands, lying within the local limits of their jurisdiction, which may have been lost through or by consequence of public sales made in liquidation of alleged arrears of Revenue, although there might be no proof of undue influence on the part of any public officer having been exercised to the injury of the plaintiff.

8. We are yet without the benefit of the detailed observations promised by your Honourable Court, relative to the special commission appointed under Regulation I. of 1821, and which we conclude we may expect in your reply to our despatch above adverted to, but as we postponed* the discussion of the necessity and the general and practical effects of the law in question till the completion of the proceedings pending in the district of Cawnpore, and the final reports, with the minutes and resolutions connected with the Cawnpore suits, have been at length received and recorded, we deem it our duty again to address your Honourable Court on the subject in this separate form, to lay before you the views and sentiments entertained by us, and, at the same time, bring down the narrative of our proceedings

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* *See* paragraphs 90 and 91 of Ceded and Conquered General Letter to Europe, dated 30 July 1823.

Appendix, No. 73.

Revenue Letter from Bengal, 31 May 1827.

ceedings connected with the operation of the Sudder and Mofussil special commissions to the end of the year 1826.

9. On our proceedings of the annexed dates*, your Honourable Court will find recorded the several monthly and annual abstract statements of cases decided and pending, furnished by the Sudder special commission, from the date of our despatch above adverted to up to the end of 1826, together with the English reports of cases decided on their merits, prepared by the secretary.

10. In regard to the decisions which have been passed by the Sudder special commission, as detailed in those reports, we are happy to observe to your Honourable Court that they have generally appeared to us to be very satisfactory; the circumstances indeed of the several cases have materially tended to strengthen and confirm the opinion which we have all along entertained of the necessity of the special enactment, under which the commissioners were constituted, and that the operations of those tribunals have been most extensively beneficial in correcting the evils which had arisen from the abuse and mismanagement of former times. It has been particularly gratifying to us that in the whole course of the proceedings now adverted to, we have not seen a single occasion to interfere with the judgment passed by the Sudder commission in awarding compensation to parties dispossessed by their decrees; and in the only two cases in which we deemed it of importance that their decisions should be revised, and a more full inquiry entered into, the Sudder commission have, on the further evidence obtained by them, amended the decisions passed in the first instance.

11. The reports of the cases to which we allude when first decided, will be found recorded on the proceedings noted below†. The terms *Mocuddum, Malik* and *Proprietor* having been applied in the reports to the different parties in a manner which did not afford a distinct notion of the nature and extent of the interest considered to be vested in each, we deemed it expedient to require from the Sudder special commission an explanation of the force of those terms as applied to the cases in question.

From the reply‡ made by the Sudder special commission to the above orders, it appeared to us that their decisions in the two cases alluded to had been mainly founded on an assumption that the Mocuddumee tenure is necessarily distinct from and subordinate to the zemindaree; this assumption, however, which had arisen out of the great misapplication of the Revenue designations to tenures, the precise nature of which was little if at all understood at the period of our acquiring the Western Provinces, was one which obviously could not safely be acted on in all cases; past inquiries had led us to believe that in some cases the mocuddum was the headman or representative of a body of zemindars possessed of a fixed heritable and transferable right of property in the soil; in others, the leading ryots appear to have been so designated, and were supposed to possess some fixed property in the perquisites of office; again, instances had been adduced in which the mocuddum was represented as the mere agent of the zemindars and holding at pleasure; while it had, in other cases, been stated that in the same village there were to be found zemindars with zemindaree rights, and mocuddums with mocuddumee rights, both having a distinct, though fixed, property; and there was no question that, in the records of the first settlements, persons engaging had been entered as zemindars and mocuddums without any clear and distinct reference to the actual state of things, or to the force and meaning attached to such denominations by the people themselves.

13. Hence, though it might appear clear that an individual, who, on our acquisition of the provinces, was called a mocuddum, was not the sole proprietor of the village, it was not on that account safely to be assumed that he held under a superior zemindar. In some cases he might have done so as the representative of the class of occupant cultivators; but, in other instances he might have been himself a sharer in the zemindaree, and the representative of a coparceny of proprietors.

14. It was clear, therefore, that without a minute inquiry into the circumstances of each case, with due advertence to the denominations used by the people themselves as designating the different kinds of interest and property in the soil, and to the manner in which these interests had been confounded by the terms used in the public records, there was little chance of arriving at a satisfactory decision on conflicting claims to engage with Government.

15. The Sudder special commission, indeed, in their communication now adverted to, stated

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* Rev. Cons.	14 Aug.	1823	-	No. 48 to 50	Rev. Cons.	24 March	1825	-	No. 62 to 65.
—	9 Oct.	—	-	52 to 54.	—	28 April	—	-	46 to 49.
—	24 Dec.	—	-	46 to 50.	—	19 May	—	-	32 to 35.
—	9 Jan.	1824	-	66 to 69.	—	16 June	—	-	28 to 32.
—	23 Jan.	—	-	26 to 29.	—	14 July	—	-	22 to 24.
—	20 Feb.	—	-	52 to 56.	—	25 Aug.	—	-	47 to 50.
—	21 May	—	-	47 to 50.	—	29 Sept.	—	-	26 to 28.
—	4 June	—	-	43 to 46.	—	8 Dec.	—	-	35 to 38.
—	6 Aug.	—	-	30 to 32.	—	25 May	1826	-	54 to 62.
—	27 Aug.	—	-	34 to 36.	—	31 Aug.	—	-	73 to 81.
—	5 Nov.	—	-	69 to 72.	—	3 Nov.	—	-	66 to 68.
—	24 Dec.	—	-	41 to 44.	—	7 Dec.	—	-	54 to 56.
—	20 Jan.	1825	-	38 to 41.					

† Cons. 20th September 1824, No. 54; Cases 12 and 17, and No. 56.

‡ Cons. 2d April 1824, No. 29 to 32.

Appendix, No. 73.

Special Commission to remedy improper Sale of Tenures.

stated that, " the cases hitherto brought before them had not enabled them to define with any exactness the nature and extent of the interests generally considered to belong to the mocuddumee tenure in the district of Cawnpore;" in the cases in question, therefore, where the existence of a mocuddum as inferior to a zemindar was assumed, if the extent of right possessed by the former was undefined, it was clear that the rights of the latter, restricted as they must in some measure be by the interest of the mocuddum, must be equally undefined, and consequently there was reason to apprehend that the decisions, although they might be correct in the individual cases, might lead to error by giving a force to the terms zemindar and mocuddum, which would not admit of general application.

16. Under these circumstances we deemed it proper to suggest to the Sudder commission the expediency of revising their decisions in these cases, and of instituting, through the medium of the Mofussil commission, a local inquiry, with a view to ascertain fully the nature and extent of the rights possessed by the parties, as well as generally the nature of the mocuddumee tenure in Cawnpore. Your Honourable Court will observe, from the further proceedings recorded in the dates noted below,* that this measure was readily adopted by the Sudder commission, not only in the two cases alluded to, but likewise in another case of a similar nature, which had been decided by them. The instructions issued by the Sudder commission for the conduct of this inquiry, were such as to meet our full approbation.

17. Your Honourable Court will find the result of this inquiry very fully detailed in the general Report received from the Mofussil special commission, which is recorded on the date annexed †. In regard to the meaning of the term mocuddum, as it obtains in Cawnpore, we shall have occasion to speak generally in a subsequent part of this address, it will suffice to notice here that the circumstances of the two cases more immediately adverted to, appear to have been very fully developed, and that the further evidence adduced has completely satisfied the Sudder commission of the propriety of altering former decisions. Complete reports of the final judgment passed in both cases will be found recorded on our proceedings of the dates noted below.‡

18. Of the reports recorded on our proceedings during the year 1825, we have merely to observe, that in one case a petition § was presented to us against the decision ||, which had been passed by the Sudder commission, but the propriety or equity of which we saw no reason to doubt, and we consequently refused to exercise any interference in the case.

19. Among the reports your Honourable Court will find many decisions of the Sudder special commission relative to estates in the district of Allahabad; the general nature of the cases in that district will be more fully noticed at a future period, after we shall have received from the commissions a review of their operations connected with it. Generally speaking, we have seen reason to be entirely satisfied with the decisions passed by the commissions, which evince that the evils requiring remedy in Allahabad were fully as extensive as in Cawnpore, while many of the cases present features of peculiar hardship to individuals, and the grossest fraud and injustice on the part of the native revenue officers employed in the early administration of the Revenue of that district.

20. Your Honourable Court will find on the proceedings of the annexed date ¶, a case in Allahabad which was brought to our special notice by the Sudder commission as one which, although it did not fall within the cognizance of the commission, nevertheless seemed to require a remedy. It appeared to us, however, for the reasons which your Honourable Court will find recorded in our reply to the commission, that no further measures could be adopted regarding it.

21. We now proceed to notice the general report of their proceedings in zillah Cawnpore, furnished by the Mofussil commission, which your Honourable Court will find recorded on our proceedings of the annexed date **, as likewise the minutes of the several members of the Sudder special commission, on a consideration of that report, and our further correspondence with them relative to the expediency of extending the powers, or of adding to the number, of the Mofussil commissioners, and of amending their rules of practice, particularly as regards the adjustment of putteedaree and inferior rights, the whole of which documents, with our resolutions thereon, are recorded on the proceedings of the date noted below ††.

22. We look upon the report of the Mofussil special commission to exhibit in the most clear and able manner the real nature and extent of the evils, for the correction of which the commissions were established: the Sudder commission, indeed, appear to think that this report does not exhibt so fully as might be desirable the practical results of the law, and the effect which its operation has had on the minds of the people whose interests have been affected by it. On this point, however, we would remark, that if in their report the members of the Mofussil commission have not dilated so much on the practical effects of the law as their local experience might have enabled them to do, the circumstance may in some degree be attributed to the natural disinclination they would feel to enlarge on the benefits resulting from operations conducted so entirely by themselves: to our minds, however, the facts which the

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* 14th May 1824, Nos. 41 and 42; 4th June 1824, Nos. 43 to 46.

† Cons. 25th August 1825, Nos. 51 and 52.

‡ 25th May 1826, No. 56; 31st August 1826, No. 76.

§ 22d September 1825, No. 32.

|| 24th March 1825, No. 65.

¶ Cons. 16th June 1825, Nos. 28 to 32.

** Cons. 25th August 1825, Nos. 51 to 53.

†† 13th April 1826, Nos. 35 to 52.

Appendix, No. 73.

Revenue Letter from Bengal, 31 May 1827.

the Mofussil commissioners have placed on record, and which facts are corroborated in all essential points by a perusal of the reports of decided cases, afford the most ample and unequivocal proof that their proceedings have produced the desirable result of restoring to their hereditary rights and privileges a large body of your subjects, of which they had been deprived by the grossest fraud and chicanery on the part of the subordinate native Revenue officers, and by the erroneous conceptions in regard to the rights and interests of individuals on the part of the European officers, to whom the early administration of Revenue affairs in the district of Cawnpore was entrusted.

23. Your Honourable Court have seen that at the period when the law was enacted it was strongly opposed by very high authority, on the grounds that the evils which it was designed to remedy had been greatly exaggerated, and that its operation would be extensively injurious to a large class of your subjects. The reasoning on which those conclusions, founded as they were upon most important information, were combated, has been laid fully before your Honourable Court, and you were informed that we had resolved to maintain the law, at the same time admitting its enactment to be a strong measure, justified only on grounds of urgent necessity; we have, however, no hesitation in confidently asserting, on the evidence of the proceedings which we now bring to your notice, that the nature and extent of the evils which had been represented to exist were not exaggerated, but, on the contrary, that as far as regards Cawnpore, and, we may add, Allahabad, thay have been proved to have existed to an extent which most fully justifies the adoption of the measure resorted to for their correction.

24. We may further assert, with equal confidence, that the results of that measure have proved extensively beneficial in the district of Cawnpore, and that these results have been attained without being attended in any material degree with the evils which it was anticipated would be experienced from the practical operation of the extensive powers vested in the Sudder and Mofussil special commissions.

25. A vast number of the most valuable class of your subjects have been restored to hereditary rights, of which they had been unjustly deprived by the errors into which your European functionaries had been led by the fraudulent and iniquitous combination of their inferior officers. An attentive perusal of the reports will satisfy your Honourable Court, that the individuals who have been deprived, by the decisions of the commissions, of estates held by them, had for the most part acquired possession directly or indirectly by fraudulent means, and therefore were entitled to little or no consideration; to all those dispossessed who have reasonable claims to compensation, it has been liberally awarded; and maintaining, as we have done, the strictest watch over the operations of the commissioners, we feel satisfied that if any cases have occurred in which the law has operated with unnecessary hardship to individuals, they must in their number and nature be so inconsiderable as not for a moment to be placed in competition with the benefits which have accrued to the people. We must at the same time state that no such cases have fallen under our observation.

26. But though two members of the Sudder commission have considered the report of the Mofussil commission as less full and satisfactory than might have been expected, it will doubtless be gratifying to your Honourable Court to observe the general concurrence of their opinions as to the practical benefits which have attended the operation of the Regulation.

27. We are indeed fully satisfied that the Mofussil special commissioners have exerted themselves to complete the duty assigned to them with all proper dispatch; and with reference to the extent of their labours in the district of Cawnpore, it is right that we should notice an error into which the Sudder commission were inadvertently led in assuming that the number of cases decided by the Mofussil commission, while in that district, amounted only to eight in each month. This mistake will be found fully explained in our subsequent proceedings of the annexed* date, from which your Honourable Court will observe, that the number of cases decided monthly, on an investigation of their merits, while the commission sat at Cawnpore, amounts on an average to 14.

28. Allowing, however, full credit for the zeal and exertion evinced by the Mofussil commissioners, we have to regret that the progress made by them has not equalled our expectations; and notwithstanding that the members of the Sudder special commission have expressed a difference of opinion as to the expediency of vesting the power of passing judgment in a single member of the commission, we considered the benefit to be derived from the tribunals so much to depend on the celerity with which they can afford redress, as to render it of paramount importance that the decision of cases brought before them should be expedited as much as possible, consistent with a due investigation into the claims of the parties concerned.

29. For the attainment of the above object we have deemed it expedient to enact the provisions of Regulation IV. 1826, by which, under certain restrictions, the members of the Sudder and Mofussil special commissions are empowered respectively to hear and determine cases, sitting singly. For more detailed information as to the grounds on which this measure has been adopted, we beg permission to refer your Honourable Court to our Resolutions of the 13th April 1826, already noticed, and to our further proceedings of the annexed† date.

30. We are decidedly favourable to the proposition of appointing an additional member to the Mofussil commission; and if the other exigencies of the service admitted of our selecting

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* 31st August 1826, Nos. 82 to 87.

† 15th June 1826, Nos. 45 to 50.

Appendix, No. 73.

Special Commission to remedy improper Sale of Tenures.

selecting an officer duly qualified for the duty, we should at once have adopted the measure, in order that the operation of the law might be extended without further delay to the district of Goruckpore, in which we have reason to think the number of cases requiring redress is as large as in Cawnpore or Allahabad. We have, however, been compelled by the limited number of public officers disposable for extraordinary duties, to defer, for the present, the adoption of any special arrangement for that district, or for generally adding to the number of members in the Mofussil commission.

31. We now proceed to notice some points discussed in the report of the Mofussil special commission, and in the minutes of the members of the Sudder commission.

32. The most important of these relates to the adjustment of the claims of puttedars or co-sharers, in cases decided by the Mofussil commission.

33. The reports and correspondence to which we have referred your Honourable Court in this address, leave hardly any room to doubt that the constitution of the village communities has been extensively affected and broken asunder by the operation of the public sales, which have been annulled by the decisions of the commissions; the evil therefore done to the community at large in any village so situated, would be but very imperfectly redressed by the mere restoration of the former malguzars, who, if the extent of their individual rights remained unrecorded, would in all probability attempt to exclude the non-recorded proprietors, so that the mere restoration of the former recorded malguzars would not only fail to secure to the general body the recovery of their legal rights, but would leave open a door for endless dispute and litigation. It was clearly, therefore, of importance that the definition of the rights of all the parceners in such estates should, if possible, accompany, or at all events should closely follow upon, the reversal of the sale.

34. The attention of the Mofussil commission was therefore more especially directed to the provisions of the fifth clause, as well as to those of the seventh clause of section 3, Regulation I. 1821, in order that when any persons might claim the benefit of the rules in question (whether in possession or not) they should endeavour, as far as practicable, to include in their judgment all claims relating to the same mehal, so as to prevent further litigation.

35. But in regard to parties not in possession, and who preferred no claim to the commissioners, their active interference could hardly be required; and as to persons in possession who might not seek their interference, the adjustment of their rights might very well be left to the Revenue officers, under the provisions of Regulation VII. 1822, unless any difficulty occurred in carrying into complete execution the decree passed in favour of the original malgoozar.

36. As, however, many cases might probably arise in which the claims of the parceners would be found more than ordinarily intricate, and their final adjustment impracticable without a local inquiry, we thought it better, instead of laying down any positive rule for the guidance of the commissioners, to leave the manner and time of adjusting such claims to their discretion, with the intimation of our desire, that when they might find it practicable to settle the rights of all parties without any material delay in affording redress to such as are chiefly interested, they should in their decree provide for the adjustment of all claims; and that in other cases in which the evils of postponing their decision of the suit regarding the sale might preponderate over the benefit of effecting at once a general adjustment of claims, they should proceed forthwith to decide the suit, leaving the relative rights of the original malguzars, and those claiming as parceners, for an early future inquiry.

37. The other general rules of practice for regulating the proceedings of the commissions which have from time to time been submitted for our approval by the Sudder special commission will be found recorded on our proceedings of the annexed dates *, they relate chiefly to points of detail, with which we deem it unnecessary to occupy the time and attention of your Honourable Court in this address.

38. In a preceding part of this despatch, we had occasion to state to your Honourable Court, that, in directing a local inquiry into the circumstances of the two cases in Cawnpore, in which the Sudder commission had, on our suggestion, resolved to revise the decisions passed by them in the first instance, the Mofussil special commission were at the same time instructed to inquire and report fully on the nature and extent of the interest possessed by the class of individuals who were styled mocuddums in that district; we have already noticed the result of that inquiry as it regards the two cases in question. As a general point we have only to add, that the facts stated in the report of the Mofussil special commission, (although they satisfactorily prove that a mocuddum, when so properly designated, is only the manager or headman of a body of cultivators,) are still quite conclusive as to the term mocuddum having been fraudulently applied to the village maliks, and erroneously introduced into a vast number of cases into our Revenue records at the first settlement, as designating the holders of an inferior tenure, when in fact the persons to whom it was so applied were those, who, according to the opinion of proprietory right then current and recognized in the Regulations, ought to have been called "proprietors," and admitted to engage direct for the Government revenue.

39. The whole body of information indeed furnished in that report in regard to the denominations used by the people to express different interests, evinces in the strongest manner the necessity, in investigating the titles of claimants to landed tenures, of regarding rather the evidence in each case to the rights actually possessed, than the mere designation, whether zemindar or mocuddum, which may heretofore have been used in the Revenue records.

40. With

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* 9th January 1824, No. 69; 21st May, Nos. 52 and 53; 16th June 1825, No. 31; 15th June 1826, Nos. 49 and 50.

Appendix, No. 73.

Revenue Letter
from Bengal,
31 May 1827.

40. With regard to public sales of estates for the recovery of arrears of Revenue, which have been so fruitful a source of the evils which the Mofussil commission have had to remedy, we need only mention that recourse is now seldom had to this process in the Western Provinces, and that both there and in the Central Provinces we have prohibited the confirmation of any sales without our previous sanction.

41. The information and suggestions contained in the Mofussil commissioner's report, on the subject of the office of canoongoe, deserves, and has received, our serious consideration, and this part of their report has been communicated to the several Revenue Boards and the Committee of Records, in order that the information furnished in it might be duly considered by those authorities, when they submit the general report on the office of conoongoe which had been required from them. We hope shortly to be able to lay before your Honourable Court a full exposition of our views and sentiments on this subject in a separate address.

42. As the whole of the proceedings which we now bring to your notice will doubtless engage the early and particular attention of your Honourable Court, we consider it superfluous to swell the present despatch by dwelling on the other points noticed in the reports and minutes of the commissioners; for more full information, we beg permission to refer your Honourable Court to the proceedings, and to our resolutions recorded on them.

43. On our proceedings of the annexed dates[*], your Honourable Court will find recorded our correspondence with the Sudder special commission on various questions of jurisdiction and construction of different clauses in Regulation I. of 1821, and I. of 1823, which have not been particularly noticed above. The orders passed by us on each reference will evince that we have generally seen reason to concur in the opinions expressed by the Sudder special commission; but as the points discussed in this correspondence are important in themselves only as matters of detail in regulating the operations of these special tribunals, we consider it sufficient merely to bring them to the notice of your Honourable Court, without entering into a lengthened explanation regarding them.

44. Your Honourable Court will observe, on reference to the proceedings of the annexed dates[†], that we have from time to time extended the jurisdiction of the Mofussil commission in the districts of Cawnpore and Allahabad for such periods, and with such restrictions in regard to the former district, as appeared necessary.

45. On our proceedings, of the dates noticed below[‡], is recorded our correspondence with the Sudder commission and the Board of Revenue in the Central Provinces, on the subject of the assistance to be afforded by the several Revenue and Judicial officers in facilitating the inquiries of the Mofussil special commission, when the latter might have occasion to apply to them for information, or the records of their respective offices. We have no doubt that the orders which have been issued by us on this subject will secure due attention in future to all the requisitions of the commissioners.

46. During the period to which the present narrative of our correspondence with the Sudder special commission extends, only one claim for compensation to any large amount has been submitted to us. It has been made by a person of some respectability, named Nuwaub Mahomed Hosein Ally Khan, who is distantly connected with the King of Oude: the particulars of this claim will be found recorded on our proceedings, noted below[§]. Strictly speaking, we do not consider the Newaub, under the circumstances of his case, to possess any claim of right to the compensation he has applied for, but we concur generally in the opinion expressed by the Sudder commission, that his case is entitled to indulgent consideration if it shall ultimately appear that he cannot recover from the parties from whom he purchased, and upon whom his claim to be reimbursed the amount paid to them for the estates of which he has been dispossessed, appears undeniable. The question is, however, as your Honourable Court will perceive, still undecided, pending a reference to our resident at the Court of Oude, and we shall, therefore, defer further notice of it until we are enabled to report our final determination regarding it.

47. On our proceedings of the annexed dates[||], your Honourable Court will find recorded the several appointments of Messrs. Pattle, Ross, and H. Shakespear, to be members of the Sudder special commission, and Mr. G. Ward, to be junior member of the Mofussil commission. Under the circumstances contained in the representation received by us from the latter gentleman, whose zealous and able services we have had occasion so frequently to bring under the notice of your Honourable Court, we resolved to fix the salary of the members of the Mofussil commission at the sum of Furruckabad rupees 42,000 per annum, from the 1st March 1826.

48. From our proceedings of the annexed dates[¶], your Honourable Court will perceive that we have sanctioned the disbursement of rupees 4581. 4. 10. for the construction of an office Bungalow at Allahabad, for the use of the Mofussil special commission, as well as of the further sum of Furruckabad rupees 692. 15. 6. for certain additions which it was necessary to make to that building.

49. We

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[*] 14th August 1823, Nos. 46 and 47; 4th September, No. 62; 7th May 1824, Nos. 94 to 96; 21st May, Nos. 44 to 51; 15th June 1826, Nos. 45 to 50: 4th July, No. 25.

[†] 20th February 1824, Nos. 49 to 51; 3d February 1825, Nos. 35 to 37; 2d June, Nos. 48 and 49; 26th January 1826, Nos. 25 and 26.

[‡] 8th Sept. 1825, Nos. 21 to 24; 22d Sept. Nos. 28 to 30; 4th August 1826, Nos. 59 and 60.

[§] Cons. 14th April 1825, Nos. 76 to 78; 15th June 1826, No. 51; 7th Sept. No. 76.

[||] 12th November 1824, Nos. 11 to 13; 8th September 1825, No. 26; 2d March 1826, No. 5; 21st April, No. 46.

[¶] Cons. 13th Feb. 1824, Nos. 38 and 39; 10th Dec. No. 31; 8th Sept. 1825, No. 25.

Appendix, No. 73.

Special Commission to remedy improper Sale of Tenures.

49. We have likewise authorized * the Sudder special commission to entertain the revised establishment proposed by them at an expense of 547 rupees per mensem, being an increase of 46 rupees per mensem on their former establishment.

50. We have also, in compliance with an application from the Mofussil special commission, authorized † them to purchase an additional tent, and directed that they should be furnished with the means of conveyance for the camp equipage, and a guard from the corps of Gardner's horse, whenever the other exigencies of the public service may admit of it.

We have, &c.
(signed) *Combermere.*
J. H. Harington.
W. B. Bayley.

Appendix, No. 74.

Appendix, No. 74.

Notes on the Proceedings of the Bengal Government respecting Redress of Grievances.

NOTES on the Proceedings of the Government of *Bengal,* respecting the Enactment of Regulation I. of 1821, appointing Special Commissions in the Ceded and Conquered Provinces, for the Redress of Grievances caused by the illegal and wrongful transfer of Lands by Public Sale, for the recovery of the Land Revenue, &c.

THE attention of the Bengal Government was forcibly called by Mr. T. C. Robertson, the judge and magistrate of Cawnpore, 9 September 1820, to the demoralizing effects produced by the sale of zemindary tenures for the recovery of the Revenue demands of Government. Mr. Robertson stated, that from his long acquaintance with the people of Cawnpore, and his experience of the practice of our civil courts, he could venture to assure Government that, if the system should be persevered in, the business of the courts must increase beyond the powers of the judges; and thence, as consequential evils, great increase of crime, additional police establishments, and an augmented expense, must necessarily be expected. On the other hand, he felt very little hesitation in asserting that, were the landed tenures to be placed on a proper footing, and due precaution taken against further aggression, one third at least of our police and judicial establishments might be reduced.

It may be useful in this place to observe, that the late Sir Thomas Munro, in a Minute recorded by him on the 22d January 1821, in view to the improvement of the Revenue system of the Madras Provinces, fully supports the opinion expressed by Mr. Robertson. Sir Thomas Munro states that, " we should form a very erroneous judgment of the important influence of the office of collector, if we supposed that it was limited merely to Revenue matters, instead of extending to every thing affecting the welfare of the people. In India, whoever regulates the assessment of the land, really holds in his hand the mainspring of the peace of the country. An equal and moderate assessment has more effect in preventing litigation and crimes, than all our civil and criminal regulations. When the lands are accurately surveyed and registered, the numerous suits which occur where this is not the case, regarding their boundaries and possession, are prevented; and when the assessment is moderate, every man finds employment, and the thefts and robberies which are committed in consequence of the want of it, and of other means of subsistence, almost entirely cease. When the people are contented, those incorrigible offenders who live as banditti and make robbery a trade, find no protection or encouragement, and are gradually taken or expelled from the country. If we employ inexperienced collectors; if our assessment is not only unequal, but in many places excessive; if we have no correct detailed accounts of the lands; litigation will increase every day, and all our courts will be inadequate to the adjustment of them. Nothing can so effectually lighten and diminish the business of the courts as a good settlement of the Revenue."

It may, however, be imagined that there is so much diversity between the Revenue tenures of Bengal and of Madras, as to render Sir Thomas Munro's high authority of little weight in the case under consideration. But it is to be remembered that wherever the Hindoo law of inheritance obtains, the subdivision of the land among a community ‡ of proprietors who subsist by its cultivation, is a necessary consequence. On this point there can be no difference of opinion; and it is equally indisputable that, whether the persons who intervene between the Government and the village communities be denominated zemindars or tehsildars (native Revenue officers removable at pleasure), the hereditary occupation of the land, for that under an Indian assessment is too generally the proprietor's only privilege, is vested in the ryots, who trace a common origin to the first settlers in their respective villages, or have acquired by purchase the rights enjoyed by the original settlers.

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* 14th April 1825, No. 79. † 31st August 1826, Nos. 88 and 89.

‡ The late Major Williams, who surveyed the district of Broach under the Bombay Presidency, states in his Report, that the greater part of the villages are held on what is termed the " bhagwar " tenure, namely, in shares or " bhags." These shares are of various magnitude, but the fields which belong to each bhagdar are scattered throughout the whole area of the village territory. In villages of this description the collector fixes the amount of the assessment upon the whole of the lands; and the village community apportion the same amongst the sharers with reference to the soil and situation of the different patches of land composing each man's estate. Major Williams considers the " beegotee " tenure to be nearly similar to the " bhagwar." The settlement of the beegotee villages is also made direct with the patells (heads of villages.) The amount to be paid by the village is arranged with the patell, and the interior distribution is made by the village community among themselves. The permanent cultivators have the same rights in the beegotee villages, as the bhagdars, great and small, have in the bhagwar villages. They cannot be ejected without violence and injustice, even by being outbid as to rent by other cultivators. The principal difference between the bhagwar and beegotee tenures

Mr. Robertson truly observes that, " there is so little affinity between our European ideas of property, and those rights whereby land is held in India, that our language does not furnish a word capable of expressing those simple, yet curious, combinations of tenures, which, to avoid the misleading title of an estate, he denominates village communities. The first mistake that seems generally to be made, is that of regarding the lumberdar, or person engaging for the payment of the Revenue, as the exclusive proprietor of the soil, instead of considering him as the mere representative of the village community, or, in other words, sacrificing rights of occupancy in an attempt to establish actual property in the soil."

It would be found from the Registers kept by the putwarries (village accountants) that the thakoors (or heads of villages) held privileged (denominated seer) lands, and that, " a ryot of the thakori, or chieftain's kindred, will, even beyond the limits of the seer lands, enjoy, under a contribution equivalent to one rupee, what a person of inferior order pays two for; and thus, through a number of gradations, the whole land is parcelled out, under various terms and conditions, in a manner that, to those who put faith in the existence of a Hindoostanee* landlord, must seem, and generally is, totally unintelligible. Each holder of seer land of course collects what is due from the ryots whose fields are annexed to his division; and were these collections regulated according to ancient custom, by certain rules having reference to the proportion of the crops, and operating as a defence to the labouring community, " nothing," in Mr. Robertson's opinion, " would be easier than for Government to bring the joint gatherings to a head, and realize, without changing in any way, the internal contribution of the village."

Mr. Robertson observes, that " it is impossible to glance at a putwarry's papers without discerning proofs of the original non-existence of any one man possessing the whole village as an exclusive landlord. Among the records of the village of Mohsunpore, contiguous to the station of Cawnpore, he found the following entries of land exempted from the payment of Revenue.

	Begahs.
Baghat, or garden-land	175
Tank-land	70
Grazing-land	24. 17.
Site of houses	200
Gunet	4

The property in this land " must be considered to have originally existed in that quarter whence the donation emanated, and now to reside with those to whom the profits at present accrue, namely the village community. The persons whom it is now endeavoured to make landlords of, never could have acquired such valuable immunities to themselves, neither was it in their power, without some official confirmation, to confer them upon others; and certainly had they enjoyed, they never would so disinterestedly have exercised, so very profitable a discretion. On the contrary, at present one of the most frequent sources of contention is the invasion of those very privileges by the newly-created zemindars, who have all a propensity to cutting down mango topes (plantations), and appropriating to themselves tanks, wells and grazing lands, annihilating by every means in their power this last vestige of those common possessions, upon the ruin of which their own new and exclusive right of property is built."

Mr. Robertson justly remarks, that " the exemption from payment of a higher rent, on the ground of alliance to one of the heads of the village, must by the new authority be one of of the first privileges to be disregarded; and the pride of many a rajpoot be hurt by finding himself stripped on a sudden of what had before given him consequence and distinction.

" The gardens and orchards reared by themselves or their forefathers, are by all Natives regarded with a peculiar veneration and affection, as not only affording food and comfort, but constituting the great ornament of the country. Yet, on the introduction of a stranger, this their last possession, to which they cling with a fondness that can scarcely be conceived

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tenures is, that the holding of the former consists of certain fixed shares, and the latter of a certain number of begahs of land. It however appears that the hereditary proprietors or cultivators have a right annually to interchange their lands.

In the southern parts of the peninsular the lands were also held on the joint or " somadayem" tenure, but it has given way to the separate individual or " palabhogum " tenure. When this change took place, Sir Thomas Munro states, is not precisely known. In the villages " south of the Coleroon the meerassadars, instead of dividing the cultivated lands periodically, according to the shares held by each, appear, after having once divided them in that manner, to have declared the division permanent." In speaking of the property which had become saleable under the survey assessment made by Colonel Read in 1792-3, Sir Thomas Munro did not allude to the zemindaries formed in 1803, because the latter " are merely saleable portions of the Government Revenue."

Sir T. Munro's Minute, 31 Dec. 1824; P. S. vol. 3, p. 606.

* Meaning the zemindar.

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

ceived by some who would eradicate, not only the trees, but those by whom they were planted, is, after a severe struggle, generally wrested from them. The common which their cattle used to graze is next ploughed up. The tank is then rendered a sealed fountain, and even the well, which was constructed for the convenience of the public, does not always escape amid the rage for innovation and encroachment."

Mr. Robertson observes, that "it is a great error to suppose that the influence of the old village mocuddums, or chiefs, can ever be destroyed; it exists even now, but, as was to be looked for, is directed to the promotion instead of the suppression of crimes. Hence arises another evil, the necessity for village chokeedars, a class of people who make wretched police officers, and who interfere with, if not entirely derange, the old and once effective association of the village community.

"The new zemindar, it must be observed, very seldom is so imprudent as to live within the village that he has acquired. He delegates the duty of collection to an agent, who, backed by the authority of Government, is able to realize the Revenue, and seize upon every thing visible and tangible. With the interior domestic economy of the village he dare not, however, for his life interfere; and regardless of the character of each inhabitant, whose means of subsistence should be almost daily known to a person in his capacity, he possesses no influence but what the fear of the darogah inspires. Here, then, the magistrate finds himself in a distressing dilemma, if crimes prevail, and he calls the new zemindar, or his agent, to account; they reply that the old landholders and their connexions prevent them from knowing what is going on, and that without the expulsion of those people, they can do nothing in the way of police. If these old zemindars (meaning the heads of the villages) are called upon, their reply is obvious, "You have stripped us of power, how can you burthen us with responsibility?"

"There is no other expedient left; chokeedars must be appointed, for there must be one responsible at least in a village. The duty of a chokeedar is one which none but the very lower classes can be brought to undertake; yet when once established, the previously degraded class contrive, between the jealousies and contentions of the old and new parties, to acquire a most unnatural and pernicious decree of influence and power. By siding with the new, to depress, and, if possible, utterly ruin the old landholders, by entangling them in some foujdarry (criminal) cause, or, as frequently happens, by linking with the ruined and desperate among the former possessors, in a thieving confederacy, these wretches gradually become personages of considerable wealth and importance, and give a colour to the current saying, that this is a rule (the British) under which sweepers flourish."

Mr. Robertson remarks, that "the consequences of turning society topsy turvy, and placing at the head those, who, but a few years ago, were at the very bottom, may easily be imagined."

"In whatever light, therefore, the question may be viewed, whether with reference to policy or justice, every thing tends to prove the necessity for the immediate interference of Government in behalf of the ejected landholders."

Mr. Robertson proceeds to show that the courts of justice were unequal to the prevention and redress of the wrongs which had been done by illegal and fraudulent acts of the Revenue officers, and points out the necessity of confiding that most important duty to a special commission.

Mr. James Stuart, in a short minute dated 29th September 1820, adverted to the opinions submitted to Government by Mr. Fortescue, while judge and magistrate of the zillah of Allahabad, and by Mr. Mackenzie in his Memorandum on the Settlement of the Ceded and Conquered Provinces, in support of the institution of a special commission for investigating and redressing the wrongs of the village proprietors. Mr. Stuart observes, that "the delay which has occurred is unquestionably to be regretted; but, in his opinion, that delay is not a sufficient ground for excluding the injured parties from redress. It is a noble principle of the English law, that no time shall avail in favour of fraud; and he believed that there were never transactions to which the maxim was more justly applicable." He adds, "it would indeed be an afflicting reflection that men who have acquired estates by the basest means, should enjoy all the advantages," of the limitation of the Government demand, "while their victims should have their misery heightened by being the hopeless witnesses of the increasing value of the property of which they have been iniquitously despoiled."

The Governor-general in Council concurring generally in the sentiments expressed in the above minute, directed the Secretary in the Territorial Department to prepare and submit the draft of a Regulation for carrying into effect the proposed arrangements.

On the 27th February 1821, the Governor-general in Council passed Resolutions giving effect to the provisions of Regulation I. of 1821, establishing Mofussil and Sudder commissions. The Mofussil*, or local commission, consisting of an experienced Revenue officer and a Judicial officer of acknowledged talents. The Sudder commission is merely a court of appeal and revision. This commission consists of two members † of the Sudder Dewanny Adawlut, and one member of the Board of Revenue at Calcutta.

It appears from the preamble to Regulation I. of 1821, that the Government admitted to the fullest extent the evils produced by the mal-administration of the Land Revenues; and that

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* To this duty Mr. H. G. Christian, a Revenue officer, and Mr. W. W. Bird, a Judicial officer, were appointed.

† Messrs. Leycester and Dorin of the Sudder Adawlut, and Mr. W. B. Martin of the Board of Revenue, were selected for this commission.

Appendix, No. 74.

Notes on the Proceedings of the BengalGovernment respecting Redress of Grievances.

that they armed the authorities entrusted with the delicate duty of investigating and redressing the wrongs alleged to have been committed, with ample powers.

When the new Regulation was officially announced to the members of the Sudder Dewanny Adawlut, the judges felt it to be their duty to submit to Government the draft of a Regulation for the purpose of repealing Regulation I. of 1821. In the Minutes recorded by the several members of the Sudder Adawlut, the reasons which induced them to take this step are fully detailed. Among other grounds of objection to the new law, it was urged by the senior member, Mr. Leycester, that the evils which it was intended to remedy by a special commission, could be redressed by the ordinary tribunals and by the existing laws.

The second member, Mr. Courtenay Smith, entirely concurred with Mr. Leycester in thinking that the Regulation ought to be rescinded. He considered it as " a most extraordinary *ex post facto* law (not only *ex post facto* in itself, but giving an unlimited liberty of creating *ex post facto* laws) and that a most extraordinary tribunal had been established to redress highly exaggerated injuries, which might be better investigated by the regular tribunals of the country, without deviation from any law which was in force at the time the alleged oppressions took place. It was obvious," in Mr. Smith's opinion, " that complaints invited by those *who are to try them, by those who, in direct subversion of every acknowledged principle of jurisprudence, are, under the express authority of Government,* to move about the country with a bitter printed invective against the persons who are in possession, and a high-wrought panegyric upon those who are eager to recover it, cannot be said to be fairly investigated. The judge is not unbiassed, the parties are not upon an equal footing, the evidence brought forward under such circumstances can never be free from suspicion; the decree cannot now, or hereafter, be respected as the calm, well weighed, and enlightened decision of an impartial and uninfluenced court." Mr. Smith observes, " It is almost useless to enter into a detailed consideration of the several sections of the Regulation. It is perfectly clear, that by a vigorous application of the clauses of section 3, there is hardly any one description of proprietor or occupant in any one district of the Ceded and Conquered Provinces, whom the commissioners may not at their pleasure divest of their property and reduce to ruin. By the 5th section the commissioners may annul the decisions of all the courts of judicature, even those of the Sudder Dewanny Adawlut. This last power, besides its unreasonableness, its exorbitancy, the unmerited slur which it casts upon a large class of public functionaries, and the very doubtful policy of a Government proclaiming to the people the inefficiency and inutility of its own courts, at the same time that the courts are continued with untouched authority in more than two-thirds of its territories, Mr. Smith holds to be positively illegal." In conclusion Mr. Smith observes, " I am anxious that the Regulation should be repealed, and that failing, that it should be known to the Court of Directors that the law was passed without the Sudder Dewanny Adawlut having been consulted, and that it was no sooner published than the members of the court, even those who have been selected for the chief commission, made no delay to submit to Government their decided dissent from its provisions, and proposing its repeal."

Both the third and officiating members of the Sudder Dewanny Adawlut concurred in recommending the repeal of Regulation I. of 1821; but as their objections to that law do not throw any new light upon the arguments urged by Mr. Courtenay Smith, it is unnecessary to advert to them more particularly.

The Governor-general in Council entered into a calm consideration of the proceedings of the Sudder Dewanny Adawlut. Though it was regretted that the court had not entered on a more deliberate inquiry into the facts of the case, than they would appear to have instituted, yet his Lordship in Council could not but applaud the freedom with which they urged their objections. After stating the authorities on which the nature and extent of the fraudulent sales of land for the recovery of arrears mainly rested, the Resolution of Government observes, " those representations cannot be shaken by the mere denial of the Sudder Dewanny Adawlut, even if this were more confidently pronounced; and when it is recollected that during the first settlements, the rate of every man's assessment was for the most part fixed on the report of the tehsildars; that on several occasions lands were sold for arrears due by the mere farmers of Revenue; that in various instances extensive estates were disposed of for a mere trifle; that the purchases of the tehsildars themselves, or of their dependents, were very numerous, embracing, it is stated, almost every estate in Allahabad that was brought to sale previous to the year 1808, and in a multitude of cases fraudulent and iniquitous; that the existence of the arrears which led to the sales was mainly attributable to the Government demand being raised beyond what the country could contribute; that the settlement was made without any attempt to adjust the relative rights of the sudder malguzar* and the under-tenants; that they were thus left to those disputes which are so fertile a source of arrears, and exposed to the summary process of the law, long before they could be expected to bring into operation those provisions which might have saved them from default, and that they were generally new to our Government and ignorant of our system. But when to this is added the solemn declaration of the Board of Commissioners" (Revenue Board) in the Western Provinces, " that all putteedaree rights have been annihilated in all estates which have been transferred by public or private sale, the evil in its influence on the great body of the agricultural community, and the most valuable part of our native subjects (the village zemindars) must be regarded as one of the most serious and extensive

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* This term is used to denote the person who entered into direct engagements with the Government officer.

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

extensive that any government was ever called upon to correct." "Many private transfers were effected under circumstances leading irresistibly to the conclusion that they had been attended with great injury to the persons whose properties were affected; and the principle adopted by the Revenue Board, of maintaining the right of the person who had once been admitted to engage as zemindar, to be considered as the sole proprietor, with the power of singly selling or mortgaging the mehal (estate or village) for which he engaged, in spite of the claims of the other putteedars, was calculated greatly to add to the mischief."

After explaining the advantages which would be possessed by the commission over the ordinary local tribunals, in hearing and determining claims under the new Regulation, the Resolution proceeds to observe, that "the members of the Sudder Dewanny Adawlut have justly remarked, that a number of the cases, with the cognizance of which the commission is invested, would, under the general law, have been amenable to the ordinary courts." But the real question is, "whether it was necessary to have a commission armed with powers beyond those possessed by the ordinary courts:—and this is a question on which, with the evidence before Government, of the cruel injury done to the people through the indiscriminate authority vested in the Revenue authorities, and the great political importance of correcting that injury, as far as it may admit of remedy, his Lordship in Council cannot for a moment hesitate to decide in the affirmative.

"The measure is avowedly adopted on special grounds. It is justified only by special circumstances. Its adoption, therefore, can afford no just reason for apprehending a similar interference on the part of Government, excepting under similar circumstances; and there is no more cause to think that the Regulation in question will destroy the confidence of the people in the stability of our laws, than that the temporary suspension of the Regulations, and the proclamation of martial law, in the case of internal commotion, would do so. The mischief has, indeed, fortunately stopped short of actual revolt: that it would not ultimately have had this issue, who will assure us?

"It is further to be observed, that the objection presumes the previous existence of a system much more settled than the constitution of British India can yet pretend to be. The people know and feel, that the Government desires their good. They know and feel, that in its dealings with them, it is just and even liberal. They know and feel, that what it has given it will not lightly or arbitrarily take away. On the good faith and benevolence of the Government, therefore, they implicitly rely; but they no less know and feel, that there is little or nothing of fixed law yet established. We profess, indeed, to be guided by Mahommedan and Hindoo law on matters of succession and caste, and to give authority to the Mahommedan law in criminal cases, unless where otherwise specially provided. But questions of inheritance and caste form but a small part of the business of our courts; and even in regard to these, especially in the case of Hindoos (the bulk of the population) the decision of our judges, necessarily following the opinions of the law officers, are far from certain. Of the criminal code, it must be unnecessary to observe how little now rests on the authority of the Koran; and the power recently given, and wisely given, to the judges of the Nizamut[*] Adawlut of altogether setting aside the futwahs (opinions) of their law officers, has rendered that little of uncertain[†] operation. In regard to the great mass of judicial decisions, the people see well that they rest on the discretion of individual judges, or, as they more frequently express themselves, on the fortune of the suitor. No man, indeed, can for a moment contemplate the effect of our institutions without perceiving that they are effecting, whether Government wills it or not, a great though generally salutary revolution; that the effects produced are frequently quite unexpected; and that hence must arise constant occasions for the interference of Government to meet the wants of the people, such as under a settled and complete system of law could not arise. It is in such a state of things that the measure under discussion has been adopted; and the case being so, it is plainly preposterous to judge of that measure by rules and principles applicable to the practice of long-established governments and countries possessing a vast mass of law, the accumulated wisdom of ages, administered by judges such as form the pride and the safety of our native country. Throughout the whole of the Minutes, this consideration is never once hinted at."

The Resolution observes, that the degree in which the faith of Government is pledged to the auction purchasers, seems to be almost always much overrated in the Minutes. "It is perfectly well known to the auction purchasers, that though the sale is made under the authority of Government or the Revenue Board, yet its validity depends on the regularity of the collector's proceedings; and that if any doubt shall exist in regard to the justness of the demand, or if any flaw can be found in the forms observed, the courts are authorized to oust them from their purchase, without their having any claim on Government beyond the restoration of the purchase money. There is, therefore, nothing like a solemn pledge on the part of Government to maintain its sales, and it must have been apparent to every one that in resisting suits for the annulment of such sales, Government looks merely to the security of its Revenue without any consideration of the person who chanced to be the highest bidder, and purchased subject to all the contingencies to which public sales are liable.

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[*] The Sudder Adawlut sitting in its criminal capacity.

[†] It may be of advantage to peruse the discussion at Fort St. George respecting the proposed Jury Regulation on this interesting subject.

Appendix, No. 74.

Notes on the Proceedings of the Bengal Government respecting Redress of Grievances.

" With respect to the alleged invasion of private rights, it is in the first place to be observed, that the rights in question are such only as have originated in the violent operation of our system, or in the acts of our officers. They are consequently of comparatively recent origin. To the people they bear the character of arbitrary creations of the Government; and they are in effect only a part of that unhappy revolution, which the too early introduction of our artificial system has produced in the country, and the progress of which it is now so much an object of anxiety to stay. To interfere with rights so originating is little likely, therefore, to be regarded as an act of arbitrary violence. On the contrary, there is every reason to believe that it will be, and actually has been, hailed by the people as the mark of a benevolent watchfulness over their interests; and that they regard this interposition of Government to correct the evils of its own laws, as the surest pledge of the security of those ancient and prescriptive rights which they value so dearly, and the insecurity of which has hitherto been so serious a blot on the civil administration of the country. Besides, the Regulation distinctly providing that compensation shall be awarded in all cases in which persons may be deprived of rights or property vested in them under the existing code, there is really no room for the objection, any more than in other cases in which individuals are compelled to surrender their property for public purposes.

" To the general opinion, which the Sudder Dewanny Adawlut have expressed, that the institution of the special commission will occasion litigation and fraud; and that its decisions are likely to be erroneous, it might be sufficient to oppose the persuasion of Government that it is a tribunal far better calculated for the investigation of the cases in question, than any of the established courts. That many claims will be urged to the commission which would not otherwise be brought forward, is abundantly probable. The opening to seek redress has indeed been afforded with this very object; but the pursuit of justice is very different from litigiousness, and his Lordship in Council conceives that the commission is so constituted as to afford, in its prompt and unincumbered proceedings, in the thoroughness, of its research, in its free communication with the people without the intervention of established pleaders, in its systematic and unbroken inquiry, a security against that litigiousness and fraud to which the retainers of the Adawluts are so unfortunately prone, and with which all who frequent those tribunals are so readily imbued.

" In proportion as the proceedings of the collectors are erroneous, or as the errors committed by them are left uncorrected, so must the occasions of private dissension and ultimate litigation be multiplied; and though the evil may not immediately appear, because for a time a respect for ancient custom, or other considerations, may stay the encroachments and abuse almost necessarily consequent on such mistakes, yet ultimately the mischief will appear with a violence proportioned to the delay, and to the difficulty of applying a remedy.

" Such effects appear to be already exhibiting themselves in the district of Cawnpore, and the same consequences must inevitably follow in other quarters, unless the rights of the people are speedily and satisfactorily settled.

" Considering, indeed, the complex nature of the village communities* in that part of the country, it seems certain that every instance of usurpation or wrong unchecked, must by a necessary consequence lead to endless disputes, overwhelming the civil courts with cases they cannot find time to decide, and bringing upon the criminal tribunals all the consequences that naturally flow from such dissensions."

With respect to the rights conferred by a settlement on the person who is entered in the Revenue records as the engaging malguzar, or zemindar, the Resolution observes, that " as yet the largest share of the net rent of the land is absorbed by the Government Revenue; that the advantages of the Government engager are comparatively limited, and the situation of the cultivating zemindars* (putteedars) differs little in point of wealth from that of ordinary ryots. That, however, they value their property very dearly, is abundantly certain; and nothing could be more mistaken than to adopt the opposite belief." In fact, the selection of the engaging parties was, in general, a matter purely discretional with the aumil †; the being so selected implied the possession of no privileges inconsistent with the rights of the cultivating zemindars. It held out no advantages of a permanent nature, and in many cases the zemindars" (meaning the village sharers) " having enjoyed under the contract farmers the privilege of paying their Revenue in kind, were anxious to keep clear of a settlement with Government, under which that system could no longer prevail."

The objection stated by the Sudder Dewanny Adawlut against the legality of the Regulation, are next fully considered and satisfactorily refuted.

The Mofussil commission reported on the 17 December 1821, that up to that date the number of suits preferred to them in the district of Cawnpore under Regulation I. of 1821, amounted to 776; of these 546 were admitted by the commission. The number of suits disposed of from April, when the proceedings of the commission commenced, was 178, leaving 368 depending.

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* This will always be the case so long as the assessment is regulated by the produce, or rather consists of a portion of the produce, which, on good land, is as high as one half of the whole crop. A fixed moderate money assessment on the land would enable each proprietor to improve his share, and to create a landlord's rent independently of the Government tax. It is of no advantage to the ryots to limit the demand on the zemindars, unless the latter are restrained by the same principles of limitation in their demands from the ryots.

† The Native officer entrusted with the arrangement of the settlement on the spot.

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

The number of cases appealed to the Sudder special commission from the award of the Mofussil commission, up to February 1822, amounted to 36. Of those cases the Sudder special commission disposed of four, confirming three of the decisions of the Mofussil commission, and reversing one. As this reversal, (Case No. 4,) only affected the decision of the Mofussil commissioners partially, and gave rise to a full discussion of the principles which ought to regulate the amount of compensation awarded to persons holding lands illegally acquired at public sales, it may be convenient in this place to state the case at some length.

Juwahir Sing, the former zemindar*, or malguzar, petitioned the Mofussil commission for the restoration of his zemindary rights, of which he had been deprived by the tehsildar Ram Mohun Ghoze. In Fusly 1213 (1806–7) the talook of Sukroy was declared by the tehsildar to be in arrear, and on his report was ordered to be sold for the recovery of the Revenue. The talook was accordingly sold, and privately purchased under a fictitious name by Ram Mohun Ghoze, for rupees 960. In Fusly 1223 (1816–17) Ram Mohun Ghoze transferred the talook to Kunya Lol, for the sum of rupees 4,114. The Mofussil and Sudder commissions concurred in opinion as to the defective title by which the talook of Sukroy was held by Kunya Lol, and as to the propriety of its being resumed. They, however, differed in regard to the amount of compensation to be awarded to Kunya Lol. The Mofussil commission limited his claim to the sum originally paid to Government by Ram Mohun Ghoze, while the Sudder commission considered Kunya Lol entitled to the additional sum of rupees 3,154, which he had paid to the former tehsildar in excess of the auction price paid by the latter. As this sum exceeded the amount which the Regulation I. of 1821, authorizes the Sudder special commission to award, without a previous reference to Government, the question was submitted for its determination.

The Governor-general in Council questioned the legality of Kunya Lol's claim to receive compensation from Government. "His purchase was clearly illegal, and the lands being liable to forfeiture," it appeared " doubtful how far he came within the scope of clause 2 section 4 of the Regulation," which empowers the commission to afford compensation in cases " in which the title of any person, though invalid, may have been acquired by him *bonâ fide* under an express or implied assurance of its validity on the part of the Board, the collector, or the judge of the district." Under this view of the case, the Sudder commission was instructed to reconsider Kunya Lol's claim.

The effect of this reference was a long discussion between the members of the special commission. The senior member, Mr. Leycester, submitted the draft of a reply to the above reference, in which it was stated that the claim of Kunya Lol was entitled to a liberal consideration, on the ground that he was not cognizant of, or concerned in, the original wrong.

The second member, Mr. Martin, objected however, to this opinion, because he stated that it was proved in the proceedings of the Mofussil commission that the claimant was privy to the original purchase at public auction by the tehsildar; that the funds requisite for defraying the expense of the purchase had been advanced to the tehsildar by the banking house, of which Kunya Lol was a partner; and that when Kunya Lol effected the purchase of talook Sukroy in 1223, he must have been aware that the tehsildar, Ram Mohun Ghoze was the proprietor, and not the person whose name appeared in the deed of sale.

The third member, Mr. Dorin, considered the forfeiture to have been properly made; but he was disposed to recommend that Government should take upon itself the responsibility of recovering from the former tehsildar, Ram Mohun Ghoze, the difference between the sum paid by him at the auction sale, and that received from Kunya Lol.

In deciding this case, the Sudder special commission stated that " in conformity with the opinions of the second and junior members, the decision of the Mofussil special commission was confirmed."

In the general report submitted to the Sudder special commission by the commission in Cawnpore, dated 27th April 1822, it is stated that the ousted proprietors came forward with great eagerness to avail themselves of the benefit of the Regulation; but owing to their ignorance of the arts and contrivances by which their lands had been wrested from them, and the length of time which had elapsed, the petitions presented to the commission by the injured parties, were obscure and defective in their statements. The attention of the commission had been principally directed to public sales and private transfers of lands; and the result of their inquiries inclined them " decidedly to think that the account given in the preamble of Regulation I. of 1821, of the artifices and frauds on the part of the public officers, by which those sales and transfers were brought about, was strictly applicable. It fell to the lot of the commission to disclose a system of complicated abuse, which, under the supineness of the local authorities, enabled certain individuals possessed of official influence to pervert to their own benefit large remissions of public Revenue granted by Government, in consequence of defalcations occasioned principally by their own misconduct; to arrest from the rightful owners, by means of public sale or private transfers, a large proportion of the most valuable estates in the district, and to defraud the Government of the public resources, by procuring for themselves, in many instances, a deduction from the annual jumma (assessment) at which those estates were severally assessed. The first settlement was made in Fusly 1210 (1803-4), and it did not appear that any balances accrued in that year, at all events the commissioners had met with no sales. In the year 1211, there was a drought, of which advantage was taken by the public officers to commit the abuses in question. Government, with a view to alleviate the distress occasioned by the drought, authorized remissions and suspensions of Revenue to nearly one sixth of the jumma of the district; but the distribution was left to the tehsildars, and they exercised their own discretion in varying it as suited their purposes, allowing to some estates four annas ($\frac{1}{4}$th) per rupee, and others three annas ($\frac{3}{16}$ths), two annas ($\frac{1}{8}$th), one anna, or half an anna only. Moreover, in the year following, instead of making good to Government, as required by clause 5, section 2, Regulation XXVII. of 1803, all balances accruing within their respective jurisdictions, they contrived to be exonerated from the payment of such arrears as were reported by them to be outstanding in all estates of which they themselves had assumed the management, and for which arrears, although generally originating in their own oppressions and embezzlements, the estates were eventually brought to sale, and purchased by the tehsildars themselves or their connexions, at a very inadequate price."

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* It appears to be desirable to avoid, as far as possible, the use of the term " proprietor," because, if that word has any meaning, it must be applied to the persons who have a right to hold their lands at a fixed rate, and to hand them down to their posterity. The zemindar has no right to interfere in the internal management of the putteedars; his powers are limited to the realization of the dues of Government according to local usage.

When the commissioners adverted to the imperfect state of the records connected with the pergunnahs * where the abuses in question prevailed, and contrasted those records with the correctness and regularity of the records of the pergunnahs where there were no abuses, they could not doubt that "measures had been adopted to render the accounts unintelligible."

In order to give some idea of the way in which the sales were effected, the commissioners detail what was done in regard to Mouza Kuppassee, (Case No. 319). This village, assessed at a jumma of *Rs.* 1,726, was sold by auction in Fusly 1213, for a balance of *Rs.* 93, stated to be due on account of Fusly 1211, and purchased by Nazir Alli," (principal dewan to the collector), "in the name of Mahomed Dowlut, for the sum of *Rs.* 165. In Fusly 1214, Mouza Ghostee, the proprietor of which had been security for Kuppassee, was likewise put up for sale for a balance of *Rs.* 735, stated to be due from the latter village, already sold on account of Fusly 1212. Although during the whole of that year (Fusly 1212) Kuppassee was under the management of the tehsildar, by whom the deficiency was *not* made good, the village of Ghostee was nevertheless sold for the alleged balance of *Rs.* 735, and purchased by a fictitious substitute of Kullub Allee, Nazir Allee's brother, for 20 rupees. This trifling sum was carried to the credit of Government, while the remaining sum of *Rs.* 715 was written off the public accounts on the ground of an application previously made to the tehsildar, in consequence of which the purchaser" (namely the tehsildar) "obtained an abatement of the whole sum."

After adducing numerous other instances of abuse, many of them still more flagrant than the case above stated, the commissioners observed that they had discovered a description of fraud soon after the cession, to which they had previously drawn the attention of the Sudder special commission, namely, the cases of error of record and recognition. "These errors were occasioned by the omission of the collector to record at the first settlement the motives which induced him, when the right of those with whom he entered into engagements remained unquestioned, to designate them by the term mocuddum, or by some other appellation implying that their title was inferior to that of zemindar. In fact the names zemindar and mocuddum appear to have been indiscriminately used, and of the facilities afforded by this circumstance, advantage was taken by natives possessed of official influence, to divest a very large number of landed proprietors of the possession of their paternal inheritance." It would rest with Government to arm the Mofussil commission with authority to investigate abuses arising out of errors of record, as the Sudder special commission had decided that the Regulation I. of 1821 did not authorize them to entertain suits not originating in illegal sales and transfers, through the instrumentality of a public officer.

The commissioners observed, "that the great sacrifices of Revenue made by Government in Fuslies 1211 and 1212, for the general advantage of the country, instead of being extensively beneficial towards alleviating distress, became productive through the artifices and machinations of the public officers, of serious injury. The total amount given up for that benevolent purpose was *Rs.* 5,10,016; yet nearly one fourth of the finest lands of the district passed into the hands of the public officers. Not content, however, with that extensive usurpation of private rights, though it was their express duty to prevent such abusive alienations, they further betrayed the confidence reposed in them, by procuring for themselves an abatement in the jumma assessed on the lands in question, by which Government, at the lowest estimate, had incurred ever since an annual loss of 50,000 rpuees. This, however, in the eye of humanity, was a secondary consideration to the ruin and misery in which a considerable proportion of the people were plunged by those enormous abuses. To remedy so great a mass of injustice, was an object clearly requiring the special interference of Government. It was loudly called for, not only by the people themselves, but by the local authorities, who found the law, as it stood, unable to reach the evil. All that zeal and ability could effect, was done, in the district of Cawnpore, by Mr. Robertson, the judge; but constituted as the established courts now are, it proved a hopeless undertaking." The Mofussil commissioners "deemed it incumbent on them to bear testimony to the satisfaction with which Regulation I. of 1821, was generally regarded; a satisfaction not confined solely to the district of Cawnpore, but evinced by the frequent resort to the commissioners of petitioners from distant parts of the Ceded and Conquered Provinces, in the hope of obtaining redress." The commissioners add, "by laying open to the view of every one the means employed

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* Subdivisions of a collectorate.

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

employed by the native officers to attain their ends, the Regulation may be said to have vindicated the character of Government from the suspicion of conniving at their misconduct; and has disclosed, what was not before generally known, that Government itself was as much imposed upon as the people. It had likewise, it might be hoped, assisted to produce a conviction in the minds of official men, of the extensive mischief with which indiscriminate recourse to the expedient of selling lands for arrears of Revenue was inevitably attended."

In a number of the cases which had been decided by the Mofussil special commission in favour of the original malgoozars, and which had been appealed to the Sudder special commission, the decisions were reversed, on the ground that by the 1st clause of section 3, of Regulation I. of 1821, the special commissions were precluded from entertaining suits for illegal dispossession from lands, unless the same had been effected by the undue influence of a public officer within the period specified in that clause, although under the general Regulations the parties so dispossessed might recover possession by an action in the ordinary tribunals. The Mofussil special commission, on the 26th October 1822, submitted to Government a correspondence between the Sudder special commission and themselves on this important subject. The Sudder commission, had justly stated that "undue influence must form the basis of every decree for reinstating the former owner and ousting the present possessor;" but the Sudder commission could "not undertake to define in what undue influence consists." This state of the question appeared to the Mofussil commission to be very unsatisfactory. As the case then stood, it was impossible for them to conjecture the kind of evidence which the Sudder commission would consider to be sufficient to establish undue influence. The lapse of time rendered it extremely difficult to obtain distinct evidence of the motive in which irregular and illegal sales and transfers of land originated. In that case it was necessary to judge of the motive by the illegality of the act; and, in the opinion of the Mofussil commission, "unless undue influence and corrupt motives are to be presumed from the existence of gross irregularities, such as are cited in clause 2, section 3, Regulation I. of 1821, the annulment of an illegal sale becomes more difficult under that enactment than under the old code, and the Regulation might lead to the confirmation of many of those abusive alienations which the Regulation was intended to set aside."

The Governor-general in Council recorded a Resolution stating that, in the opinion of Government, "the construction given by the Sudder commission to the force and meaning of the words '*undue* influence,' as used in clause 1, section 3, Regulation I. of 1821, would render many of the provisions of the Regulation nugatory, and directed the territorial secretary to prepare the draft of a Regulation to amend such parts of Regulation I. of 1821, as could be construed to bar the cognizance of suits to recover possession of land illegally or wrongfully disposed of by public sale, excepting in cases wherein the sale shall have been effected by the undue influence of a public officer."

The Regulation was accordingly prepared and passed as Regulation I. of 1823, enlarging the powers of the special commissions, and authorizing the Mofussil commission to re-hear and determine such cases as had been dismissed under the limited construction put upon clause 1, section 3, of Regulation I. of 1821; and the Sudder special commission was directed to be guided by the provisions of the new Regulation in determining cases brought before it in appeal from the Mofussil commission.

The Sudder special commissioners submitted to Government on the 18th February 1823, minutes which they had severally recorded relative to the operation of Regulation I. of 1821.

The senior member, Mr. Leycester, stated that the progress of the commission had confirmed his previous opinion that "no solid foundation existed for a measure which in itself and in its principle infringed deeply on the common rights of the people of India." Mr. Leycester does not, however, define those rights which had been so unduly affected by the Regulation; but they may be inferred from his remarks on the report of the Mofussil special commission, dated 27th April 1822, namely, that the alleged illegal transfers of land by public sale had generally conferred on the purchasers a legal tenure in the lands; for he "most decidedly considered the conclusions and representations of the Mofussil commission to have been founded in errors."

As the second member, Mr. Martin, concurred in opinion with Mr. Dorin, the third member, it may suffice to advert concisely to his minute. Mr. Dorin observed that the majority of the cases which had been decided by the commissions, consisting of irregular and illegal purchases by public officers or other persons, might have been remedied without the commission, and at a cheaper rate. Other cases which the ordinary courts might have remedied had been taken out of the courts and brought before the commission. Mr. Dorin admitted, however, that the commission had been called upon to decide on a class of cases in which the ordinary courts could not have made any award in favour of the claimants; namely, persons unjustly excluded from the public registers as village proprietors. But in these cases, as far as he had seen, the commission had been forced to decide rather by a preponderance of probabilities than by satisfactory evidence. The commission "had been unable to judge whether such or such an estate had during the period since the sale (generally twelve or fourteen years) been a gaining or losing concern to the holder;" and consequently in the compensations which had been awarded to the purchasers of the lands, the commission had decided without sufficient data.

Mr. Dorin was of opinion that the generality of the sales had not "been made against the law, but under the law, *rather harshly put in force*." He observed that the tehsildars, on the acquisition of the Ceded Provinces, "were held responsible to Government for the full Revenue punctually (whether they realised it punctually themselves or not), and had to make good by borrowing what they did not realize in time. When the tehsildars applied for a sale for balances due to them, the authorities who had made them pay, could hardly refuse them

Appendix, No. 74.

Notes on the Proceedings of the BengalGovernment respecting Redress of Grievances.

them the means of reimbursement." The system of farming the Revenue to tehsildars was at the bottom of any hardships which the landholders might have suffered; and though the tehsildars, or their connexions, had taken advantage of that system to acquire lands, "probably," Mr. Dorin remarked, "by undue means;" yet, he was satisfied, the evil had not been carried "*at all to the extent which was supposed*," as he had "not met with any cases which could be called *very gross or glaring instances of fraud*. The chief cases were those in which tehsildars had bought lands at the public sales in fictitious names, and therefore under circumstances of suspicion." But there never had been good proof adduced that the sales had been made on fictitious arrears. "Plenty of putwarries had come forward before the commission with accounts purporting that no balance was due, in opposition to the tehsildar's accounts, *on the faith of which the sales had been made*;" and the canoongoes had sworn to the correctness of the representations of the putwarries. It however appeared, "that those same canoongoes had at the time signed, as true, the accounts on which the sale proceeded, and after fifteen *years they came to swear quite a contrary thing*."

Much of the force which Mr. Dorin conceived attached to these remarks, seems lost in the admission which he so amply makes in respect to the farming system. That system necessarily placed all the public officers of account, as well as of check, under the control of the tehsildar. Hence it was in the nature of the system to destroy effectually the utility of the canongoe's office, as a check on the putwarry accounts. The signature of false accounts is not therefore inconsistent with the oaths of the same persons to the truth of the accounts of the old putwarries.

On the subject of the foregoing minutes the Sudder special commissioners were reminded by Government, that they had stated on the 8th August 1822 their intention to postpone the consideration of the Mofussil commissioners' report, until that commission had finished its duties in Cawnpore; and as the minutes were not accompanied by any practical suggestions requiring a decision of Government, the Governor-general in Council withheld any observations on them until the Sudder commission were enabled to submit a full and comprehensive report on the practical effects of Regulation I. of 1821. His Lordship attached a high value to the opinions of the Sudder commissioners, and it was his anxious desire that their opinions should at all times be fully and freely stated, as well for the information of Government, as of the authorities at home.

The proceedings of the Sudder special commission, of a date subsequent to that of Regulation I. of 1823, display a remarkable change in the view which they take of the claims of parties to recover possession of lands sold for the liquidation of outstanding balances of Revenue. Instead of viewing the transactions of the Revenue authorities with any degree of favour, the Sudder commissioners in several instances reversed the decisions of the Mofussil commissioners, who had dismissed the claims on the ground that the auction purchasers had been no parties to the irregularities of the tehsildars; the Sudder commissioners in all such cases carefully tracing the irregularities to their sources, and indemnifying the purchasers for the loss of their tenures. And it is satisfactory to find that the Government in no instance saw reason to call into question the propriety of the decisions of the Sudder commissioners. In two of the decisions (A. No. 12, and B. No. 17) the Sudder commissioners had drawn a distinction between the claims of parties designated by the terms "mocuddum, malik, and proprietor;" and the Governor-general in Council requested the commissioners to give some explanation of those terms, as the manner in which they were used did not afford "a sufficiently distinct notion of the nature and extent of the interests considered to belong to the parties."

The Sudder special commissioners stated, in reply that they had used the term "proprietor" in the sense in which they found it in the English abstracts of the Mofussil commissioners, who had used it in every instance for the original term "zemindar." The Mofussil commissioners had not used either the term "malik" or "mocuddum," in their English abstracts, in the case No. 12; but in the case No. 17, they had introduced the term mocuddum more than once, as denoting a tenure inferior to that of a zemindar. Mr. Malony, the secretary to the Sudder commission, appeared to have "substituted the term 'malik' for the term zemindar, in the original Persian decrees, in No. 12; and in the case No. 17, to have translated 'huk-i-zemindary,' proprietary right. In both reports of the decrees of the Sudder commission he had adopted the original word 'mocuddum' as evidently intended to denote a term subordinate to the zemindary estate claimed by the plaintiffs; and which not having been the subject of investigation in the trial of the zemindary title, it was thought proper to declare the right of the mocuddum unaffected by the decision passed upon the zemindary title exclusively." With a view to "prevent any future misapprehension of the term 'proprietor,' or any other English designation of the holder of a local tenure of land, which may occur in the report of causes decided by the commission, it seemed advisable that the established original designations of such tenures should be invariably adopted (with or without an English translation); and the Sudder commissioners stated, that the necessary instructions for the purpose would be given to the Mofussil commissioners, as well as to the secretary of the Sudder commission."

Upon this interesting question Government recorded a Resolution, in which they observed that the Sudder commission had apparently decided the two cases, "on the assumption that the Mocuddumee tenure is necessarily distinct from, and subordinate to, that of the zemindary. Such, undoubtedly, appears to have been the acceptation of the code of 1803; but Government had repeatedly had occasion to observe, that the Regulations of that year were framed with a very imperfect knowledge of the actual state of landed property; and there was evidence to show that the term mocuddum is equally applicable to the headman and representative of a body of zemindars, possessing a clear heritable and transferable right of property in the soil, and subject only to the payment of their quota of the Government assessment and of the village expenses; as to the headman and representative of a body of cultivators claiming no transferable property, and paying, along with the Government Revenue, *a clear rent, or zemindary russoom, to one or more proprietors.* In the former case, it was obvious that the mocuddumee tenure might be regarded as superior in degree, at least where the mocuddum was able to preserve among his fellows the superiority which appeared to have belonged by the custom of the country to the managing malguzar, and to have secured any special emoluments of office. The mocuddumee tenure, in the above case, " stands to the zemindary tenure in the relation of a director to any general body of proprietors, whose affairs he may be chosen to represent, such director being himself also a proprietor, and, as such, drawing an income from his property, distinct from the emoluments of his office, but eligible for that office in virtue of his proprietary character. There was reason to believe that the anxiety evinced by the people to claim the title of zemindar in preference to that of mocuddum, was to be traced to the peculiarities of our Revenue system, *under which, unfortunately, names, rather than things,* have been the object of record. The people naturally shape their pleas to meet the views exhibited by our Regulations, and the notions entertained by our officers. Although, therefore, it may be assumed that a person who, at the time of our acquiring the country, bore the designation of mocuddum, was certainly not alone the proprietor of the village which he managed in that capacity, it cannot safely be assumed that he held of any superior zemindar. He may have done so, representing merely the class of occupant cultivators, but he may also have been himself a sharer in the zemindary, and the hereditary, or selected representative of a coparcenary of proprietors.

" In the Regulation provinces a mocuddum," who had obtained a lease of his village, and collected the Revenue from the village community in the same manner as would have been done by an officer directly employed by Government, " would probably sue under the title of zemindar, without intending to claim an exclusive property, or to deny the rights of his coparceners, unless where the term lumberdar had been introduced to designate the peculiar tenure of a proprietary manager." But the special commission would not lay stress on any technical irregularity in the pleading, it being their peculiar province to correct any errors of record where any might have occurred, " and especially to afford relief in cases wherein parties may have suffered by an erroneous recognition of property, which the Revenue authorities held binding on themselves, and for which the courts did not apparently afford any sufficient means of correction. In cases of the nature in question, it appeared to be indispensably necessary to enter into a minute investigation of the actual nature of the interests possessed by the several parties, the point at issue being, namely, which possess such a right of property in the soil, and in the produce of it, as to entitle them to the benefits of engagements with Government. It would therefore have been satisfactory to Government to have learnt that some inquiry (by preference a local inquiry), had been instituted, to ascertain how and where the occupancy of the different parties had commenced; who, and of what class, are the cultivators of the village; what the origin and descent of the claimants, and the basis of their alleged title; how far their allegations are borne out by a reference to the general body of the village-community, and of the neighbourhood; whether either of them received any zemindary russoons from the cultivators or residents when the village was under kham tehsil," (the Revenues collected in gross); " or held, or granted laker-haje (free of Revenue) land; or planted gardens; or disposed of waste; or otherwise exercised any privilege; or received any perquisite indicating the possession of a right of property, and of what kind: in short, the point at issue being chiefly whether the sudder malguzar was rightly admitted to engage. The occupancy of other parties, in some character or other, being admitted, it was essential that the real extent and nature of the interests possessed by them should be, as far as practicable, elucidated, and especially that the nature of the mocuddumee tenure, supposed to be vested in the plaintiff, should be ascertained."

The senior and second members of the Sudder commission had stated, that ".the cases hitherto brought before them did not enable them to define, with any exactness, the nature and extent of the interests generally considered to belong to the mocuddumee tenure in the district of Cawnpore." The Governor-general in Council apprehended, that in every case where the nature of the mocuddumee tenure was doubtful, the tenure of the zemindar, whose interest in the mehal (estate) must be restricted by the rights possessed by the mocuddum, must be equally undefined; and that, " notwithstanding the caution used by the Sudder commission, their decisions might lead to serious misapprehension and error, by giving an artificial force to the terms zemindar and mocuddum; and the Sudder commissioners were therefore desired to revise their judgments in the cases in question, after calling for such further evidence as might appear necessary."

The Mofussil special commission, in their Report, dated 1st July 1825, on the effects of Regulation I. of 1821, in the district of Cawnpore, observed, that the rights of all parties claiming an interest in the soil had been seriously affected by the political events which preceded the acquisition of the country by the British Government. The different Native Governments which rose on the decline of the Mogul empire were only actuated by a desire to increase their revenues; and no importance was attached by them " to the title under which individuals contracted for the discharge of the public demand. Those contracts were renewed annually; and so little regard was paid by the local authorities to designation, that in many cases the identical individuals who were denominated *zemindars* one year, are recorded *mocuddums* of the same estate in another; sometimes they are found under both designations in the same year; and sometimes the names of persons recorded as in possession appear without any denomination at all. The village maliks, the most valuable part of the

Appendix, No. 74.

Notes on the Proceedings of the Bengal Government respecting Redress of Grievances.

the population, or, to speak more clearly, the heads of the agricultural communities located in the different villages," nevertheless " appear, up to the acquisition of the country by our Government, to have remained undisturbed during that unsettled period."

" The chowdries and canoongoes in the different pergunnahs, as well as other individuals, succeeded in obtaining, in various ways, the superintendence of large talooks, consisting of numerous villages, for the revenues of which they became responsible." These persons, anxious to increase their possessions, followed the example of their rulers, and extorted from their weaker neighbours assignments of property, which the latter, in hope of personal protection, acceded to, and were contented to retain a footing in their villages, even under a subordinate denomination. It will however be found, that it is only in the hereditary lands the talookdar retains direct management; and the other portions of the talook will generally be found to remain in the occupation of the descendants of the original proprietors. These parties could not be considered mocuddums in the common acceptation of the term, notwithstanding the similarity of their condition with that of ordinary cultivators; for many of them " *are* of high caste, which real mocuddums are not."

" Towards the close of the reign of the Nawab Vizier, the continuation of large talooks was discouraged by Almas Allee Khan, who, in many instances, readmitted the village maliks to direct engagements; but it does not appear that, on becoming again directly responsible to the State, the title under which they were recorded was considered by them of the smallest importance." They were therefore recorded sometimes under one designation, sometimes another, " and not unfrequently retained the title of mocuddum," which had been applied to them when their villages were included in the large talooks.

The canoongoes of Cawnpore agreed in stating, that " the mocuddum is subordinate to the zemindar; is exclusively paid by him for the performance of certain duties connected with the village management; is appointed by him originally, and removable for alleged misconduct:" but the " canoongoes qualified this statement by declaring that a mocuddum cannot be dismissed from his situation, nor his allowances of land or money resumed on any pretext. In fact," the Commissioners observe, " where the office still exists, it is almost uniformly found to have descended in the same family." The commissioners were, however, of opinion, " that the mocuddums must be considered in some degree dependent on their employers, and in case of sale for arrears of Revenue, the office is liable to be immediately superseded." This, the commissioners state, had frequently been done under the powers conferred on the engaging malguzars by Regulation V. of 1812; and they had repeatedly found (more frequently in Allahabad than in Cawnpore) " that in cases of private transfer the original proprietors stipulated to be employed by the purchaser in the superintendence of the cultivation, received the name of mocuddum, and were remunerated by the new proprietor either in money or kind."

The following remarks of the Mofussil commissioners clearly establish the correctness of the opinion expressed by Government, that the change in the character of the office of mocuddum was the effect of our Regulations and system of Revenue management. The commissioners observe, " although the term (mocuddum) in its common acceptation, and indeed, by the Regulations, is considered to denote individuals *subordinate to the proprietor,* yet in its literal signification it means *chief or head*; and may therefore, perhaps, have been applied in some parts of the country to the managing proprietors, to distinguish them from the other members of the coparcenary. In pergunnah Beesulpore, in the district of Bareilly, the term zemindar is not in use, and the whole of the villages are in the hands of mocuddums, who from time immemorial have enjoyed the perquisites, and exercised all the privileges denoting the retention of proprietary right." But the commissioners could not divest themselves of the prepossessed opinion by which they were evidently influenced, that the mocuddumee office proceeded from, and was subordinate to, the superior authority of talookdars, or pergunnah zemindars, who had disappeared from the portion of Bareilly above mentioned. They remark that the term " zemindar " is used in deeds and law proceedings, " to designate ' proprietor;' but ' landholder ' was the only meaning which, in common with terms of similar import, it seems to have possessed with the former government." The commissioners, however, add, that the native powers only considered the zemindar an instrument for the realization of the Revenue, and that " it was not until the accession of the British Government that any right in the soil was declared to be vested in the zemindars." They state further, that the native officers fraudulently combined, on our obtaining possession of the country, to exclude the occupant proprietors from zemindary engagements; and the village maliks (owners), in ignorance of those intrigues, " were satisfied with retaining possession of their villages: nor, accustomed as they had been to the little importance attached to titles by the old government, could they have understood that, under the new one, a mere distinction of terms would, at a future period, be held sufficient to void inherent rights possessed by them immemorially."

The Mofussil commissioners having recovered the accounts and records which were in the possession of the families of two of the former canoongoes, were enabled to trace satisfactorily the frauds and errors by which so extensive a mutation of rights had been occasioned. The result of their inquiries had satisfied the commissioners that the revenue accounts for at least half a century previous to the cession, are of use only to prove possession, and not title."—" Many persons," the commissioners add, " were recorded at the period of the cession under the designation of *mocuddum,*" with fraudulent intentions on the part of the public officers; but " the persons so designated in no respect correspond with the description given of *mocuddum,* in the common acceptation of the term."

Thus the Mofussil commissioners at once adopt " the common acceptation of the term mocuddum," as a proof that no particular rights attach to the office, unless long possession can

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

can be shown along with that term, to establish an interest in the soil. The commissioners infer that the degree of consideration in which these *mocuddums*, who had been improperly designated by that term, were held by the village communities, would of itself be sufficient to distinguish them from the class of ordinary *mocuddums*, who, "in the common acceptation of the term," are merely the local agents of the zemindars, and as such are removable at pleasure. But the commissioners do not pause to investigate whether "the common acceptation of the term" had not originated in the effects of a more grinding system of oppression on the part of the zemindars than they had been able to effect in those villages where the ancient landholders continued to possess an interest in the management. This, indeed, may be reasonably inferred (but the commissioners draw no such inference) from the following description of the evils arising from the indiscriminate sale of land for the recovery of the arrears of Revenue. The commissioners say, "we deem it right to record what we know from personal observation and familiar intercourse with the people, namely, that in most of the villages" so sold, "the dilapidated state of the houses, and the impoverished appearance of the inhabitants, loudly proclaim the rapacity of the purchasers; but the villages of which the ancient proprietors have managed to retain possession, often exhibit a very different aspect: and the junior commissioner, in his late deputation to Cawnpore, had occasion to remark the exultation with which the owners came forward to boast of the sacrifices they had submitted to rather than relinquish their paternal inheritance."

It would have been very satisfactory had the commissioners explained the causes which deprived the local occupants of the soil, in the villages purchased by speculating malguzars, of the means of comfortable subsistence, with the view of showing whether, in point of fact, the villages in question did or did not originally belong to landholders of a description similar to those whom they found in the villages which had not been so fully exposed to the squeezing gripe of the engaging malguzar. Had it appeared that similar rights did once exist, and had been destroyed, the fact would have shown that the whole difference between the two assumed classes of mocuddum was the natural effect of misrule, sanctioned by the force of terms inapplicable to the nature of the property and the state of society.

Nothing, however, has been better established than the universality of the village communities throughout India; and the result of every inquiry into the causes which led to the decline of agriculture in particular provinces, has traced much of the evil to the confiscation of the hereditary tenures annexed to the ministerial offices belonging to each village community. In the Madras territories the official lands have been restored; and the only care which the Government takes is to secure the proper discharge of the duties for which those lands are the reward. But it is proper to state, that the Mofussil commissioners were not prepared, at the period when their report was written, to offer any authoritative opinion upon the rights attached by the custom of the country to the heads of villages, as all their inquiries and decisions under Regulations I. of 1821, and I. of 1823, had been limited to the admission of persons to engage with Government for the collection of its Revenue. The more important and delicate inquiry into the rights of other parties claiming an interest in the soil, with the view of defining and limiting the extent of the zemindar's demands on those parties, had in no instance been adjusted. The Mofussil commissioners, indeed, state, that they had experienced inconvenience in determining the suits brought before them from the auction purchasers having "not unfrequently bought over the putteedars," (coparceners) "in the hope of recovering considerable portions of the estate, after he had lost it, through their instrumentality. It was also a common practice with the putteedars, in order to avoid expense, to keep aloof until the original claim" (namely, of the person entitled to be recorded as the engaging zemindar) "had been decided," both before the local commissioners, and in appeal to the Sudder commissioners; "and the original claimant, on his return from Calcutta, was not unfrequently assailed by a host of putteedars, who then insisted on participating in his success, without having shared in the responsibility. On the other hand, the original claimant sometimes kept back the putteedars while the suit was depending, by giving them written agreements for their respective shares, which, after the case had been decided in his favour, he denied having executed."

The Mofussil commissioners proposed as a remedy, "that such putteedars as have no good reason to assign for not coming forward before the original claim be decided, or may be proved to have entered into collusion with the defendant, shall be disqualified, on either of those grounds *alone*, from recovering their rights through the medium of the special commission; and that written agreements between the original prosecutors and putteedars, executed previous to the decision of the suit, shall be declared invalid, unless publicly produced at the time of execution, or whilst the suit may be depending, and attested by the commissioners."

The commissioners add, "the total want of true religious or moral feeling, so glaringly manifested by all parties, whether plaintiffs, defendants or witnesses, rendered it a matter of increasing necessity that every transaction should be recorded, and every right defined; for neither rights nor interests can otherwise ever become really valuable or permanent."

This report gave rise to a long discussion among the members of the Sudder special commission at Calcutta. The most important point treated of in the minutes of the members of the Sudder special commission, was the adjustment of the rights of the putteedars which, under section 3 of Regulation I. of 1821, the Mofussil commissioners were required to adjust. The Sudder commissioners generally concurred in the propriety of rejecting the rule recommended by the Mofussil commissioners, noticed above. They further agreed in opinion, that the rights of those parties ought to be investigated and defined in the progress of the suit in each case; and with that view prepared a new rule of practice, authorizing the Mofussil commission, previously to passing its decree on the claim of an

Appendix, No. 74.

Notes on the Proceedings of the Bengal Government respecting Redress of Grievances.

ousted zemindar, "to make such inquiry in regard to the rights of all persons having an interest in the zemindary lands, as may be necessary to enable the commission to give effect to the enactment referred to."

The Mofussil commissioners, however, were of opinion that the new rule could not be practically enforced, unless the investigations of the commission were conducted on the spot. The commission had always conducted its inquiries at the principal station of the collector, in order that the public records in his office might be examined with facility; but as those records did not contain any information respecting tenures hitherto considered subordinate to the zemindary tenure, it would be necessary for the commission to proceed to the village or villages in dispute to adjust the conflicting interests of the co-parceners. The Mofussil commissioners observed that the clause (7) of section 3, Regulation I. of 1821, which had given rise to the discussion, was "involved in considerable obscurity. It was of course intended by it to provide for the ascertainment of the tenures, rights and privileges and interests of the agricultural community." But it limited the interference of the commission to the claims of individuals found in *bonâ fide* possession of some part of the land in dispute, or the produce thereof. The commissioners recommended that the rule should be altered in as far as actual possession should be deemed a necessary test of right; and they proposed that the investigation of all such claims should be conducted by the Revenue authorities in a manner similar to that laid down in section 9 of Regulation VII. of 1822.

In the Government Resolution it was observed that the Mofussil commissioners had formed the above opinion by directing their attention exclusively to the 7th clause, section 3, Regulation I. of 1821; and from their overlooking the provisions of the fifth clause of the same section, which authorize the commissioners to take cognizance of the claims of all persons who may have lost possession of any lands, or who may have been deprived of any property in the rent or produce of land belonging to a mehal sold by public or private sale.

The Resolution stated that "it was scarcely to be doubted that our public sales must in most cases have so broken asunder the whole constitution of the village communities within the estates sold, as that the mischief consequent upon them would be very imperfectly corrected by the mere restoration of the old malguzars. *If restored without any definition of their rights*, those persons would probably seek to possess all the advantages possessed by the auction purchasers, and to profit by their usurpations on the privileges of the non-recorded proprietors; and the restoration of the estate might not only fail to secure for the general body of the people the recovery of their legal rights, but prove the occasion of fresh evils, in exciting disputes and litigation. It appeared, consequently, to be very important that the definition of the rights of all the parceners in such estates should, if possible, accompany, and in all cases that it should closely follow upon, the reversal of the sale. The experience of the detailed settlements under Regulation VII. of 1822, seemed to justify the inference that the inquiry was highly satisfactory to the people, and promised to prove the means of preventing much mischievous litigation. The commissioners would in all cases be careful so to word their decrees as that the rights of third parties might not be compromised; and that the restored malguzars, and all parties interested, may be fully aware that the recognition of their title to the management, as well as their original admission to engagements with Government, did not in any way convey to them new rights of property beyond those which originally belonged to them. In cases to which the claims of parceners might be more than ordinarily intricate, and in which it might be found impossible to secure the agreement of the claimants, and difficult to procure, at the sudder station of the zillah, the requisite proofs, the commissioner trying the case must postpone the decision of such claims until he should be able to proceed to the interior to hold a local inquiry."

To facilitate the inquiries of both commissions, it was resolved that the Mofussil commissioners should be authorized to decide singly all cases, the decision of which might not involve some general construction of law not already decided by the Sudder commission, or some new principle of general application relative to the rights and interests attaching to landed property. The commissioners to be at liberty to refer to each other all cases of doubt and difficulty, though not falling within the foregoing exception.

The members of the Sudder commission were likewise authorized singly to decide cases appealed to them, subject to the restriction above stated; but in all cases where it may be necessary to reverse the decision of the Mofussil commission, two members of the Sudder commission must concur in the reversal.

On the 2d March 1826, Mr. Christian was appointed third member of the Board of Revenue in the Lower Provinces, and Mr. G. Warde was nominated his successor in the Mofussil commission. On relinquishing his situation, Mr. Christian recorded a Minute explanatory of his sentiments on the duties of that situation. He had evidently a strong desire to limit the proceedings of the commission to the restoration of the ousted zemindars. He considered that "it would be almost impracticable, from various causes, to define the nature and extent of private rights in the mode prescribed by clause 7, section 3, of Regulation I. of 1821: and if at the same time it should be necessary to declare the conditions of the tenures of all persons occupying lands belonging to the mehals (estates) in dispute, it would," in his opinion, "be quite impossible to adjust the different interests connected with an estate in the occupancy, for instance, of a tribe of Rajpoots, without the most minute enquiries; and no idea could be formed of the length of time that would be required for entering into such details. The privileges of the managing landholders being but imperfectly understood, and those of the cultivators *having never been directly recognized*, it was impossible satisfactorily to pronounce upon them, until more information had been obtained than could possibly be elicited by a tribunal tied down by judicial forms. In defining the rights even of acknowledged zemindars, there was a difficulty not easily surmounted.

Appendix, No. 74.

Special Commission to remedy improper Sale of Tenures.

In every case three things were to be considered; namely, law, usage, and possession. But it had not been stated which of them, when they differed, was to be adhered to. A sharer might be in possession of a larger portion of the ancestral property than by law he was entitled to; but which, for reasons sanctioned by usage, had been long enjoyed by him. He might also be in possession of a larger portion of property than he had a right to, either by law or usage; and it did not appear, that in such a case, the commission could do more than declare the exact portion which belonged to him, leaving the sharers, by whom the excess might be justly claimed, to recover it by a new process through some other authority, which, should such authority take a different view of the subject, might tend to create embarrassment."

To give effect to the Resolution of Government, Regulation IV. of 1826, was passed, enabling the members of the Mofussil and Sudder commissions to sit separately, and, under certain restrictions, singly, to try and decide the cases cognizable by the commissions under Regulations I. of 1821, and I. of 1823. The Mofussil commissioners are also authorized to refer cases of certain descriptions to arbitration; namely, cases in which the specific interest of the several putteedars or parceners of an estate or mehal, may be difficult otherwise to adjust. In all such cases the commission may, with the consent of the parties, refer the adjustment of the matters in dispute to the arbitration of three or more neighbouring zemindars or other respectable persons; and to pass judgment in conformity with their award.

Appendix, No. 75.

Appendix, No. 75.

Revenue Letter to Bengal, 2 Jan. 1829.

REVENUE DEPARTMENT (Western Provinces), dated 2d January 1829.

Our Governor-general in Council at Fort William, in Bengal.

Para. 1. OUR last letter to you in this department was dated the 10th September 1828.

2. We now reply to your letter dated the 31st of May 1827, in which you bring down the narrative of your proceedings connected with the Sudder and Mofussil commissions, constituted by the Regulation I. of 1821, to the end of the year 1826; and in connexion with this letter we shall also notice more fully than has yet been done, such parts of your previous correspondence as have a reference to this subject, namely, your letter dated the 10th of August 1824; paragraphs 176 to 178 of your letter dated the 1st of August 1822; and paragraphs 88 to 89 of that dated 30th July 1823.

3. You state that you had "postponed the discussion of the necessity, and the general and practical effects of the law in question, till the completion of the proceedings pending in the district of Cawnpore." The final reports, with the minutes and resolutions relating to the Cawnpore suits, having been at length received and recorded, you have transmitted to us, together with a narrative of the transactions, a statement of your views and sentiments on the subject. And as we have now before us materials on which a judgment may in some degree be founded, we shall enter into a more full consideration than in our former communications, both of the policy of the commission, and the manner in which the objects of it have been pursued.

4. The facts which you have laid before us as constituting the call for a remedial measure of the nature of that in question, could not fail to make upon us an impression similar to that which they had previously made upon you. It was declared in the preamble to your Regulation I. of 1821, that "in the first seven or eight years after the acquisition of the Ceded Provinces by the British Government, the Native officers of Government, their relations, connexions and dependents, taking advantage of the novelty of the British rule, of the weakness and ignorance of the people, and, in some cases, of the culpable supineness and misconduct of the European functionaries under whose authority they were employed, contrived, by fraudulent and iniquitous practices, to acquire very extensive estates in several of the provinces in question, more especially in the districts of Allahabad, Cawnpore and Goruckpore, thus wrongfully depriving of their just rights a great number of the ancient landowners, and reducing them and their numerous dependents to ruin and misery. These abuses have been chiefly practised through the perversion to the purposes of chicanery and fraud, of the rules enacted for the collection of the Government Revenue, more especially the provisions relating to the public sale of land for arrears." The preamble further declares, that "in almost all the cases of those sales, whether public or private, the purchasers, taking an illicit advantage of the ignorance of the village occupants, and of their unacquaintance with the Regulations and the forms of judicial practice, have effected an extensive usurpation of private rights, and the consequent annihilation of institutions by which the village communities have immemorially been regulated. There is reason to believe that the same evils have very generally occurred in all cases of sale for the recovery of arrears, even where the transfer of the estate held by the alleged defaulter was legal and valid, the purchasers having usually claimed to possess the whole of the lands comprised in the mehal sold, without being subject to any of the restrictions and conditions arising out of private rights, which attached to the estate of the defaulter, and having frequently succeeded in establishing such claims to an extent not warranted by law. Thus, in almost every mehal sold in liquidation of arrears of Revenue, many village zemindars, putteedars and

Appendix, No. 75.
Revenue Letter to Bengal, 2 Jan. 1829.

and other proprietors, though in no degree parties to the engagement of the defaulting malguzars, and holding under tenures of such a nature as not to be affected by the sale of the estate possessed by such defaulter, further than that by such sale the obligations of the under-tenants towards the defaulter are transferred to the purchaser, have been deprived of their just rights, and either ousted from the lands, or reduced to the condition of tenants at will. There is further reason to believe that, independently of cases of abusive alienation, the village maliks and others have in many cases sustained serious injury through the insufficiency of the inquiries instituted by the Revenue officers in regard to the tenures under which land, and the rights connected with land, are held, and from the errors and defects of the public records relating to such matters. That in consequence of such errors and defects many persons, justly entitled to engage in chief for the Revenue of the lands occupied by them, have been excluded from engagements in favour of persons erroneously recorded as proprietors; and that the real nature and extent of the interests actually possessed by different individuals and classes being ill ascertained and defined, great facilities have been afforded to chicanery and fraud, which have led, and are likely still further to lead, to consequences greatly injurious to individuals, and seriously affecting the peace and good order of the country. The persons who have suffered by the aforesaid abuses are for the most part poor and ignorant men, unaccustomed under the former government to any regular system of law, little acquainted with the principles of the British code, or the regular forms of British judicial proceedings, incapable of availing themselves of the protection it was designed to afford, and possessing not the means of securing the aid of individuals better informed; while those opposed to them are for the most part men of wealth and power, who acquire their possessions through the influence of official station, and by an abusive exercise of the authority vested in them as officers of Government, who are well acquainted with all the forms of law as administered in our courts, and who possess ample means of securing the retainers of the Adawlut in their service."

5. That evils such as these imperatively call for a remedy on the part of Government could admit of no question; that if a great body of its subjects had been wrongfully deprived of their property, either through a defect of the law, or through the perversion of the law by artifice and fraud, it was the duty of Government, by the best practical means within its power, to afford redress to the parties sustaining the wrong, did not appear to us to need any proof. If the ordinary operation of the law was equal to the attainment of the object, the law was to be effectually applied to it; if it was not equal, an extraordinary remedy was to be sought for.

6. The attention of the Government was strongly directed to this important subject in September 1820 by Mr. Stuart, one of its members, who, in a very important document, his minute, dated on the 29th of that month, not only pointed out the nature and extent of the evil, but also maintained that the courts of law were wholly inadequate to afford a remedy, and recommended a special commission as the proper organ for effecting it.

7. The course which the Government pursued was in accordance with the views of Mr. Stuart, though it met with strong opposition and remonstrances from the members of the Sudder Adawlut, who seemed to argue as if redress should either be afforded through the courts of law, or not afforded at all.

8. It appeared to us that the statements of those who maintained the insufficiency of the courts of law, were not invalidated by what was objected to them; and that the representations were substantially correct. Mr. Robertson, judge and magistrate of Cawnpore, who in two letters dated the 8th of December 1818, and the 9th September 1820, presented to Government a striking picture, from personal observation, of the state of that province, arising from the extensive transfers of property which had been effected by iniquitous means, adduced a variety of proofs to support his opinion of the incompetence of the courts of civil judicature to afford redress for evils of the nature and extent of those to which he was then calling the attention of Government, and Mr. Stuart, in his minute above referred to, says, "The investigation of these cases with any hopes of success, will require a thorough research into voluminous and complicated Revenue accounts. It will require local inquiries, and free and constant communications with the parties themselves, and with the local officers. The delays and forms of the courts of justice oppose great obstacles to their conducting investigations upon those principles, and the parties injured are equally incapable of supporting the expense of protracted litigation, and of defending themselves in that course of proceeding against the arts and intrigues of their opulent and powerful adversaries." Among other circumstances proving the incompetence of the established courts to the exigence of the cases in question, the preamble to the Regulation adduces the following important consideration: "The Regulations applicable to the provinces in question having been necessarily founded on incomplete information, are in many respects defective, so that several points requiring a distinct declaration of the views and intentions of the Legislature relative to the privileges designed to be invested by a settlement in the Sudder malguzar, or conveyed to the purchaser by a public sale, as well as in regard to the extent of the authority vested in the Revenue officers in deciding on the mode in which the public Revenue is to be managed or collected, still remain to be settled, and cannot yet be settled by a general legislative enactment without risk of error." The preamble then states, that the ordinary courts, which cannot be allowed to deviate from the strict course of law, on individual views of expedience or justice, cannot avoid producing cases of great hardship, and in an equitable point of view, exceedingly to be deplored, when acting upon the strict letter of an imperfect law. And it thence infers, that in such conjunctures a separate jurisdiction, partaking of the nature of a court of equity, is the well known, the tried and appropriate remedy.

Appendix, No. 75.

Special Commission to remedy improper Sale of Tenures.

9. The case certainly appeared to us to be decided when it was fully established that a great amount of evil, the result of substantial injustice, did exist; and that the ordinary courts were not adequate to furnish a remedy. The forms of law exist as means for the prevention of such evils; and it is unreasonable that the end should be treated as subordinate to the means. It was indeed alleged by the opponents of the measure, that any attempt to provide a remedy for evils accruing through the operation of law, by other means than those which the law prescribes, would open a door to the evils of a still more serious nature, by lessening the confidence of the people in the decisions of law, and depriving them of that sense of security on which the value of all rights depends. But we saw not sufficient reason for apprehending those unfavourable consequences. When the operation of law is interfered with by any extraordinary means in those cases only in which its defects stand in need of a remedy, such a proceeding confirms its operation in those cases in which it really answers its end, and strengthens rather than impairs the salutary confidence of the people. The state of India, besides, presents occasions for such remedial proceedings more numerous than occur in those countries in which the securities of law are more perfect, and where the people are less accustomed to confound law with authority.

10. We have before us the proceedings in this case to the 15th of March 1827; and, in your letter of 31st May of that year, your review of these proceedings down to the end of 1826. The several monthly and annual reports of the Sudder commission, and the general report of the Mofussil commission on the proceedings in Cawnpore, put us in possession of the facts; and your letters and the minutes of the Sudder commissioners make us acquainted with the reflections and suggestions which the progress of this measure had raised in the minds of those in whose opinions, from their experience and knowledge, we have the greatest reason to confide.

11. The first thing which requires remark in the history of these proceedings, is the evidence which they afford of the extent of the evil for which the remedy was provided. It is with great pain we have been made to see, that under our Government it was possible that so many unoffending individuals should be defrauded of their property through the supineness or ignorance of our servants, by the knavish practices of their subordinate agents.

12. Among the most important of the results of the present inquiry is the full elucidation it has afforded of the errors by which evils of this nature were allowed to take place under your Government; because we may trust that the knowledge of these errors will operate in all time to come, as a security against the recurrence of similar evils.

13. The errors which were mainly operative on the present occasion were derived from the same source, to which we so often have had occasion to trace the mistaken measures by which the good intentions of our Governments in India have occasionally been frustrated. The conclusions to which the superintending officers were led in the management of the affairs which have thus had to be revised, were dictated to them much more by the associations which they brought with them from their native country than by the requisite search into the particular circumstances of the several cases in which they were required to judge and determine.

14. In England there are names which carry with them the idea of certain definite rights, more especially in the land. The terms freeholder, copyholder, leaseholder, denote persons to whom an ascertained amount of rights belongs, and are terms which may, in general, be safely taken as evidence of such rights. Zemindar, mocuddum, malguzar, and other names, were found by our servants attached to parties in India having rights in the soil; and they applied to them the same sort of construction as that to which they were accustomed in regard to the names in England, which do denote certain determinate rights in the land. The consequences were very unhappy. Wherever they found parties bearing any of the abovementioned names, they supposed them to be owners of a certain fixed amount of rights; and when they were called upon to make an award, they too frequently made it in conformity with this anticipation: that is, they assumed those same names, zemindar, mocuddum, and so on, as being in themselves conclusive evidence of the existence of certain rights, without seeking any further evidence on the subject, or making the proper investigation of the case; and in that manner frequently awarded rights to parties which did not belong to them, while they necessarily, by the same act, took away from others the rights which were truly theirs. Among these prepossessions of the English functionaries, none seem to have more frequently led them into errors than their free conceptions with regard to the parties who engage with Government for the Revenue payable from any portion of the land. In England it generally happens that he who holds land immediately of the Sovereign, and between whom and the Sovereign there is no intermediate holder, has the full property in the land; and where there are other parties who have an interest in the same land, it is an interest held of the first party, and dependent upon his. The collectors and judges under our Governments in India seem at first to have very generally proceeded upon a similar idea with respect to the party whom they found in the established practice of engaging with Government for the assessment of the lands, whether of a village, or any greater extent; that is, they regarded him as proprietor of the lands, in their own sense of the word proprietor, and the interests of all the other inhabitants, as included in his all-comprehending interest, and dependent upon it.

15. The evidence elicited by the inquiries of the commission, whose proceedings we are now reviewing, and the express declaration of your Government, founded upon that evidence, appear to us to have answered the important purpose of exposing these errors, and of affording us security against the evils which they have been found to produce.

Appendix, No. 75.

Revenue Letter to Bengal, 2 Jan. 1829.

16. The report on Cawnpore by the Mofussil commission, dated the 1st July 1825, says, "None of the different Governments preceding ours, as far as we can judge, were actuated by the smallest concern for the preservation of rights in regard to land; their sole objects seems uniformly to have been to acquire as much Revenue as possible; and no importance was attached to the title under which individuals contracted for the discharge of the public demand. These contracts were renewed annually; and so little regard was paid by the local authorities to designation, that in many cases the identical individuals who were denominated zemindars one year, are recorded mocuddums of the same estate in another; sometimes they are found under both designations in the same year; and sometimes the names of persons recorded as in possession appear without any denomination at all."

17. In another passage the commissioners say, "Towards the latter end of the reign of the Nuwab, Vizier Almas Allee Khan discouraged the continuation of large talooks, and in many instances re-admitted the village maliks to direct engagements. It does not however appear, that on becoming again directly responsible to the State, the title under which they were recorded was considered by them of the smallest importance. The ruling power, as already stated, attached no value to names, as implying a recognition of rights; and its subjects may be supposed, under such circumstances, as far at least as the public records were concerned, to have been equally indifferent. The individuals in question, therefore, when admitted to engage directly with Government, were recorded sometimes under one designation, sometimes another, and not unfrequently retained the title of 'mocuddum,' which, in the first instance, appears to have been applied to their ancestors, when the estates belonging to them were originally included in the talooks above mentioned.

18. With respect to the term zemindar, the report of the commissioners says, "If the Native powers considered all property in the soil to belong to the State, the zemindar could have been nothing more than an officer rendered responsible, by certain engagements, for the realization of the public Revenue, and removable on the expiration of them, as this principle appears indeed to have been uniformly acted on. It was not until the accession of the British Government that any right in the soil was declared to be vested in the zemindars; and hence the importance which has been since attached to that term."

"On the cession of the country to the British Government, the principle on which the commissioners for the settlement of the provinces ceded were directed to proceed, was, we believe, to take engagements for the public Revenue from the persons who might be found actually in possession of the land. But in Cawnpore this principle was, in many instances, not kept in view; and when it was, the original designations of the engaging parties were retained, designations which have since been proved in numerous instances to be wholly erroneous. In fact, the retention of these designations was fraudulently brought about by means of statements prepared by the Native officers, which led to the exclusion, both at the 1st, 2d and 3d settlements, of a great many proprietors, who till then had been in possession under the designation of mocuddum, on an erroneous idea, adopted by the European authorities, that a person bearing that title could not be proprietor."

19. Mr. Ross in the minute, which as one of the Sudder commissioners, he framed on the report of the Mofussil commission, says, "The generally received opinion is, that the title mocuddum does not confer any right of property whatever, but denotes the head or chief inhabitant of a village employed as manager for the zemindar. The result of the inquiries of the Mofussil commissioners seems to me to establish the justness of this opinion; and at the same time is conclusive, I think, as to the fact, that many individuals in the Ceded and Conquered Provinces mentioned in the Revenue accounts as mocuddums of the villages held by them at the time those provinces came under the British authority, were 'zemindars or maliks, of those villages, and should have been admitted to engage for them directly with Government, as the zemindars or proprietors.

"The titles zemindar and malik, the commissioners think, designated landholders having a right of property in the soil. The commissioners, however, give no explanation of the precise meaning which they attach to the words 'right of property in the soil,' and they seem to have adopted those words merely because they are used in the Regulations which recognise the proprietary right of the zemindars in the lands comprising their zemindaries. But the right of property which the Regulations declare vested in the zemindars, is assuredly not a right either of the same nature, or of the same value with that which is generally understood by the English words 'property in the soil,' namely, a right to realize and appropriate the whole of that portion of the produce of the soil which constitutes rent; for that is a right which has been exercised by the ruling powers in India for a length of time, and is expressly reserved to itself by the British Government, and exercised by it in those of its provinces where the jumma or demand on account of the public Revenue has not been limited and fixed in perpetuity. What the nature is of the right of property possessed by the zemindars in the lands composing their zemindaries, and what was considered as constituting a title * to that right under the former Governments, are points which have not yet been ascertained, and the present report throws no light upon them."

20. To the expressions with which Mr. Ross concludes this passage, some restriction needs to be applied. It is true, indeed, that the report of the Mofussil commissioners does not throw that light upon the question of the rights which former governments assigned to zemindars,

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* "The commissioners do indeed say that there were some of the zemindaree privileges which only the zemindar enjoyed, when the zemindaree was held khas, or let in farm, but they do not tell us what those privileges were."

Appendix, No. 75.

Special Commission to remedy improper Sale of Tenures.

zemindars, which would enable us to state them in one comprehensive proposition. But their inquiries have thrown sufficient light upon the subject to show, that rights, in this general sense, were not constituted by former governments at all; that the rights of the people called zemindars were continually varying, in one instance implying one thing, in another, another, and that no name applied to classes of individuals in India, can be taken as proof of any fixed aggregate of rights belonging to them. This important fact was more correctly stated by Mr. Harington in his note, dated 1st March 1826, where he says, "At the same time it is evident, from the inquiry and report of the commissioners, that little regard was paid to the exact designation of the landholders, or tenants of land under the Native Governments which preceded that of the Company; that the maliks or proprietors of the villages were sometimes recognized by the public officers as mocuddums, especially within extensive talooks or pergunnah zemindaries; and that, on the other hand, the village mocuddums frequently contracted with the aumils for the Revenue of the villages in which they were resident, under a vague and indefinite recognition as zemindars.

"It is therefore the duty of the special commissioners constituted by Regulation I. 1821 (and equally so of the ordinary courts of judicature, when investigating the titles of claimants to the landed tenures in the Western Provinces) in passing their decisions upon claims to proprietary rights, to consider more the evidence in each case, to the actual possession of such rights, than the designation, whether of zemindars or mocuddum, which may have been used in the canoongoe records, or other documents of the former Government."

21. In the Resolution of Government, under date the 2d of April 1824, some judicious instructions on this subject were addressed to the special commission; and by that under date the 13th April 1826, we are happy to perceive that conformity to the same view of the case was made an established rule. "With respect to the mocuddumee tenure, his Lordship in Council concurs generally in the view taken by the commissioners. The information submitted by them clearly evinces the necessity of regarding (and the observation equally applies to the ordinary courts when investigating the titles of claimants to landed tenures) rather the evidence on each case to the rights individually possessed than the designation, whether zemindar or mocuddum, which may be used in the canoongoe records or other documents."

22. From all the elucidations which the state of property in the soil has received, both from the present and preceding inquiries, it seems to be established, that there are but two points which can be received as fixed and decided; and those are, the right of the Government to a certain revenue from the land, and the rights of the hereditary occupant cultivators. The demand upon the cultivators is indeed various, being only fixed, where fixed at all, by a vague understanding as to the custom of the place, to which a certain respect was paid even by the arbitrary governments which preceded ours. These two classes of rights, the rights of the hereditary cultivators and those of the Government, constitute the principal part of the law as regards landed property in India. The other parties who have an interest in the soil vary in almost every district, often in every village. The rights, even of parties who go by the same name, are so various, that they can seldom be ascertained, except by collecting the evidence appertaining to the particular case; and their interest is always to be considered as dependent on those of the primary parties (*i. e.* the Government and the proprietary ryots) and as embracing only what remains after the rights of the Government and the ryot are secured.

23. Not only has the operation of the commission under Regulation I. of 1821 had the happy effect of redressing a great amount of individual hardship and injury, it has also produced a most favourable impression on the minds of the people, as is fully and candidly acknowledged by Mr. Martin, one of those by whom at first the measure was condemned.

24. In the conclusion of his minute on the report of the Mofussil commission, Mr. Martin says, "Previously to concluding this minute, which has been written under circumstances affording little time for the mature consideration which the importance of many of the topics above adverted to demanded, but which I have not now had the necessary leisure to bestow, I am desirous of stating my opinion of the nature of the effect which had been produced by the constitution and proceedings of the two commissions.

"After an experience of their operation during a period of four years, I have no hesitation in expressing my belief, that the purposes for which the Regulation constituting them was enacted, have been accomplished to an extent which fully justifies the views and expectations of the Government in framing it, and that whatever inconveniences may have been apprehended or experienced from the institution of an extraordinary tribunal, invested with extensive power and directed to unusual ends, those inconveniences have been very limited in their operation, and are more than counterbalanced by the amount of good which has been produced, and by the augmented credit which has been derived to the humane and equitable character of the British Government, from the redress of grievances which were originally inflicted by an erroneous and unjust proceeding of its own officers, and from the consequent reinstatement in their hereditary possessions of many families of old proprietors, to whose rights and interests these proceedings had been most injurious.

"The beneficent nature and salutary objects of the Regulation, the enactment of which may have originally produced some degree of apprehension and distrust, are now, I believe, clearly understood and justly appreciated; and I am greatly mistaken if they have not served to impress on the public mind a stronger sense of the solicitude felt by the British Government for the happiness and welfare of its subjects, and for the security and improvement of their rights and interests."

Appendix, No. 75.

Revenue Letter to Bengal, 2 Jan. 1829.

25. The other two members of the Sudder commission, Mr. Ross and Mr. Pattle, express themselves in their respective minutes to the same effect.

26. The general view which the information now before you enabled you to take of the proceedings of the commission, up to a recent date, led you necessarily to a comparison of the extent of the means, which you were employing with that of the end which it was your purpose to attain.

27. Stating your " satisfaction to observe the general concurrence of sentiment in regard to the practical operation of Regulation I. 1821, and your seeing no reason to doubt that the labours of the commission have done much immediate good, and have been received with satisfaction by the Native community, as also that the Mofussil commission have exerted themselves to complete the duty assigned to them with all proper dispatch," you nevertheless remark†, that " the actual progress made has not equalled the expectation of Government; and as the benefit to be derived from such a tribunal must in an especial degree depend on the celerity with which it affords redress, it was necessary to consider the measures that should be adopted for expediting the investigation and decision of the suits which the commission was constituted to adjust."

28. If one tribunal was insufficient for the business to be performed, the obvious remedy was, if you had it in your power, to provide more. For this great end, a very practicable, and even easy, expedient was suggested by Mr. Ross. He proposed " to make each member of the Mofussil commission competent singly to pass orders and give judgment, subject only to an appeal to the Sudder special commission, in all cases, which the commission collectively is empowered to decide." This recommendation he supported by observing, that " for the dispatch of judicial business (and the business of the commission is wholly judicial), it must be obvious that a single judge, having only his own opinion to form and to be guided by, is more than equal to two or any greater number sitting together, each having not only his own opinion to form, but those of his colleagues to combat, and all subject to the many interruptions and delays which they cannot but occasion to each other. For diligent and upright conduct in the discharge of the judicial functions, it must be obvious too, that a judge sitting singly affords the best security, for when a man knows that he will receive the whole of the merit of good, and the whole of the disgrace due to bad conduct, the motives inducing him to exert himself to do well must be greatly stronger than when he knows that the responsibility attaching to his situation will be shared with him by others. In favour of a plurality of judges sitting together, I am aware but of one argument that can be urged, which is, that the greater the number of judges, the greater must be the probability of right decision. The force of this argument, however, is not so great as it appears to be; of two or more judges appointed to sit together, in all probability one will be superior in ability to the others; and surely the opinion of that one is not likely to be improved by the aid of the others. The joining of them with him, therefore, can produce no other effect than that of obstructing his proceedings in the case under trial, and preventing them from being usefully employed in the trial of other cases‡; if all were equal in ability, it is indeed possible, but only barely possible, that by the suggestions of each other in discussing the merits of a difficult case, they might collectively be enabled to arrive at a better judgment than any of them sitting singly would come to. But this advantage, if even attained, would be so small, and the cases of difficulty likely to occur in which it would be wanted, are so few, that it is hardly deserving of consideration, and certainly must be deemed insufficient to outweigh the disadvantages which must be submitted to, in order only to have a chance of obtaining it. It is only when a party concerned is dissatisfied with a decision of a single judge that the opinion of another judge can be necessary; and then the appeal should be made, not to a single judge of the same court, or of the same rank with him who first tried the case, but to a judge of the court of last resort, who, from his larger experience and approved knowledge, must be presumed to be better qualified than a judge of inferior station to perceive and correct any error that may have been committed in passing the decision appealed from."

29. Mr. Harington concurred in this suggestion, and you finally adopted it, with the restriction that a single judge should not pass " a decision involving some general construction of law, not already decided by the Sudder commission, or some new principle of general application relative to the rights and interests attaching to landed property; the commissioners being still competent to refer to each other cases of doubt and difficulty, though not falling within the above exception." You also extended the same power, and with the same restrictions, to the Sudder commission, and gave a power of referring to arbitration cases in which the several interests of the parties sharing an estate may come into dispute.

30. These new provisions having now been in operation for a considerable time, we shall receive with much interest the information, which we presume will not be long delayed, of the effects which have been produced by them, and the degree in which they have contributed to the attainment of the objects in view. It may be expected that two judges, sitting in separate courts, will get through more business than if they were employed together in hearing the same cause; and we shall be happy to find that your experience leads you to think that justice is administered not only more rapidly, but as well under the new system as it was under that which has been abolished.

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† Resolution of Government, 13th April 1826.

‡ " It must be presumed that the least able of the judges of courts, in which there are two or more judges, is qualified to try and decide the generality of the causes which come before the court. If any of them is not so qualified he is unfit for his situation, and should not hold it."

Appendix, No. 75.

Special Commission to remedy improper Sale of Tenures.

31. In Regulation I. of 1821, the commissioners were empowered to ascertain and declare the nature and extent of the tenures and interests of all persons occupying the lands on which they passed any decision, or lands belonging to the same mehal; in fine, to ascertain rights and record the owners.

32. It had, however, been made a rule by the commission, as is remarked by Mr. Ross, that in all cases the investigation on which a declaration of interest or rights must be founded, should be postponed till the question of right to possession should have been decided. "In conformity with this rule," he adds, "all the decrees which have hitherto been passed by the two commissioners, awarded only possession of the contested lands or zemindaree. Both the nature and extent of the rights attached to the possession have been left undetermined."

33. This circumstance has introduced a discussion of considerable importance. It is contended by Mr. Ross that the spirit of the enactment in Regulation I. of 1821, requires that the declaration of the extent of rights of the parties having an interest in the land, "shall be inserted in the decree awarding possession of the disputed zemindaree, and, consequently, that the investigation on which the declaration is to be founded, must be made before any kind of a decree can be drawn up. A declaration, (he adds) both of the nature and extent of the rights and privileges vested in the proprietor of a zemindaree, and of the proportions in which each proprietor (if the zemindar be the property of more than one), is entitled to share the profits and advantages derived from those rights and privileges, is essential to the attainment of one of the principal objects of the enactment, namely, the adjustment of disputes among the putteedars or co-sharers, and the security of the subordinate tenures. The investigation necessary to the attainment of this object must, therefore, be made; and this being the case, the practice adopted by the commission of postponing it, even if the law allowed it, I should consider unadvisable, as being productive of much inconvenience and loss of time. The consequence of it in zillah Cawnpore is, that the Mofussil commission must return to that zillah to complete its proceedings there.

"In conclusion, I beg to observe, in regard to both the points of difference above stated, that under the construction of the Regulation adopted by the two commissioners, only a small part of the good that was anticipated from their appointment can be attained; and that their proceedings, without being calculated to ensure even that small portion of good, must be productive of all the evils which cannot but attend the annulment of facts on which the titles of many individuals to the estates possessed by them are founded."

34. On the other hand, the Mofussil commission, in their letter, dated 6th March 1826, urged various reasons to show the inexpediency of their defining rights, chiefly the length of time which the requisite inquiry would demand; and Mr. Christian, on the 8th April, in a minute which he prepared on relinquishing the office of senior commissioner, adduced the following considerations:

"It has been already stated that it will be almost impracticable, from various causes, to define the nature and extent of private rights in the mode prescribed by clause 7, of section 3, Regulation I. of 1821; and if it be at the same time necessary to declare the conditions of the tenures of all persons occupying lands belonging to the mehals in dispute, it will be quite impossible to adjust the different interests connected with an estate, in the occupancy, for instance, of a tribe of Rajpoots, without the most minute inquiries, and no idea can be formed of the length of time that will be required for entering into such details. The privileges of the managing landholders being at present but imperfectly understood, and those of the cultivators having never been directly recognized, it is impossible satisfactorily to pronounce upon them, until more information has been obtained than can possibly be elicited by a tribunal tied down by judicial forms, and unconnected with the local authorities, and which has no jurisdiction but in cases where the parties have been in *bonâ fide* possession within a limited period.

"In defining the rights even of acknowledged zemindars, there is a difficulty not easily surmounted. In every case three things are to be considered, viz. law, usage and possession; but it has not been stated which of them, where they differ, is to be adhered to. A sharer may be in possession of a larger portion of the ancestral property than by law he is entitled to, but which, for reasons sanctioned by usage, has been long enjoyed by him; he may also be in possession of a larger portion of property than he has a right to either by law or usage; and it does not appear that in such a case the commission can do more than declare the exact portion which belongs to him, leaving the sharers by whom the excess may be justly claimed to recover it by a new process through some other authority, which, should such authority take a different view of the subject, may tend to create embarrassment."

35. You were not, however, swayed by these reasons. In the Resolution of Government, under date the 13th April of the same year, you declare, "It can scarcely be doubted that our public sales must in most cases have so broken asunder the whole constitution of the village communities within the estate sold, as that the mischief consequent upon them will be very imperfectly corrected by the mere restoration of the former malguzars. If restored without any definition of their rights, those persons will probably seek to possess all the advantages possessed by the auction purchasers, and to profit by their usurpations on the privileges of the non-recorded proprietors; and the restoration of the estate may not only fail to secure for the general body of the people the recovery of their legal rights, but prove the occasion of fresh evils in exciting disputes and litigation.

"It appears, consequently, to be very important that the definition of the rights of all the parceners in such estates should, if possible, accompany, and in all cases that it should closely follow upon, the reversal of the sale.

"The

Appendix, No. 75.

Revenue Letter to Bengal, 2 Jan. 1829.

"The experience of the detailed settlements made under Regulation VII., 1822, seems to justify the inference that the inquiry is highly satisfactory to the people, and promises to prove the means of preventing much mischievous litigation. His Lordship in Council is not aware on what grounds the Mofussil commissioners consider their interference to be restricted to causes of actual *bonâ fide* possession, as stated in the 3d paragraph of their letter of the 24th of February. Indeed the fact mentioned in the 5th paragraph shows, that a different construction has been acted upon, and the opinion has apparently been adopted from their having their attention exclusively directed to the 7th clause, section 3, Regulation IV. 1821, and from their overlooking the provisions of the 5th clause of the same section.

" Under the last-mentioned rule, the claims of all persons who may have lost possession of any lands, or who may have been deprived of any property in the rent or produce of land belonging to a mehal sold by public or private sale, are expressly made cognizable by the commission, and there is no legal obligation on it to give the preference to the suit of the Sudder malguzar.

" In such cases it appears to be advisable that they should, as far as practicable, decide at the same time on the whole of the claims before them; and it is probable, that in most cases, if the question of the relative rights of the Sudder malguzar and the non-recorded parceners be taken up before possession is given to the former, disputes between the parties will be comparatively rare; whereas, if the late malguzars be restored without any provision being made for the rights of the non-recorded parceners, the former will probably be found little less disposed to resist the just claims of the latter than the auction purchaser would have been if continued in his title."

36. And by section 17 of the rules of practice prescribed to the Mofussil, by the Sudder commission, dated 29th of the same month, the Mofussil commission are directed to be guided by the observations and orders contained in the above resolution.

37. It is the less necessary for us at the present moment to state in detail our views of the course which you thus adopted, because your rules have been some considerable time in operation, and we may soon expect to receive an account of what your experience has ascertained. It will be truly gratifying to us, if we learn that the Mofussil commission have been able to join with the first and most immediately urgent question (that of right to possession), the determination of the extent of interest belonging to the several parties. To this latter point we attach the greatest importance; and till the rights of individuals are accurately determined, we see the difficulties in which both the Revenue and Judicial branches of your administration are placed, and the evils which uncertainty on this great concern necessarily entails upon the people. There must also, we are persuaded, be great advantage in deciding both sets of questions together; because the same evidence which proves the right to possession must often be evidence also to the extent of interest; and at any rate, the same persons and writings that yield evidence as to one of these points, must often be the great sources of evidence as to the other. The evidence in such instances might be collected with nearly the same trouble with regard to both points, as to one. Nevertheless, if experience distinctly prove to you that, for determining the strength of interests, and defining rights, so great a portion of time was required as materially to retard the progress of the commission, in rectifying the great errors which had been committed in the administration of these provinces, and in replacing the rightful owners of the land who had been fraudulently dispossessed, we trust that you did not fail to seek a remedy; and that you have either added proportionably to the powers of the commission, by multiplying the number of commissioners authorized to decide separately, or allowed them to proceed with the question of right to possession separately; both as it is urgent to redress an existing wrong without delay, and as the difficulties of deciding this question must daily increase from the loss of evidence. We see that you gave instructions to this effect in regard to putteedaree mehals, in which you foresaw that the claims of all the numerous parties might occasionally produce inquiries both intricate and tedious; and we doubt not that the same good judgment led you to extend the sphere of those instructions, if experience proved to you that a greater extension was necessary.

38. We wait anxiously for information relative to this point, because it is upon the power of such a commission as this to make settlement and registration of rights, that as we have on more than one occasion intimated to you, we build our hopes of seeing accomplished that great inquiry which you have instituted in the Upper Provinces. We have concurred with you in regarding this as the necessary foundation of any satisfactory and durable settlement of the land Revenue; and as affording the means of determining with facility and of checking, for the future, disputes in regard to the rights of landed property. We have all along, however, felt great apprehension in trusting, to such an extent, decision upon what is, or is not, to be every man's property, to inquiries performed by the collectors, which may be sometimes more, sometimes less careful, but must always be wanting in some of the most essential securities for good judicature. We have, therefore, looked with deep interest to the experience which might be afforded by this commission; which, making its inquiries in a manner strictly judicial, would, under proper arrangements, form a species of tribunal fit to be trusted with those decisions; leaving to collectors the task, not of deciding, but of bringing forward evidence and aiding inquiry.

39. We are happy to perceive that views on this subject, analogous to our own, have been entertained by an officer of so much experience, and of whose judgment we have so high an opinion, as Mr. Ross, who, in his minute already quoted, says, " It is exceedingly desirable that the Mofussil commission should be enabled to accomplish all the objects of its appointment, because in accomplishing those objects, it would be aiding most materially towards

Appendix, No. 75.

SpecialCommission to remedy improper Sale of Tenures.

towards the completion of the great work commenced under the provisions of Regulation VII. of 1822, namely, that of ascertaining and defining the nature of the landed tenures, and the rights, interests and privileges of the various classes of the agricultural community in the Ceded and Conquered Provinces. In fact, clause 7, of section 2, of Regulation I. of 1823, requires the commission to perform this work in every mehal or estate in which a claim to right of property is preferred to it; and there is scarcely a mehal or estate in the said provinces in which a claim, cognizable by it on some of the grounds stated in Regulation I. of 1821 and Regulation I. of 1823, may not be prefered to it.

" On the utility of the great work referred to, I need not enlarge. A definition of the rights and privileges which it is its object to ascertain is, in short, necessary to their security, and to the welfare of the agricultural community; and until they shall be adjusted and defined, it is vain to expect that the disputes which must be ever arising respecting them can be satisfactorily decided by the ordinary courts of justice, however excellent the constitution of those courts may be, or that any very considerable improvement of the country will take place.

" On the foregoing considerations, it appears to me to be very expedient to add to the Mofussil commission as many members as the other exigencies of the service will admit, and also to make each member competent singly to pass orders and give judgment, subject only to an appeal to the Sudder special commission, in all cases which the commission collectively is empowered to decide under the existing Regulations.

" An extension of the powers of its individual members, as above proposed, is, I conceive, essential to give efficiency to the commission; and I would hope that the great advantage which such an extension is calculated to produce, will be deemed sufficient to overcome the objections which may be urged to it."

40. You have quoted, in your letter now under reply, passages from former despatches of ours, relating to certain other cases in which the power of passing decision on rights in the land has been assigned to the collectors, and in respect to which we have signified our opinion that a judicial commission afforded higher security for the requisite degree of correctness. You will perceive from what we have now stated in addition to those former remarks, that if the experience afforded by the commission constituted by Regulation I. of 1821, prove satisfactory, we shall be disposed to extend very considerably the use of such an instrument of judicature, to multiply such functionaries in proportion to the demand for them, and to dispose in this way of all questions which cannot with equal convenience be decided by the ordinary tribunals, and which are of sufficient importance to require this extraordinary provision.

41. We observe with satisfaction, that the attention, both of the Mofussil and Sudder commissions, and also of Government, has been particularly drawn to the case of the putteedars in mehals held jointly, which had been transferred by the fraudulent means which the commission was instituted to redress. We trust, however, that the case of the ryots or immediate cultivators who have hereditary rights in other mehals than the putteedaree, have not been overlooked. From the nature of the case, as well as the description you afford, we have no doubt that the rights of such ryots have been equally invaded. In para. 33 of your present letter you say, " the reports and correspondence to which we have referred your Honourable Court in this address, leave hardly any room to doubt that the constitution of the village communities has been extensively affected and broken asunder by the operation of the public sales which have been annulled by the decision of the commissions; the evil therefore done to the community at large in any village so situated, would be but very imperfectly redressed by the mere restoration of the former malguzars, who, if the extent of their individual rights remain unrecorded, would in all probability attempt to exclude the non-recorded proprietors, so that the mere restoration of the former recorded malguzars would not only fail to secure to the general body the recovery of their legal rights, but would leave open a door for endless dispute and litigation. It was clearly therefore of importance, that the definition of the rights of all the parceners in such estates should, if possible, accompany, or at all events should closely follow upon, the reversal of the sale."

42. It gives us great pleasure to perceive that the important question of compensation, due to such parties as might receive injury by being dispossessed in favour of the rightful owner, though they had come into possession without any fault imputable to themselves, has been attended with much less difficulty than was to be anticipated. We received with much satisfaction your declaration, which an attentive perusal of the reports has fully confirmed, " that the individuals who have been deprived, by the decisions of the commissions, of estates held by them, had for the most part acquired possession, directly or indirectly, by fraudulent means, and were therefore entitled to little or no consideration. To all those dispossessed who have reasonable claims to compensation, it has been liberally awarded; and maintaining as we have done, the strictest watch over the operations of the commissioners, we feel satisfied that if any cases have occurred in which the law has operated with unnecessary hardship to individuals, they must in their number and nature be so inconsiderable as not for a moment to be placed in competition with the benefits which have accrued to the people. We must at the same time state, that no such cases have fallen under our observation."

43. It appears that, during the period embraced in the present narration of your proceedings, only one claim for compensation, to any large amount, had been submitted to you. It would be superfluous to enter the particulars of this case, which is not yet fully before us. Your decision is suspended till the issue of a reference to your resident at the court of Oude, the claimant in question being distantly related to the king. It clearly appears that the

Appendix, No. 75.

Revenue Letter to Bengal, 2 Jan. 1829.

the question is one of liberality and policy, rather than of justice; for your conclusion is no doubt correct, that the party has no legal title to the compensation from your Government for which he has applied. Both you, however, and the Sudder commission, think, that if he cannot recover the purchase-money of the land of which he has now been dispossessed from the parties to whom he paid it, and upon which parties he has an undoubted claim, his case is one which deserves indulgent consideration. We remain in ignorance of the probability, or the contrary, of compensations being obtained from those parties: you of course have taken such measures as depended upon you for securing it. If compensation, however, from those who owed it, has been found impracticable, we have no doubt that you have decided the question how far it was proper to carry the liberality of Government, upon a just estimate of the circumstances which it was necessary to take into account, and which are known only to you. Of these we expect from you a full statement; and when this is received, we shall be able to form a judgment of the case.

44. What we have now written will put you in possession of our views, generally, respecting the great subject treated of in the letter now under reply; and also the opinions we have formed regarding the leading parts of your procedure. We doubt not that we shall have equal approbation to bestow, when the completion of the undertaking will enable you to report upon the whole, and will afford us the means of calculating the consequences which are likely to ensue, and the use which may be made of the knowledge and experience which will thus have been attained. On the orders which you have passed in detail, and the subsidiary arrangements which you have seen fit to adopt, we see no occasion for remark. The whole are entitled to our approbation.

We are, your affectionate friends,

(signed)
W. Astell.
J. W. Loch.
S. Toone.
R. C. Plowden.
J. Baillie.
W. Wigram.
R. T. Farquhar.
Henry Alexander.
W. Masterman.
J. R. Carman.
G. Raikes.
J. P. Muspratt.
C. E. Prescott.
W. S. Clarke.
H. S. G. Tucker.

London, 2 Jan. 1829.

Appendix, No. 76.

Appendix, No. 76.

Notes on the Claim of Shekh Kullen.

NOTES on the Claim of *Shekh Kullen*, on account of cancelling his Contract for the Revenue of certain Lands in Seharunpore.

THE claims of Shekh Kullen are interesting on account of the light which they throw on effects produced by summary settlements for the Land Revenue of large tracts of country with an intermediate agent, whether designated as zemindar, talookdar or Revenue farmer.

Shekh Kullen, known in the correspondence of the Western Board of Revenue as "Captain Shekh Kullen," from his having held the rank of captain in an irregular corps, in which he distinguished himself as a gallant officer, retired from the military service in 1810, and entered into a farming engagement with the collector of Seharunpore for the Land Revenues of a portion of the lapsed mocurrery lands of the late Rajah Ram Dyal Sing. His contract extended over 149 villages, for 47 of which he contracted with the concurrence of the persons who represented the local proprietors in engaging for the Revenues of the villages with Government, and who are usually designated Malguzars; 34 were made over to him in consequence of the non-attendance of the former malzugars; 55 in consequence of the village proprietors refusing to engage; and in 13 the Shekh had acquired the malguzary interest either by private or public purchase, and for these he was admitted to engage as proprietor. The Revenue authorities who concluded this contract having allowed three years to elapse without submitting it to Government for sanction, Mr. Ross, while senior member of the Western Board, visited the district of Seharunpore during the fourth year of the unconfirmed lease (or 1822), and being made acquainted with the arbitrary proceedings of Shekh Kullen, he recommended that, as his contract had not been confirmed, it should be cancelled.

Villages 47
34
55
13
149
13
136

A great oversight was, however, committed in not winding up all the conflicting claims of the Revenue farmer at the close of Fusly 1229 (1822–23), when his management for the 136 villages, in which he had acquired no malguzary interest, entirely ceased.

In December 1826 Shekh Kullen brought forward claims to the extent of Rs. 1,29,000, on account of the profit which he would have enjoyed had the contract not been cancelled, besides various demands on account of advances and balances due to him by the village proprietors.

The Western Board, without entering into an explanation of the merits of the Shekh's claims, requested Government to authorize them to effect a compromise, by offering the late contractor 60,000 rupees, in full of all demands either on Government or the village proprietors.

Appendix, No. 76.

Special Commission to remedy improper Sale of Tenures.

On the 1st February 1827, the Government decidedly refused to comply with this recommendation, and directed the subject to be fully investigated by the collector of Seharunpore, under the superintendence of Mr. William Frazer, the second member of the Board.

Mr. Frazer's instructions to Mr. Reade show that Shekh Kullen had some claim for compensation. He observes, "under the sanction of one Board of Revenue the Shekh considered himself certain of holding on his farm for the full term (seven years). Another Board* cancelled his leases. For this single act the people and the Government are under the highest obligations to Mr. Ross; but the Government is not less responsible to Shekh Kullen for the losses† he may have been subjected to by the errors of its officers, and the still greater errors of its system," which Mr. Frazer designates "the wretched system of oppression and deceit, the laws" passed by Government "have so long upheld."

Mr. Reade thus describes Shekh Kullen's management: "It was customary with this farmer to under-farm the villages to the inhabitants; and on each village, in proportion to its size, he raised his under-farming assessment from 200 to 600 or 700 rupees above the Government jumma. After the end of the year, after the accounts had been closed, he made the defaulters execute bonds for the sums due to him on their engagements. The bonds or balances (forming one item of Shekh Kullen's claims) were principally due from villages thus situated. There was nothing usurious," Mr. Reade observed, "in their nature, and though the moccuddums and cultivators might in the first instance have been led to engage with Shekh Kullen on very high terms through fear of his influence, or with a view to avoid the interference of his agents with the village management, yet having once engaged, there was nothing illegal in Shekh Kullen's making them execute bonds for the balances due at the end of each year on such engagements."

It would appear that when Mr. Reade instituted his inquiry into the origin of those bonds, the villagers loudly denied that they had ever executed them. On this point Mr. Reade remarked, that at the time the bonds were delivered over to Mr. Cavendish (then collector), the "people who executed them were quite clamorous on account of the farmer having retained a copy of each bond authenticated by the Cazee of the place," a proceeding apparently inconsistent with the declaration that they had never executed the bonds, or that they did execute them on compulsion.

The villagers had likewise executed bonds to the farmer for advances of money to enable them to carry on their cultivation, but the amount on that account was not considerable; and this fact goes far to disprove the assertions contained in the petitions presented to Government by the late contractor, as to the large amount of the sacrifices which he had made to increase the cultivation, the benefits of which he had been deprived by his leases of the Revenue being cancelled.

The claims which have been admitted by Government are as follow:

1st.—The amount of bonds due by the cultivators to Shekh Kullen from Fusly 1226 ‡ to 1228, but without interest. This claim amounts to rupees 7,326.

2d.—The arrears of tuccavi advanced by Shekh Kullen in Fusly 1229, previously to the contract being cancelled by Mr. Ross, with interest. The amount of those balances is stated at rupees 2,413.

3d.—Compensation for the expense of managing the cancelled contract till the close of Fusly 1229, at the rate of five per cent. on the jumma, which would entitle Shekh Kullen, under this head of claim, to the sum of rupees 3,748.

The Government rejected the 4th and 5th heads of claim, namely,

4th.—Compensation on account of his contract having been cancelled within the period it had to run, although it had been approved and confirmed by the Board.

5th.—An indemnity for the expense which Shekh Kullen had incurred in prosecuting his claims, and for the delay in bringing them to adjustment.

Shekh Kullen was left at liberty to accept of the foregoing terms, or to seek his remedy in the courts. It does not appear from the proceedings at the India-house whether the late farmer submitted to the decision passed by Government.

Thus the claims have been reduced to less than one-fourth, and with interest on the 2d and 3d items to about one-fourth of the sum recommended by the Western Board of Revenue as a proper compensation.

The transactions which are detailed in the papers under consideration originated in Shekh Kullen's contract, which was cancelled by Mr. Ross. It would appear that the town of Roorkee, with seventeen dependent villages, had, on the death of Rajah Ram Dial Sing, within whose mocurrery§ the villages were situated, been settled with certain of the Rajpoot proprietors, without any previous attempt on the part of the Revenue officers to define the rights possessed by those parties in the villages for the revenues of which they engaged. It would further appear that the engaging proprietors or malguzars were, in one or two subsequent ‖ settlements, increased in number, without any minute examination being made into the interests possessed by each; in short, so long as the persons recorded as the malguzars or

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* The members of the Western Board had been changed between 1819 and 1822.

† Mr. Frazer means deprivation of expected gains.

‡ 1819–20 to 1821–22.

§ Lands of which the Revenue is alienated by the State, subject to a quit-rent.

‖ The Revenue settlements in the Western Provinces of Bengal have been usually renewed every five years.

Appendix, No. 76.

Notes on the Claim of Shekh Kullen.

or engaging proprietors *paid* the Government jumma, it would seem to have been the practice of the Revenue department to leave the adjustment of local taxation to those who engaged to collect it, and to pay a commutation for it. For several years the village communities appear to have escaped from the interference of a third party; but at length several of the recorded malguzars were induced to borrow money from Shekh Kullen and to execute mortgage deeds*, to the two sons of Shekh Kullen, named Zamin Allee Khan and Nijabut Allee Khan. It was not, however, until after the general contract held by Shekh Kullen, was cancelled by Mr. Ross, that the numerous fraternity of Rajpoot proprietors were made fully to feel the evil consequences of this arrangement. Soon after his contract had been suppressed, it became of importance to Shekh Kullen to obtain a *Regulation* tenure in all the villages in which he had established an interest. Accordingly in 1823 summary actions were instituted against three of the recorded proprietors named "Ram Buksh," who executed one bond, and against "Purbhat" and "Nychul," who had executed the other bond, or deed of conditional sale.

In December 1823, the zillah judge, in consequence of Ram Buksh, Nychul and Purbhat having neglected to defend the suit instituted by Zamin Allee Khan and Nejabut Allee Khan, passed an award. It stated that Nychul and Purbhut made a conditional sale of "the third portion of the sixth division of the town of Roorkee, seven-twentieths and one-fortieth † of Ukberpore, and ten-twentieths of Salimpore, in satisfaction or in lieu of rupees 525, due on certain days of season 1219 (1812–13). The decree against the heirs of Ram Buksh, who died in 1226 (1819–20) was, in consequence also of a conditional sale of the "landowning of the sixth division of the town of Roorkee, the landowning of the half in Rampoor, the landowning of a fourth in Ukberpoor," in consideration of rupees 304. 13 annas paid to him by the above-named plaintiffs.

On the 16th March 1824 the Civil Court forwarded to the collector of Seharunpore copies of the recorded proceedings, and ordered the seizin of the plaintiffs in the lands awarded by the decrees. It is true that the collector did not immediately comply with this order, as, on the 15th April 1824, he referred the proceedings to the court for a minute specification of the interests to be transferred to Zamin Allee Khan and Nejabut Allee Khan. This was accordingly done by the court on the 17th April, and the collector, according to the usual forms, placed the names of Zamin Allee Khan and Nejabut Allee Khan as the recorded proprietors of the shares stated to have been possessed by Ram Buksh, Nychul and Purbhut, or their heirs, in the town of Roorkee and the dependent villages mentioned in the decrees.

Mr. William Frazer, second member of the Western Board of Revenue, in a Minute containing 261 paragraphs, denounces this proceeding as equally injurious to the village communities, to the Government, and to the existence of the British authority in India. Mr. Frazer repeatedly asserts that the unfortunate situation of Roorkee is by no means a singular instance of the evils arising from a technical application of the rules of the Regulations, without any attempt to ascertain and define the rights, interests and things affected by those rules.

A decree, he observes, reaches the local executive authority from a distant and fixed tribunal. That decree directs certain acts to be done by the Revenue department, which the latter feels cannot be executed without a fuller specification. The collector requests the court to explain the interests which it had awarded to the plaintiffs; and this was supplied upon the *ex-parte* statements of the plaintiffs themselves, as the suit had not been defended. Had the zillah judge been anxious to escape error, he would have returned his decrees to the collector, with a direction that those interests should be ascertained on the spot; but no such proceeding was adopted, as the amended decrees were returned after two days to the collector, and within five more days were finally executed without the slightest manifestation of any error or injury having been thereby committed.

When Mr. Frazer proceeded through the district of Seharunpore on a tour of inquiry, in 1825, he received numerous complaints of the cruel injuries inflicted on the unrecorded sharers in the lands thus unconditionally transferred to the sons of Shekh Kullen. Mr. Frazer found that those "landowning" sharers amounted to 72 individuals, who, under the circumstances of the case, could only recover possession of their lands and rights by instituting regular suits in the provincial court at Bareilly, distant at least 130 miles from Roorkee. On receiving those complaints, Mr. Frazer conceived that he was warranted in ordering a revision of the settlement. The collector objected to act on Mr. Frazer's instructions, and the whole of the proceedings respecting Roorkee were referred to the Western Board, the majority of which maintained that redress could only be procured to the injured parties by a regular appeal. This decision of the Board induced Mr. Frazer to refer the case to Government

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* The amount of these bonds at the end of 1826, including interest, is stated at about 1,700 rupees.

The principal sum of one bond was - - - - -	*Rs.* 525
That of the other - - - - - - - - - -	304
Total - - -	*Rs.* 829

† This shows that the minute subdivision of the cultivating proprietary right existed in the Western Provinces of Bengal as in the other parts of India. So long as the collection of the Land Revenue was vested in an ancient family (that of the Rajah) it seems to have been respected, and was exposed to usurpation only when it became subject to the British code, which declared the proprietary right to rest solely in the parties recorded as the contractors for the Government Revenue.

Appendix, No. 76.

Special Commission to remedy improper Sale of Tenures.

Government, and to record his Minute of the 7th September 1826, which is evidently intended to induce Government to abandon its artificial system, and to devise a plan which would ensure to the people the enjoyment of those rights, laws and usages, which the Regulations profess to respect, and were intended to uphold.

Mr. Frazer remarks that "the words zemindar and zemindary, bishwadar and bishwadary, are generally applied in the Western Provinces to hereditary owners of land, and the prescriptive tenures of such owners." But, he adds in a note, that, "generally speaking, the landowning right among Hindoos is unalienable, more particularly so amongst Rajpoots; but there are," he observes, "different practices in different parts of the country." The lands of Roorkee are possessed by many families of Rajpoots, sprung from one stock. Those families enjoy equal rights; each male succeeds to a portion of land, his particular inheritance. He possesses collaterally a claim upon the whole lands, if all the sharers excepting a single individual should be cut off. In consequence of this rule of succession, no portion of the lands of Roorkee can be sold without the general consent of the sharers. In the case under consideration, "three individuals of the Roorkee community, it has been assumed, mortgaged and made a conditional sale of their own landed property, which was probably not saleable," and of that in actual possession of 72 others, to satisfy a private debtor, a transaction which," in Mr. Frazer's opinion, "was so absurdly fraudulent, that it required a stretch of faith to believe that it could have produced any result."

Mr. Frazer observes that, "when a Revenue officer receives the precept of a court to execute, he is not bound down only to the full and literal execution, but to the right execution of the order; and the consequences" might have easily been avoided, had the collector sent "for a few of the Rajpoots of Roorkee, and put to them a few simple questions," instead of "applying to the court for information."

"The court imagined that three men had the power to sell and did sell land, and land dues, their particular property. The court went no further. It pointed out the lands, or rather the nominal shares of land, to be taken from three people, who had mortgaged or sold the same; and it directed that the purchasers of the shares should become the engagers and payers of Revenue." Mr. Frazer asks, "ought it to have puzzled the collector to execute this award? The shares of land subject to execution were to be separated. If this had been done properly, the true state of matters would have been laid open. The land dues or rights were to be recorded—a proper record would have unravelled the story. The new owners were to be placed in authority over the people concerned in the cultivation of the shares of the land of which they had become masters. The definition of the species of authority they were to exercise would have indicated the errors of the decrees. All this was passed over, and the collector plunged into a reckless exercise of power."

The parts of the Revenue system in Bengal to which Mr. Frazer most strongly, and, indeed, unanswerably objects, are, 1st. The total want of definition of the amount to be collected from the parties holding or cultivating the lands, on which the burthen is roughly assessed, with reference to an assumed quantity of its produce. 2d. The creation of hereditary farmers-general of the taxes, and thereby the transfer of the public contributions into the pockets of individuals. In Mr. Frazer's opinion, this was and is the evil of the permanent settlement in Bengal. "The error did not lie in fixing the assessment upon the land in perpetuity, but in sacrificing the rights, properties and interests of millions to a class of landholders, thus constituted the fiscal tyrants of the multitude." He remarks, "in Upper India the intermediate engager is a party who preys both upon the people and the government. He gives too little to the one, and takes all from the other."

As Mr. Frazer's minute did not contain any specific proposition for the orders of Government, his opinions as to the remedy to be applied to the case under consideration were called for. Mr. Frazer being satisfied that the system adopted in the Delhi territory, of confiding the trial and decision of suits to native judges in the first instance had worked well, recommended that it should be extended to the Regulation provinces. He proposed to leave all cases of rupees 1,000 to be decided by one Sudder Aumeen; cases of a larger amount, to two; cases involving a still higher amount, to three. The European judges to act only in appeal cases.

In the Revenue department he suggested two alterations: to reduce the Revenue instalments from eight to two, or at most four in the year; to make a record of landowners who have a right to pay Revenue direct into the Collector's treasury. Every thing else, he observed, would be fruitless work until such a record was made.

After reviewing the transactions connected with the transfer of Roorkee to the sons of Shekh Kullen, the Government observed that "the case was certainly a very gross instance of the abuse of the forms and authority of the court to answer the purposes of intrigue." With respect to the suggestions offered by Mr. Frazer, "it was observed that the reforms in question had for some time occupied the attention of Government."

Though the Government entirely concurred with Mr. Frazer in thinking that the summary decrees in favour of the sons of Shekh Kullen were illegal, and ought not, had the local officers, both in the Judicial and Revenue departments, thoroughly understood their duty, to have been made the medium of the serious injustice experienced by the numerous proprietors of Roorkee; yet as the mortgagees had actually got possession, it only remained for Government to afford aid to the aggrieved parties, to obtain redress by an appeal to the superior court at Bareilly in a regular suit.

Previously to the enactment of Regulation VII. of 1822, such zemindars as declined to enter into engagements with Government for the mehals or estates of which they were the recorded proprietors; and such zemindars as had been excluded from engagements in consequence of their having tendered an inadequate jumma, were not entitled to malikana

Appendix, No. 76.

Notes on the Claim of Shekh Kullen.

unless they had enjoyed nankar* allowance under the former Government, which was continued to them to the extent of 10 per cent. The seventh Regulation of 1822, which was intended to secure to non-recorded proprietors (that is, parties not recorded in the collector's books as engaging zemindars or malgoozars), the rights and interests possessed by them, and to restore them in all cases of illegal dispossession, rendered it necessary to provide for the maintenance of such zemindars as might either be excluded from the management of their mehals, or might abandon their engagements in consequence of this unlooked-for interference of the ruling power to define the rates of assessment within the mehals, of which they had been too long considered the undoubted proprietors.

Settlement of the Upper Provinces.

Appendix, No. 77.

Appendix, No. 77.

Report of Commissioners of the Ceded and Conquered Provinces, 13 April 1808.

EXTRACT from the Report of the Board of Commissioners in the Ceded and Conquered Provinces, dated 13th April 1808.

To the Right Honourable Lord *Minto*, Governor-general in Council, *Fort William*.

My Lord,

1. YOUR Lordship has been apprised, that the late commission, of which we had the honour to be constituted members, was employed, from the commencement of November last, in visiting the different districts of the Ceded and Conquered Territory, for the purpose of superintending the formation of the settlement, under the provisions contained in Regulation X. of 1807.

2. Unequal as we consider ourselves to the duty, we should have had great satisfaction in reporting to your Lordship in Council the completion of it; but although it has not been our good fortune to see the work brought to a successful termination, it is still incumbent upon us to submit to Government all the little information which we have had an opportunity of collecting, during the time that we were employed on this particular service.

3. At an early period it became evident to us, that we should not be able to superintend the formation of the settlement in person, throughout the several districts of the Ceded and Conquered Territory. It was scarcely possible to traverse this extensive country within the season which admits of travelling in tents; while to form the assessment on the spot, and to obtain engagements from the numerous malguzars, several months must have been dedicated to the business of a single district. It became necessary, therefore, to commit the execution of this duty to the local officers, and to direct our attention to those general objects, on which we could hope to employ ourselves with more effect.

4. From a tour through the country, we could still anticipate some benefit to the public service. With a view to the question of a permanent settlement, it was desirable that we should be enabled to form, from actual observation, a general idea of the state of cultivation in the different districts, and of the means which the country possessed of future improvement.

5. It was desirable that we should have personal communication with the collectors, in order that we might have an opportunity of observing in what manner the public business was conducted, and that the necessity for a voluminous correspondence might, as far as possible, be obviated. Questions had arisen on the proper construction and application of the Regulations; particular instructions became necessary for the purpose of preserving uniformity of proceeding in concluding the settlement; and cases were likely to occur, which would require much explanation from the local officers, to enable us to form a correct judgment on them.

212. We have now taken a hasty review of the state of the different districts, in the order in which they were visited by us. We are sensible that it must appear superficial and imperfect, and we can only plead in apology, that we had many important duties to perform within a very limited space of time; that few of the statements, which were called for by our orders of the 5th August, had been submitted by the local officers at the period of our leaving the Ceded and Conquered Provinces, and that our present report has been prepared with little aid from official records.

213. The whole tenor of the communications which we have had the honour to make, will probably have suggested doubts to your Lordship with regard to the expediency of declaring the permanency of the ensuing settlement; but the question is of such importance, that we shall endeavour to give a more distinct view of it, by recapitulating, in a connected

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[*] *See* section 8, Regulation IX. of 1805.—When the nankar exceeded 10 per cent. of the Government jumma, the excess was retained by Government.

Appendix, No. 77.

Settlement of the Upper Provinces.

a connected manner, the objections to which the measure appears to us to be liable at present.

214. 1st. The resources of the country have not been brought forth. Upon the most moderate computation, one-fourth of the arable land still remains uncultivated; and assuming the gross annual jumma of the provinces at 22,50,000 rupees, an asset of future Revenue, to the amount of not less than 75,00,000 rupees per annum, must be considered to be relinquished by an immediate limitation of the public demand upon the land.

215. 2d. In the talooks and farms held by the Rajah Diaram and others, a sacrifice still more disproportioned will be made, the public officers possessing no means at present of ascertaining the resources of the lands, and it being questionable whether an immediate attempt to scrutinize or to assess them, upon the ground of their actual produce, might not endanger the public tranquillity.

216. 3d. The lands held by those chiefs could not now be regularly assessed; and if, at a future period, it should be found practicable and expedient to assign the farmed lands to the village zemindars, those persons will obtain them at a rate of assessment very different from that which prevails in other parts of the district, or Government, in adopting any new standard of assessment, would be justly chargeable with a breach of engagement.

217. 4th. We have not yet obtained a sufficient knowledge, either of the present state of the country, or of its means of future improvement, to enable us to assess the lands upon a just and equal footing, or without the risk of making gross mistakes to the prejudice of Government. It has been so much the practice of late years to translate the public officers from station to station, that few of them have had an opportunity of becoming acquainted with the districts over which they are appointed to preside, and the uncertainty of their retaining a particular charge for any length of time renders them perhaps indifferent to it. At least it cannot be supposed that they will be equally diligent in collecting information and accounts, and in procuring materials for use at a future period, when they see a probability of their being removed before that period can arrive. A succession of officers is, moreover, usually attended with a succession of plans, and the frequent changes which take place, not only prevent the adoption of any systematic arrangement for conducting the public business, but they perplex and confound the people.

218. 5th. The population of the country is at present very deficient.

219. 6th. The population being unequal to the entire cultivation of the lands, and the different estates possessing very different capacities, it would follow that the proprietors of estates lightly assessed, or of estates containing much waste land, would have the means of drawing away the ryots from estates fully assessed, and the public Revenue assessed on the latter might not only become precarious in consequence, but the original injustice of an unequal assessment would be aggravated, to the ruin perhaps, ultimately, of particular individuals. It may not be practicable, we are aware, to assess lands with perfect equality in the first instance, or to preserve exact equality afterwards, under any plan of settlement; but in a country where the land-tax is so high, it is peculiarly necessary to guard against those extreme errors, which must be injurious both to the Government and to individuals.

220. 7th. The landholders do not at present possess that capital which is necessary to enable them to undertake improvements, for the purpose of obtaining from the land the full produce of which it is capable, and Government cannot, therefore, assess it with any reference to its actual capacity.

221. 8th. In the same manner, the country being without commerce, or enjoying only a commerce which is fettered by injudicious restrictions, agriculture is checked and discouraged, many articles of produce are probably suppressed, and even the land which is already in cultivation does not produce the value which might be obtained from it under other circumstances. The commerce of the country is circumscribed, also, by the want of opulent consumers; and although it has been questioned whether the wealth of the community is not derived exclusively from agriculture, it is certain that a government cannot draw a Revenue from the land proportioned to its productive powers, until there exists a demand for its produce, sufficiently extensive to bring those powers into action.

222. Some of the collectors have reported, that they are not aware that the customs operate injuriously in checking the progress of agriculture; but this negative testimony we cannot admit, in opposition to authority which directly points to a different conclusion, and which is corroborated by the whole course of our own observation and experience.

223. 9th. The landholders, accustomed to annual or short settlements, and discouraged by a succession of unfavourable seasons, would not, it may be apprehended, be willing to engage generally for that Revenue, which the country, even without an extension of its agriculture, may be expected to yield under more propitious circumstances. The excessive drought in the past year was severely felt; and it is not easy to persuade the landholders that, in making arrangements for the next settlement, former casualties must be disregarded. They feel differently; nor ought we to be surprised that a mere temporary calamity should leave a strong impression upon the minds of men, whose experience has not taught them to expect from the future an indemnification for past disappointments. Under the government of our immediate predecessors, the landholders, we believe, were little accustomed to look forward to any distant good; and we greatly apprehend that our own administration of the territory lately acquired by us has not yet been marked with that character, which is calculated to inspire confidence and to stimulate exertion.

224. 10th. A large portion of the country must, by the operation of the existing Regulations, remain under the management of farmers during the ensuing four years; and it can not be supposed that persons who have only a temporary interest in the lands will appropriate

large funds to their improvement, or that they will engage for a Revenue to be produced by the gradual extension of such improvements. An opulent proprietary might engage with safety to contribute towards the public exigencies, from an income to be created by means of its own capital at a future period; but such a proprietary does not exist in the country at present, even if the pretensions of the farmers could be set aside without injustice. Let us then hold in mind, that in divesting itself of the right to participation in the benefit of future improvement, the Government relinquish a source of Revenue for which no proper substitute is likely to be found. The land has long been the chief object of taxation in this country; and, circumstanced as it is at present, we are apprehensive that any attempt to introduce a new system of taxation would not only be unsuccessful, but that it might be attended with very mischievous consequences.

225. 11th. Great alienations of land are supposed to have taken place in several districts; and it is, we think, desirable that the fact should be ascertained, before a permanent settlement be concluded. Such lands can unquestionably be resumed and assessed at any time; but they may, in some instances, appertain to particular estates, and a question would then arise, whether they were resumable for the benefit of Government or of the proprietors. All such questions, and the necessity for all local investigations, should if possible be precluded, before we announce to the people that the public demand on the land is fixed for ever.

226. 12th. A similar question will also probably arise (in the district of Goruckpore especially), with respect to the right of property in the extensive tracts of waste land, which are not comprehended within the limits of particular estates; and it is equally desirable that this question should be previously decided.

227. 13th. If the arguments urged in our letter of the 12th of October be entitled to attention, we must conclude that the value of the standard coin of the country has not yet been definitively fixed; and should Government wish to alter the standard of the currency after perpetual engagements shall have been concluded with the landholders, one or other of these difficulties must be encountered: if the standard be lowered, the Government will sacrifice a portion of its Revenue; if it be raised, the public demand upon the land will actually be raised in the same proportion, in breach of engagement; or if an attempt be made to accommodate subsisting engagements to the change which has taken place in the value of the coin, it is to be apprehended that the landholders will not feel the same confidence in the permanency of them.

228. 14th. The proprietary right in the land is at present contested; and the Regulations have not provided clear and precise rules for deciding the questions which have arisen regarding it. The settlement cannot, therefore, be formed with any of the claimants, upon a satisfactory assurance that they will establish ultimately their right of property in the soil; and with mere temporary occupants it cannot, we think, be concluded without great disadvantage.

229. Finally. It will not, in our opinion, be judicious to attempt a permanent settlement, until it can be concluded without any condition or reservation whatever. The natives understand the value of a mocurrery tenure perfectly well; but they are little acquainted with the constitution of our Government, and they cannot readily comprehend that the local administration is not paramount. If they adopt the idea, that the grant is conditional, and must await the sanction of a superior authority, it will lose much of its value: but if, on the other hand, they should consider it absolute, and the Honourable Court of Directors, not satisfied with the documents upon which the settlement has been formed, should ultimately withhold their confirmation of it, the landholders will, we fear, suspect that they have been imposed upon, and that we had no other view in holding out the advantages of permanency than to extort from them a higher Revenue. Such a disappointment would finally extinguish the embers of an expiring confidence; and when, hereafter, we may really intend to confer upon the country the benefits of a permanent settlement, distrust will greatly diminish its value in the estimation of the people.

230. We are ourselves fully sensible of the many advantages which may be expected to result from a limitation of the public demand upon the land. We are aware that temporary settlements are harassing to the people, and that they afford opportunities for frauds and abuse. It has been questioned, indeed, whether a country can make any considerable advances in improvement, while the public taxes are progressively increased, and the individual is not permitted to enjoy any benefit from the execution of greater industry; but with every previous disposition in favour of the principle of a permanent settlement, we submit to your Lordship in Council our deliberate and unqualified opinion, that the measure, considered with relation to the Ceded and Conquered Provinces generally, is at this moment unseasonable; and that any premature attempt to introduce it must necessarily be attended with a material sacrifice of the public resources, and may, in particular cases, prove injurious to the parties themselves, whose prosperity it is the chief object of the measure to secure upon a durable foundation.

253. In concluding this address, we shall endeavour to give a more connected view of the objects which we have proposed to ourselves, by submitting, in the form of propositions, the different results to which our inquiries have led us.

254. With the utmost deference, we would recommend that the permanent settlement in the Ceded and Conquered Provinces be for the present postponed, with the exceptions which we have had the honour to suggest to your Lordship in Council, in paragraphs 75 and 83 of this address.

255. That the ensuing settlement be concluded for a period of four years; and that during the interval a reference be made to the Honourable Court of Directors, for the

Appendix, No. 77.

Settlement of the Upper Provinces.

purpose of obtaining their authority for the formation of a permanent settlement, unconditionally, at a future period.

256. That during the same interval, the attention of the public officers be particularly directed to the important duty of collecting materials which may form the basis of a fixed assessment; and that, with this view, the Collectors who have distinguished themselves by their successful exertions in the Ceded and Conquered Provinces be continued in their present situations, and be remunerated by larger allowances, rather than by promotion to higher offices.

257. That at the expiration of the next settlement, mocurrery or istumrary grants be made to proprietors of all estates which shall have attained a high state of cultivation.

258. That in all cases where it shall appear that the resources of a district or pergunnah may not have been brought forth, the settlement be made for a term of years, upon a russud or increasing jumma, and that the assessment in the last year of the term, wherever circumstances may admit of it, be declared fixed for ever.

259. That the Regulations which regard the different classes of landholders and tenants be revised, and distinct rules be prescribed for determining claims to the property in the soil.

260. That the subdivision of estates, either by inheritance, by gift, sale, or otherwise, be restricted by law, unless each portion into which it may be proposed to divide it be liable to be assessed, with a revenue of not less than 500 rupees per annum.

261. That a Regulation be passed, rescinding Regulation XI. 1793, and enacting that all estates at present assessed, or which may hereafter be assessed, with an annual revenue of less than 500 rupees, shall devolve to the next heir according to primogeniture, in full property, to the exclusion of other descendants, who under the Hindoo or Mahomedan law might be entitled to participate in the inheritance.

262. That the Regulations under which the adverse claims of the landholders and farmers to be admitted to engage at the ensuing settlement are severally maintained, be revised and explained.

263. That in instances where it may be found highly inexpedient to deprive particular individuals of the farms at present held by them, the settlement be made with them in quality of aumil or tehsildar; and that, as far as circumstances may permit, engagements be taken from them, for the purpose of securing the rights of the under-tenantry.

264. That a Regulation be passed for granting to sureties, from whom the public revenue may have been realized on the default of the landholder or farmer, the rights of mortgagees, and for empowering the Collector, upon a summary inquiry, to place such sureties in possession of the land, whenever it shall appear, from the accounts of the parties, that the estate has become indebted to the surety to the amount of his engagement with Government.

265. That Regulation XXI. 1806, which provides for an alteration in the office of tehsildar, be rescinded; and that such parts of Regulation XIV. 1807, as regard the constitution of that office, be revised and amended.

266. Finally, that a more efficient authority be established in the Ceded and Conquered Provinces, for the purpose of affording greater security to the rights of the people, and of guarding with a more vigilant circumspection the general interests of the Government in that part of the empire.

267. The vast fabric which we have raised in this country is an object of astonishment, and perhaps of jealousy, to surrounding nations; but it is still a question, whether its strength has increased with its extension. The parts are so disposed, that, as in animal life, no member can be violently separated without danger to the whole. Our attention should, then, be equally directed to the most remote of our possessions; and it would be folly and presumption to suppose that such an empire is long to be preserved without the greatest energy, without consummate prudence, or without the constant exercise of that provident and watchful spirit, which directs its regards far beyond the objects which the revolutions of the hour produce. Fortune and our arms have placed under our government an extensive and valuable territory, which an enlightened policy may preserve to us. To trace the course of such a policy is an undertaking to which we are altogether unequal; but among the features which should distinguish it, there are some which cannot escape observation, and to us it appears most essential that our administration should ever bear the character of steadiness, moderation and justice.

We have the honour to be, &c. &c.

(signed) *R. W. Cox.*
H. St. Geo. Tucker.

Calcutta, 13 April 1808.

Appendix, No. 78.

Appendix, No. 78.

Minute by the Governor-general, 31 Dec. 1819.

MINUTE by the Governor-general, dated the 31st December 1819.

THE principle to which Mr. Dowdeswell refers in his minute, respecting a permanent settlement for the Upper Provinces, admits of no question as to its soundness: a difficulty lies in the application of it. On this account Mr. Dowdeswell has, without perceiving it, been obliged to employ terms so general, that I cannot be sure of my comprehending the exact

Appendix, No. 78.

Minute by the Governor-general, 31 Dec. 1819.

exact proposition to which my concurrence is sought, and any erroneous determination on the subject may entail consequences irremediably distressing on such multitudes, that extraordinary caution is demanded in our procedure.

Never was there any measure conceived in a purer spirit of generous humanity and disinterested justice, than the plan for the permanent settlement in the Lower Provinces. It was worthy the soul of a Cornwallis. Yet this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the lower classes throughout these provinces to most grievous oppression; an oppression, too, so guaranteed by our pledge, that we are unable to relieve the sufferers. After such an example, let us feel our way before we stake ourselves again by any similar engagement.

I agree with Mr. Dowdeswell, that when the average annual produce of a certain tract of land has been fairly defined, it is politic, as well as equitable, to fix the yearly sum which shall be payable to Government, otherwise activity and enterprise are discouraged in the cultivator, by our retaining the power of mulcting his industry in proportion to the improved tillage and more plenteous crop. This ascertainment has taken place very widely in the Upper Provinces within the last four or five years, so that an objection which would have been valid before that period, referring to the uncertainty of what would be the just claim of Government, could not be urged now, relatively to those particular portions of territory. But the amount of the sum payable to Government is not the whole question. Mr. Dowdeswell sees it, and thinks he settles what remains, by suggesting that the individuals who now pay the rents for village lands or for pergunnahs, shall be the persons with whom an agreement shall be made for a permanent settlement, and to whose responsibility Government shall look for punctual payment. Here lies the very point of the difficulty. Government pursued that system in the Lower Provinces; and giving to the delegated agent of the ryots a right of ownership in the soil absolutely gratuitous, invested the person through whom the payment to the State was to be made with unlimited power to wring from his former coparceners an exorbitant rent for the use of any part of the land. This oversight having been poignantly forced on our reflection, it may be supposed that, in framing a permanent settlement for the Upper Provinces, the error would be corrected, and that such Regulations might be introduced as would secure the cultivator from the rapacity and extortion of the person appointed as the medium between him and Government. This is not easy. When an individual is deputed by his neighbours to bargain on their common behalf with Government, there is no change of relations: he is only the spokesman of the community, and should he assume beyond that function, his constituents would displace him. A new capacity is conferred upon him, if Government appoint him to be the person with whom, year after year, it is to settle the account. When the character of a zemindar is assigned to him, and responsibility for the payment of the aggregate rent is attached to him, Government virtually constitutes him a public officer. It necessarily invests him with the power of compelling, from the several families of the village, the payment of their respective portions of the general contribution, and our acquaintance with the propensities of the natives must make us sensible that such a power is likely to be misapplied in arbitrary and unjust demands. The colour for such strained exactions is readily furnished by the variety existing in the rules and mode of occupancy.

A general Regulation that would be efficient for the protection of the ryots could hardly be framed, were their tenures simple and uniform in different districts. So far from this being the case, there is often extraordinary diversity in the rights of individuals inhabiting the several villages within the same district. In some villages, the repartition in the enjoyment of land is equal: in others, one family may be entitled by immemorial custom to a decuple portion, another to six or eight shares, and five or six to three or four shares, while the rest have but single allotments in the common stock of the village, and their contributions to the State are in corresponding proportion. A sweeping arrangement which shall level those distinctions, or which, on the other hand, shall apply to all villages this graduated scale because it obtains in some, must involve a violation of those prescriptive rights which equity and policy shall be anxious to preserve uninjured under British sway.

To this it may be answered, that it will not be impracticable to frame provisions which shall secure to each individual of a contracting village the full rights which he now possesses. A detail of such provisions, and proof of their applicability, will be all I want. If a statement shall be made to me of the ascertained usage, in the above respect, existing in a certain number of villages, the fair Revenue from them being assumed on a careful computation, I shall know how to deal with the representation, and may satisfy myself that I do justice both to the inhabitants and my Honourable Employers.

As to our being bound by promise to grant a permanent settlement to the Upper Provinces, I would ask, what can have been promised when the term used is so indefinite? We did not engage to risk the grievous injury of nine-tenths of the population; there would have been little boon held forth in such a prospect: nor did the Natives, as far as I could learn when I was in those provinces, show any anxiety for what we mean by a permanent settlement. Every man would be glad to pay as small a sum as possible to the State. Of course, the wish may be considered universal, that the existing assessment might not be augmented; and every head of a family would naturally, if questioned, express solicitude for an assurance that the rent demandable from him should not be increased. But it did not appear to me that they entertained the notion of the State's giving a pledge against itself, which should bar a revision of assessments in any possible future circumstances. I say this merely to combat the position, that an indiscreet promise has bound us to a special act, howsoever irreconcileable that act may be to our sense of what is owing to the legitimate claims and convenience of the Honourable Company. It has been admitted by me, that policy

Appendix, No. 78. Settlement of the Upper Provinces.

policy would advise our making a permanent settlement, in instances where we were satisfied that the interests of the Company, and of its subjects, were jointly consulted: all, therefore, that I require is this; let the cases on which I am to decide be brought forward in such a shape as that my judgment may have distinct and free exercise upon them.

(signed) *Hastings.*

Appendix, No. 79.

Appendix, No. 79. Resolution of Government, 1 Aug. 1822.

RESOLUTION of Government, dated 1st August 1822.

Para. 2. IT being necessary that the course of proceeding to be followed at the expiration of the present settlement should be determined without delay, his Lordship in Council feels himself precluded from longer waiting the receipt of the detailed instructions which may be expected from the Honourable Court. It would otherwise have been highly satisfactory to Government to have postponed the further directions to be given to the Boards and collectors on points of general importance, until it could have been itself guided by a full knowledge of the views and sentiments entertained by the authorities at home. Without that knowledge, there are necessarily some matters which must remain for future deliberation, and the whole scheme, indeed, will be open to revision.

3. On two important points, however, the Honourable Court have explicitly declared their sentiments.

> 1st. They have expressed their full approbation of the plan of proceeding leisurely, village by village, for the purpose of uniting with the revision of the Government assessment the careful ascertainment and record of the rights and interests of all classes owning or occupying the land; and
>
> 2dly. They have directed that the local government shall not, in any case, grant a permanent settlement, and have interdicted the adoption of any measure calculated to raise or renew the expectation that such an arrangement is immediately contemplated.

4. The Honourable Court have likewise sanctioned the extension of the existing leases for a further period of five years, enjoining that measures should be taken to prevent, as far as practicable, such an extension from impeding the local inquiries and adjustments in contemplation.

5. Under these general instructions, Government is now called upon to determine the course of proceeding to be followed in the Ceded Provinces and in Cuttack on the expiration of the existing leases.

6. It appears to be generally admitted, that it is very undesirable to subject the community to the inconveniences and anxieties incident to the re-adjustment of the Government demand, until we can enter on the task in such a manner as to secure the accurate ascertainment of the data necessary to such an adjustment on proper principles, and can combine with that measure the further object of investigating, recording and determining the rights and interests of the different classes and individuals connected with the land. No one appears to doubt, that settlements hastily concluded, and necessarily formed in a great measure on the unchecked or imperfectly checked statements and estimates of native officers or casual informants, are the occasions of serious evils, to which, unless under some powerful exigency, Government ought not to expose any class of its subjects. It is hence generally agreed, that unless under special circumstances, the existing jumma should be maintained in the case of all estates held under proprietary engagements, until a revised settlement can be made in the manner proposed.

7. His Lordship in Council would have anticipated the same unanimity in regard to the advantage of leases for a term of years over the system of annual settlements, and deems it wholly unnecessary to enter on any formal discussion of the point; but it is plain that a reservation by Government of a right of re-entry at the expiration of each year, if continued for any number of years, must have nearly the same effects as a system of annual settlements. As a general scheme, his Lordship in Council feels quite persuaded that it could not fail to be attended with embarrassment and loss to Government. If long continued, it must almost certainly prove in the highest degree mischievous to the country. With these impressions, his Lordship in Council deems it almost superfluous to inquire on what grounds the officiating junior member of the Central Board states that, according to the custom of the country, the engagements of one year were taken to regulate the demand of the next. There is, on the contrary, reason to suppose, that unless otherwise specially agreed, the jumma of each year was distinctly assessed; and though the demand of antecedent years might be assumed as one item in the calculation of assets, yet the very appeals and investigations hinted at by Mr. Newnham, are inconsistent with the notion of a fixed demand.

8. There is, indeed, reason to believe, that in the best times of the Mahomedan rule, the rates according to which the land Revenue was paid and collected, were specifically fixed by the Government, being liable to alteration only on its authority (and that rarely exercised); and that, consequently, in so far as related to a given extent of land under a given description of tillage, the demand of the State and of its officers was, in one sense at least, permanent.

9. Under

Appendix, No. 79.

Resolution of Government 1 Aug. 1822.

9. Under such a system, sedulously matured and rigidly controlled, the evils incident to the re-adjustment of the jumma assessed on the several mehals might in a considerable degree be obviated; since there was, at least, a fixed and recognized principle by which the amount to be demanded was settled.

10. But even under such a system, the evils of annual settlements must have been most serious, to say nothing of the objectious to any plan regulating the rent of land by the crops grown upon it. It would indeed appear, that under those of the Mahomedan rulers, whose management can be proposed for imitation, the necessity of fixing the Government jumma for long periods was recognized, and that, in practice, the demand did not greatly fluctuate.

11. On the other hand, the system of contract which we found established, and to which we have generally adhered, though with a very beneficial change in the parties admitted to engage, is in its nature such as to afford little or no security against the most arbitrary demands; and it must be unnecessary to enlarge on the effects of a plan which would leave the malguzars subject annually to the recurrence of such demands, and to the influence of the hopes and fears on which the native officers would thus be able to work.

12. Under a well-regulated and systematic plan of assessment, by which each malguzar and cultivator could be assured of the amount of rent with which he was to be chargeable, a re-settlement would doubtless lose much of its terrors: but even were we certain that the facts necessary to this end will hereafter be ascertained, a considerable period must elapse before confidence can be given to the people, who must necessarily judge of the future by the past.

13. His Lordship in Council does not comprehend the allusion to Regulation VIII. 1793, which is contained in the second and third paragraphs of the draft proposed by the junior member, and cannot therefore trace the inferences which it was the purpose of that gentleman to draw.

14. In point of fact, his Lordship in Council conceives it may be safely stated, that the practice of those Native Governments of which we have had any actual knowledge, and our own practice in Bengal previously to the permanent settlement, however valuable the instructions they convey in showing what is to be avoided, afford but little that could expediently be imitated.

15. Moreover, the proceedings of the Government anterior to the enactment of a regular code and the establishment of a regular system, must, even where most worthy to be copied, be applied with considerable modifications to the existing state of things.

16. With respect to Moradabad also, which is referred to by the junior member, it is distinctly stated by the late Board of Commissioners, that the system of provisional engagements adopted by Mr. Lloyd and Mr. Batson (both able and assiduous officers), led to disappointment and embarrassment, being productive of loss to Government and injury to individuals, and that until the settlement for the extended period had been concluded by Mr. Boulderson, the increase in the jumma was chiefly nominal.

17. In Goruckpore, too, Government has had sufficient experience of the embarrassments resulting from the absence of specific engagements, and though the inconvenience might be considerably diminished by taking engagements as proposed, still such a system would leave unmitigated the evils of annual leases, and must be expected, unless provision be made for the early completion of the revised settlement, to lead to extensive recusance and khas management, equally injurious to Government and to the people.

18. It would indeed seem, that the plan has been suggested by the junior member, in the belief that the revised settlement may be completed in a comparatively short period. But on this point it appears to his Lordship in Council, that that gentleman has formed a very imperfect estimate of the nature and extent of the work to be performed.

19. Even the calculations on which the senior member of the Western Board has anticipated the completion of the settlement in a period of five years, seem to proceed on too sanguine an expectation of the facilities to be derived from the preliminary inquiries of the Native officers. Such investigations will doubtless be most useful; but even of those conducted by the best and ablest of the Native functionaries, the utility will mainly depend on the closeness of the control exercised by their European superiors: and if the latter efficiently check the statements of the former, his Lordship in Council sees much reason to doubt whether the number of mehals to be settled in each season by the collectors can exceed, in so large a proportion as Mr. Ross would seem to anticipate, that to which the labours of each tehsildar are proposed to be confined. In other words, in order to verify statements involving so much detail, and to prepare a record worthy of future confidence, a very minute and detailed course of proceeding seems to be indispensable.

20. As explained in the orders communicated to the Board on the 15th June 1821, relative to the settlement of talook Terwa in Cawnpore, there can be no assurance of the state of property in any mehal being fully developed, unless the Revenue officer shall be enabled to conduct his inquiries on the spot, village by village, proceeding upwards, from the persons who till the ground to the Government itself, and noticing distinctly all the classes who share in the produce or rent of the land, the extent of the interest of each, and the nature of the title by which it is held. Hence, as stated in the circular letter of the 14th February last, the final settlement of each village must, his Lordship in Council conceives, be concluded by the European officer in the village and amidst the people. The object being to ascertain and record, not only the fiscal capabilities of the different mehals, their extent and produce, the value of that produce, and the cost of production, but also all interests attaching to the land, the arrangement ought to bear the character of a ryotwar settlement. It is not, of course, intended arbitrarily to destroy the distinction between different classes of tenants, nor hastily to interfere with the existing modes of management; but, as far as

practicable, the collectors should ascertain, record, and recognize the extent and nature of the land occupied, the interest enjoyed by each ryot, with the obligation attaching to each.

21. The annexed extract from the orders issued in regard to the settlement of certain lands in Behar, the property of Government*, will explain in a general manner the views of Government in regard to khas management.

22. The instructions issued by the Central Board to the collector of Goruckpore on the 28th December last, relative to the course to be adopted for the intermediate management of estates relinquished by the present malguzars, of which an extract † is also annexed, accord generally with these orders, excepting that (apparently under the necessity of the case) the settlement is left more to the Native officers than Government would deem proper to be done at the proposed revision of existing arrangements.

23. As far as concerns the settlement, the course to be followed need not be essentially affected by the circumstance that the management is confined not to a Government officer but to a hereditary malguzar; for his Lordship in Council sees every day more and more reason to be satisfied, that without a detailed jummabundy being made and carefully recorded, and as far as practicable pottahs granted, there can be no security for the right of the ryots under any system of management.

24. A settlement so conducted will embrace in its scope the interests of millions. Even were there no disputes to settle, the very formation of such a record as would be useful in determining questions when they shall hereafter arise, would require a long period; and if contests between the malguzars and ryots, and disputes regarding boundaries, are as frequent and complicated as is represented, it is plain that the general completion of the arrangement can be accomplished only in a long period of years.

25. It

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* "It is necessary that the acting collector should himself proceed to each village; that he should ascertain the extent and nature of the land occupied by each ryot, and the rights and privileges possessed or claimed by any individuals or classes belonging to the villages. After inquiring into the rates of rent and modes in which it may have been paid, the collector should grant pottahs to each ryot for the land occupied by him, specifying as precisely as possible the amount to be paid by each, and all conditions attaching to the tenure.

"If payments in kind have in any case prevailed, it is of course desirable to effect a change into engagements for money; but the collector must not attempt too sudden an alteration. He will, of course, be moderate in his demands, and endeavour, as far as practicable, to explain to the ryots the determination of Government to secure them in their just rights, and the benefits that will result from their being industrious and punctual."

"With respect to any waste land, it will be proper to define precisely the terms on which it is to be cultivated, which ought to be particularly moderate.

"The collector will, of course, prepare a regular register of all pottah granted by him, and in his robukaree of settlements will record fully, for the information and orders of your Board, all the circumstances by which his proceedings may be influenced. He will naturally be attended by the canoongoe of the pergunnah, and the tehsildar or other officer to whom he may propose to entrust the collection. By these officers, and by the mocuddums and putwarries, the pottahs and registers thereof ought to be attested. The opportunity should be taken of explaining fully the duties which the putwarry is to perform. The degree in which the agency of the mocuddums ought to be used, and the extent of the special advantages to be allowed to those persons, must depend on local circumstances, of which the collector will be best able to judge.

"In regard to the establishment to be entertained for effecting the collections and other details, his Lordship in Council must chiefly rely on your Board and the collector. But whatever is done in this respect, there can be no security to Government against loss, unless the accounts are regularly and early audited and adjusted.

"The chief points to be aimed at are these:—1st. Accurately to settle what each cultivator is to pay. 2dly. To adjust the terms of the holdings, so that each ryot shall have a clear interest in adhering to them. 3dly. To take care that all sums paid are duly credited to the payer; and, 4thly. To prevent any unnecessary expense or embezzlement of the amount received."

† "12. In cases where the malguzar shall decline, you will proceed as follows: The great loss experienced from kham collections being undoubtedly to be ascribed to the collectors not taking the precautions which every proprietor does in the early part of the year, you will insist on the tehsildar's going in Assar to the village, and preparing for each cultivator detailed ryottee pottahs, enumerating fields, their rate and extent, under the signatures of the canoongoes and putwarry. These pottahs you will attest, and retain copies in the shape of a register for each village in the Sudder office. On the ryottee agreements being adjusted, you will endeavour to obtain, in conformity to ancient practice, the assistance of the mocuddum in the management, by offering him mocuddumee, and place the collections under the putwarry as aumeen assisted by peons, desiring the tehsildar to enter in his monthly towjee by adding a column, the amount of the estimated demand on the village at the end of the khurreef and of the rubbee. The tehsildar must be required to send a counterpart of the detailed putwarry accounts, under his own and the canoongoe's attestation, to their having satisfied themselves by the customary methods of comparison with the ryots and occasional inspection of fields, of their truth.

"13. Instead of the putwarries being disposed to oppose the collectors, a great prejudice to the public interest arises from the latter entirely neglecting the important services of this class of men, who, in fact, in conjunction with the village mocuddums, performed on the part of the zemindars the whole of the duties of Revenue management. By due rewards, as aumeens, their instrumentality in khas management will be found to render this mode of realizing the Revenue little less difficult than contracts with zemindars. Your attention is drawn to explaining to this class Regulation XII. of 1817, and securing to them their just remuneration."

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

25. It must be fallacious to argue from the experience of settlements, in the most careful of which so many points were omitted, and in which even the extent of estates was in general left altogether uncertain; and although, after the complete settlement of a few estates, the progress of the Revenue authorities may undoubtedly be expected gradually to become more rapid, any attempt to hasten by a summary procedure an arrangement involving so much detail, must necessarily lead to error and confusion, which may indeed be concealed for a season, but will ultimately appear with increased virulence in litigation, violence and fraud.

26. Of this Mr. Ross appears to be fully sensible. He has accordingly, in stating five years as the probable period required for the formation of the revised settlement, combined with that caculation the assumption that there will be employed in the work a number of European officers considerably exceeding the complement heretofore available for Revenue duties in the Ceded Provinces, or what it would be safe to reckon upon for the future, even were vacancies from ill health less likely to occur.

27. The manner, too, in which Mr. Ross connects with his plan the assumption that leases would be granted for a term of ten or fifteen years, appears to indicate his belief that a longer period than five years will probably be found necessary for the completion of the settlement. The commissioner of Cuttack estimates eight years as the time required for that purpose.

28. The sentiments of the acting senior member of the Central Board on the subject are not fully stated. But though he considers the circumstances of Goruckpore to be such as to justify a special arrangement in regard to it, and proposes that the jumma of Government shall be summarily re-adjusted, he approves the general extension of the existing leases for a period of five years, in order to acquire the information necessary to the proposed settlement. It is thence clear that he does not consider it possible to effect the revision within so short a period as his colleague would seem to anticipate.

29. The late junior member (Mr. Martin), in his minute of the 3d August last, proposed to allow five years for the settlement of the pergunnahs belonging to Ghazeepore and Juanpore, and appears to have calculated on four years as the period required for the final settlement of the six pergunnahs belonging to Goruckpore Proper, which he considered ripe for a permanent settlement.

30. While the above considerations appear to show that, without a large addition to the number of our European officers, the revision of the settlement of the Ceded Provinces will require many years for its completion, his Lordship in Council observes that the temporary extension of the existing settlement need not prevent the adoption of the measures necessary for the benefit of the inferior classes of tenantry.

31. The possession by the malguzars of a five years' lease, will not apparently operate to deprive the collectors of any authority or influence which they ought to possess. Their decisions, as they will not be passed in the urgency of making an immediate settlement, or with the view to an immediate re-adjustment of the Government demand, will be and appear to be more impartial; and although some arrangements may require such a modification of the contract between Government and the malguzar as can be made only on the expiration of the lease, yet the temporary postponement of these will not probably occasion any serious inconvenience.

32. The limitation of the Government demand on the Sudder malguzar involves no pledge, barring the interference necessary to secure the rights of inferior holders.

33. The right of Government so to interfere is undoubted; and since, in admitting the present malguzars to engagements, there was assuredly no intention on the part of Government to convey to them any rights inconsistent with those of the under-tenants, his Lordship in Council is not aware of any ground on which such an interference could justify a claim on the part of the malguzars to abatements in the existing jumma. If, indeed, it shall be found in any case that any illegal collections were inadvertently included among the assets on which the jumma was fixed; such collections must of course be discontinued, and adequate abatements granted; and further, to meet the claims which the Sudder malguzars may urge on the ground of decisions passed in favour of under-tenants, it may be expedient to provide, that if any malguzar may be unwilling to continue in the management of the mehal which he may hold on the extended lease of five years, subject to the conditions relative to his under-tenants, which the collector and Board may impose on the revision of the settlement, he shall be released from his engagement, and an entirely new settlement shall immediately be made.

34. On the above grounds, his Lordship in Council has deemed it proper to determine, that the existing settlement shall be expressly extended for a further term; and the period of five years does not appear to exceed what is necessary for the satisfaction of the people and the improvement of the country, or for securing to the Revenue authorities leisure to conduct the proposed revision without embarrassment from frequent interruption.

35. It may, indeed, in some cases happen, that after revision shall have been completed, the zemindars will refuse to take the extended leases tendered to them on such terms as the Revenue officers may deem equitable. But such instances will, his Lordship in Council trusts, rarely occur, if, as is intended, the prospective demand be fixed on a moderate scale; and the circumstance that the malguzars will no longer be called upon to accept the terms offered under the dread of being immediately ousted from their lands in the event of recusance, is itself an advantage of some importance; for it will tend to secure that moderation of demand which is the leading principle of the whole arrangement, and will give at least a feeling of security which would otherwise be wanting, notwithstanding all the precautions that might be used to guard against over-assessment.

36. Where instances may occur of a perverse refusal on the part of the zemindars to accept

Appendix, No. 79.

Settlement of the Upper Provinces.

accept the offered extension of their leases, little difficulty will hereafter be experienced in effecting the adjustment of the jumma to be demanded on their expiration, when all the particulars of the mehals shall have been fully developed, though a period of three or four years should intervene.

37. But although, in regard to the general expediency of extending the existing settlement in the Ceded Provinces and in Cuttack for a further period of five years, the opinion of his Lordship in Council remains unchanged, the representations of the Central Board, to whose sentiments on a question of fact his Lordship in Council must attach much weight, appear to show that it would be advisable to except Goruckpore and Azimghur from the general scheme. Government has, indeed, long been disposed to consider these districts as calling for special measures, under the conviction that the past settlements were singularly defective; and anticipated, in an increase of the Revenue of that district, a fund whence to meet such partial remissions as might be necessary in other quarters.

38. The facts and observations now stated by the Board appear to show that the defects of past settlements of Goruckpore are still more serious than Government had apprehended, and that the evils to be remedied are proportionately grave.

39. By directing special attention to this district, his Lordship in Council trusts that it may be found practicable so to strengthen the Revenue administration of it, as to secure the completion of the settlement at a comparatively early period, and at the same time to prevent the disorders which would otherwise probably result from an extensive recourse to khas collection. The number of instances, indeed, in which the zemindars will refuse to hold on from year to year at the present jumma, will probably be comparatively few, if they see that the European officers of Government are prepared really to exercise an active and efficient system of ryotwar management, and that they cannot therefore hope, as appears sometimes to have been the case, to render their alleged recusance, and the consequent khas management, a mere pretext for sharing the embezzled rent among themselves and the Native officers.

40. In itself, a system of ryotwar settlement and collection would not appear to involve any serious difficulty. On the contrary (due advertence being had to the different classes and their different privileges), it would seem, when well administered, to be the system of all others best calculated to secure the prosperity and comfort of the great body of the people. But the reservation above stated implies, that each officer should have under his management only a limited number of mehals; for the system requires great minuteness of supervision over its detailed arrangements, and if these be too extensive to be punctually attended to, the consequence must necessarily be confusion, embarrassment and loss. Hence the objections to the plan as a general arrangement, unless the number of European officers, or at least of officers raised above temptation by good principles, and the liberality of Government strengthening those principles, be greatly increased.

41. In regard to the success of the arrangements adopted at Madras, different authorities would appear to have stated very opposite opinions. On the whole, his Lordship in Council would conclude, that though great advantages have resulted from the settlements being made ryotwar, *i. e.* with a distinct reference to the tenure of each ryot, where such a settlement has been carefully made, and where the assessment has been moderate, yet that as a system of general management, a preference is due to the plan of village leases, independently of considerations of private rights by which the exercise of a discretionary power must be restricted.

42. Partially, a system of ryotwar management would appear to have had entire success under the deputy collector of Khoordah; and it may, doubtless, again be beneficially tried in Goruckpore under the control of the Central Board, where it may be rendered necessary by the conduct of the Sudder malguzars.

43. His Lordship in Council is accordingly pleased to determine that the existing settlement of Goruckpore and Azimghur shall not be generally extended; but that the zemindars of those districts shall be allowed to hold on their lands from year to year at the present jumma, until a revised settlement can be made, and shall be held liable for that jumma yearly, unless they shall have declined to enter into the provisional engagements directed by the Board.

44. In addition to the collectors of Juanpore, Ghazeepore and Goruckpore, his Lordship in Council is pleased to resolve, that two duly qualified officers be appointed deputy collectors, with an allowance each of 1,000 rupees; the one to take charge of such portion of the district of Azimghur, and the other of such portion of Goruckpore, as the Board may suggest. Arrangements will also be made for affording to Mr. Barlow the aid of an assistant. The Board will, indeed, consider the whole of the officers under their authority to be available for the work, in so far as the good of the public service will allow; and Government will, of course, be happy to receive any further suggestions which the Board may see reason to submit, with the view of effecting the early settlement of Goruckpore and Azimghur.

45. With reference, also, to the moderate extent and the peculiar circumstances of pergunnah Puttaspore and its dependencies, it appears to be expedient to exempt that tract of country from the operation of the general rule.

46. Even should circumstances prevent the collector of Hidgellee from undertaking the settlement, it will doubtless be in the power of Government to make some special arrangement for the purpose in the ensuing year.

47. In Cuttack, and in the districts of the provinces westward of Benares, the several collectors and other officers who may be appointed to the duty will, of course, first commence on the re-settlement of the mehals now held khas or let in farm. They will subsequently proceed with the other estates, pergunnah by pergunnah, as directed by the Board.

The

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

The mehals first mentioned being situated in various parts of the country, it will be proper that the leases granted should be of various terms, that they may not hereafter expire simultaneously. In some cases it will probably be necessary to conclude engagements without having an opportunity of entering on the minute investigations to be required in future revisions of the settlement. In these cases, the leases, should not extend beyond five years, unless under special circumstances.

48. With respect to the mode of selecting mehals for settlement, his Lordship in Council must necessarily rely chiefly on the Boards and the local officers.

49. The senior member of the Western Board appears justly to have felt, that in order to render the statements prepared by the tehsildars really useful, those officers must have ample time to ascertain, not only the general extent and capability of the several estates, but also the quantity and quality of land cultivated by each ryot, with the nature and conditions of the tenure, and that the mode in which the facts are ascertained must be distinctly specified, and that without this, the information given by them, like the douls and statements furnished at preceding settlements, would be far too general and of too doubtful a character to answer the objects of Government. He has thence been led to propose, that under each tehsildar a small number of estates should be settled in each season; so that all may be employed, and the settlement completed without unnecessary delay, and without the expense of a separate establishment of officers.

50. To this plan, however, there occurs the obvious objection, that the mehals so settled in each year must be scattered over the districts: so that both the immediate revision by the collectors will be rendered more troublesome, and the future operations on the expiration of the leases may be more seriously embarrassed.

51. It may be presumed, too, that all the tehsildars are not equally competent to the important duty of conducting the preliminary investigations required; though where they have been long stationed, their local knowledge must be very valuable.

52. His Lordship in Council is therefore disposed to think, that the settlement in each year should be confined to certain portions of each district, so as that all the mehals settled under the control of each collector, or other European officer, may be within a convenient distance of each other.

53. But, as above observed, this is a point of which Government must leave the determination to the Boards.

54. Both tehsildars and canoongoes, indeed, may doubtless be very usefully employed in collecting information preparatory to the formal revision of the settlement, especially if the canoongoe and putwarry Regulations can be duly enforced.

55. Having settled the general mode in which the executive officers are to enter on the settlement, the more important question recurs of the nature of the arrangements to be made by them.

56. However disposed his Lordship in Council may still be to recognize the expediency of a perpetual settlement, in cases where the particulars for the ground of it shall have been duly established, the recent orders of the Honourable Court above adverted to must preclude this Government from holding out to the people any pledge as to the adoption of that measure.

57. It being, indeed, at all times the desire of the Governor-general in Council (as recently explained to the Honourable Court) to postpone the arrangement until it can be adopted with a full knowledge of the extent and value of the lands, and the rights and circumstances of the people, and with a careful forecast of the probable effects of a perpetual limitation of the Government rental on their interests and habits, the period of its adoption must necessarily have been so remote as to dissuade his Lordship in Council from any immediate declaration of his intentions.

58. On this point it is sufficient to quote the words of the despatch addressed to the Honourable Court on the 28th December last.

" Persuaded, as we are, of the advantage to be derived from extending the terms of the leases, we are by no means anxious to urge your Honourable Court to a hasty declaration of a permanent settlement.

" The more we consider the subject in its various relations, the more we feel satisfied of the necessity of much careful research and of long and serious reflection, before such a measure, irrevocable in its nature, shall be adopted.

" Whatever questions may have been agitated in regard to the property of the soil, it has never been disputed that, on this side of India at least, the Government was entitled, by usage co-existent with the origin of all private property, to the chief share of the net rent of the country.

" The immediate effect of a permanent settlement must thus be to create, through the limitation of the Government demand, a new property before unknown, or comparatively of insignificant amount, viz. a considerable surplus profit or rent from the land, after defraying the charges of cultivation, the profits of stock, and the Government Revenue. The distribution of this fund, which in a moderate period will probably equal the present Revenue of Government, may have a very important influence on the whole frame of society, and the relations of its different members.

" Were land held here by tenures analogous to those generally prevalent in our own country, we should have little hesitation in recognizing the expediency of leaving to the proprietors the full benefit of future improvement; though, even in this case, it might become a question how far some limit should be put to the subdivision of property, or to that of the advantages derived from the limitation of the Government demand.

" But

Appendix, No. 79.

Settlement of the Upper Provinces.

"But the question is rendered much more complex by the entanglement of the various rights attaching to the land. The gradual rise of the general body of landowners from the depression necessarily prevalent in a country where the Government demand has absorbed nearly the entire net rental of the soil, is in effect calculated, we think, to produce almost certain and unmixed good. The result, however, may be very different, if particular parties or persons are raised in every mehal above their present level, as compared with their village associates. All may with advantage ascend together in the general scale of society; but the immediate rise of one above his fellows would be felt, and would actually operate as a degradation of the rest.

"On the other hand, if no special advantages are given to any one, and if the net rent be distributed among all who own and occupy land, many of the objects, with a view to which the permanent settlement of the Revenue is most desirable, may be lost, the instruments of good government may be wanting, the net produce of the land may be frittered away among a multitude of needy cultivators, and the relinquishment by Government of its rights to an increased Revenue, may serve only the hurtful purpose of enabling the occupants of the soil to waste an useless superfluity of labour in its tillage.

"Our sentiments at present lean in favour of a scheme, which, avoiding any sudden change in the relations of the different persons composing the village communities, would bring them into direct contact with the officers of Government, and gradually tend to raise from among them a class capable of leading the general body, and of aiding Government in the civil administration of the country.

"But before coming to any specific determination, we must of course desire to have before us a very distinct view of the state of things as they actually exist. At present, therefore, we shall content ourselves with soliciting the attention of your Honourable Court to the matter, generally satisfied (if we are not misled by our anxiety on a highly interesting subject) that in the whole circle of political science there is scarcely any question more important in its relation to private interests and to the public weal."

59. With these sentiments, his Lordship in Council would have thought it necessary to have had before him the settlement of various individual estates in full detail, before passing any final orders in regard to the permanency of any proposed arrangement; and the Honourable Court having now pronounced a solemn injunction against the adoption of any measures calculated to pledge them to a permanent assessment, it remains only for this Government to consider a course to be followed under a system of temporary leases.

60. The general principles by which his Lordship in Council proposes to be guided, in so far as they have yet been settled, may be briefly stated as follows:

60. To unite with the revision of the Government jumma, and the investigation of the facts by the determination of which its amount must be regulated, a full inquiry into, and a careful settlement of, the rights and interests of all classes connected with the land.

62. To provide, by distinct rules, for the maintenance of the rights and properties of all such classes, until legally transferred, renounced or defeated.

63. To fix, as precisely as possible, the manner and proportions in which the net rent or profit arising out of the limitation of the Government demand is to be distributed among the different parties possessing interest in the soil.

64. To vest the Revenue officers with such judicial functions as may appear necessary to enable them to execute the duties above sketched.

65. To continue the existing assessment in ordinary cases, until a revised settlement can be made, as above proposed, and on such revision to alter the jumma only in cases wherein a clear ground may be shown for demanding an increase, or allowing an abatement.

66. Although the Honourable Court has objected to the general extension of the existing settlement beyond the term of five years, his Lordship in Council still confidently anticipates their sanction to the measure of granting longer leases, after a careful revision of the settlement in the mode above explained, persuaded that such a measure will be highly conducive to the comfort of the people and to the prosperity of the country, and that, instead of impeding, it will greatly facilitate the full investigation which they have directed.

67. The policy, indeed, must be obvious, of granting leases for such a term of years, as that the settlements first made shall continue in force until the re-settlement of all the provinces can be completed; for otherwise, the work must be interrupted, or the leases must be prolonged in such a manner, as that all the advantages of the length of term will be lost, and none of the benefits secured that might be expected from a re-settlement.

68. With respect to the period for which leases are to be granted, the determination of the question must be regulated by a consideration of local circumstances. His Lordship in Council is disposed to agree with the senior member of the Western Board in thinking, that in some cases it may be advisable to grant leases of 20 or even 25 years. Such was the recorded opinion of Sir E. Colebrook and Mr. Trant, and such is understood to be the general sentiment of the most experienced and intelligent officers. The immediate advantage, indeed, will probably be most apparent where the Sudder malguzars are themselves cultivators. But even where the management is vested in intermediate classes, every experience shows how extensively the arrangements formed with these by the Government officers influence their procedure towards the subordinate tenantry; and it will be, of course, one main object of the Revenue officers, in forming the revised settlements, to secure for all classes a share in the benefit derivable from the limitation of the Government demand.

69. As far as the question depends on the probable period to be occupied in the settlement, it is yet too soon to come to any final decision.

70. After the experience of a certain number of settlements conducted in the manner proposed, we shall be better able to estimate the probable time that will be required to

effect

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

effect a general revision of existing arrangements throughout the country. At first it will be better to exceed, rather than to fall short of the required period, in granting leases, even though there should be no other circumstances to suggest the expediency of making the settlement for a long term of years.

71. Generally, therefore, his Lordship in Council is disposed to think, that it would be proper that the new leases should be for periods of not less than 10 or 12 years; it being, of course, open to Government to admit proprietors to the benefit of a still longer term, where special circumstances may suggest that course.

72. With respect to the amount of jumma to be assessed, his Lordship in Council doubts whether any universal rule can yet safely be prescribed, beyond the general injunction to observe great moderation, and not to allow the discoveries to which a minute inquiry may lead, to induce a hasty and largely enhanced demand beyond the scale of past collections.

73. Although interdicting the adoption of any measure calculated to raise or renew the expectation that a perpetual settlement is immediately contemplated, the Honourable Court do not in any degree appear to require, that the exaction of an increased rent should necessarily follow from the reservation of the power to make such a demand. On the contrary, the Honourable Court have constantly urged the propriety of moderation in assessment, and of a careful attention to the circumstances of the individual classes affected by our Revenue operations. Even where the means of raising the Revenue are most abundant, where the strict right of Government to demand an increase is undoubted, and where the ultimate enforcement of such a demand may be of clear expediency, they have urged the necessity of avoiding any sudden enhancement. The existing appropriation by individuals or classes of the net rent of the country may be abusive and useless, but it may not be the less inconsistent with humanity and policy, for the Government to destroy, by a sudden resumption of its rights, institutions and habits which have grown out of the relinquishment of them. The application of this principle has come more directly into discussion in considering the circumstances of Khoordah, which, from being assessed with a light quit-rent, and held by one who was rather a tributary prince than a subject landholder, was subjected, on the rebellion of the rajah, to the rules ordinarily applicable to zemindars.

74. A large share of the net rent of the country had been appropriated by the rajah to the support of a large body of rude militia, whose leading men held jageers in lieu of pay, and all of whom were possessed of service lands, subject to a light assessment. When the rajah was divested of the management of his estate and became a stipendiary on the British Government, the attempt to assess the lands by ordinary rules, and to draw into the Government treasury the net rent which had previously gone to support his numerous retainers, operated, of course, to destroy the existing institutions, and to deprive of their ordinary means of subsistence a large body of men for whose support no other adequate provision could immediately be made. Hence, undoubtedly, much misery was produced; and, as a necessary consequence, much discontent was excited. It mattered little that the parties generally appeared to possess no rights beyond what the arbitrary will of the rajah had allowed them; that their existence as a body under the British Government was worse than useless, and that in ceasing to use their services, it was apparently equitable to discontinue the advantages which they had held, by no fixed right, in consideration of their rendering such service. The mischief remained the same, though there might be no legal injury; and in this as in other cases where similar resumptions have been made, whether by the officers of Government or by the zemindars, abundant evidence was given, how importantly and widely the tranquillity and good order of the country may be affected by Revenue operations.

75. The example of Khoordah is further important, as showing that the evil consisted chiefly, not in the change itself, but in the rapidity with which it was introduced. A light assessment having long prevailed, the sudden demand of a full Revenue operated to reduce to penury, and to drive to acts of violence, a numerous body of men who, under a more gradual course of measures, would be converted into industrious and peaceful cultivators.

76. By a judicious system of moderate assessment, by the grant of certain personal advantages to the leading men, combined with measures for bringing all to a sense of the security and advantage of an immediate connexion with the Government officers, wherever the interference can be exercised without shocking the sentiments of the people, an extensive change is gradually accomplishing, with great benefit to the community, and with every prospect of an ultimate Revenue to Government, exceeding the utmost limit of the past demand.

77. The same principles should always be borne in mind, wherever it may be proposed to make extensive resumptions of land held free of assessment, or to raise the Revenue, on the discovery of extensive assets not previously brought to account; and the attention of the Central Board, and of the officers entrusted with the management of Goruckpore, must therefore be particularly directed to the subject.

78. Where the person enjoying the rent is a single malguzar or lakerhajdar, who has levied from the cultivators a full assessment, the case will be sufficiently provided for by granting, in the mode heretofore in use, such a distinct allowance or abatement as the circumstances of the party may require. To the great body of the people it will signify little whether the rent is collected by Government or by an individual, unless that individual has so employed his income as to contribute to their comforts or advantage, or can be useful as a subordinate instrument in the civil government of the country.

79. But even in such cases, independently of the object of maintaining the higher classes of the native community, it is the desire of Government that much consideration should be shown for persons who have long enjoyed rent-free lands, whether in our old or in our more recently acquired provinces. Though the tenures may be invalid and abusive, it is not wise

or humane to urge the Government rights to a length entailing the distress and ruin of individuals.

80. Where the net rent has been enjoyed by a great body of cultivating zemindars, or others, in a shape of a light assessment, the expediency of a mild and considerate course, in asserting the dues of Government, is still more urgent, and at the same time the determination of the precise measures to be taken is more difficult, as the interests concerned are likely to be more complex.

81. It is in entire accordance with the views and wishes of the Honourable Court, that the Governor-general in Council resolves to fix moderation of demand as the leading principle of the ensuing settlement. An adherence to this principle, and the grant of long leases, will, his Lordship in Council would hope, powerfully operate to counteract any feelings of dissatisfaction that may arise out of the postponement of the proposed permanent settlement; and from the great body of the agricultural community it does not appear to be expected that any such feeling will arise, or complaints be urged.

82. It is, indeed, one advantage of the system of temporary settlements, that Government can, under such a system, readily allow those abatements which the circumstances of the people may require, but which, under the opposite scheme of a fixed jumma, would probably be barred by the exigencies of the public service.

83. If, however, complaints shall in any case be urged, they must be met by a distinct and candid declaration, that the supreme authorities in England have reserved the decision of the question to themselves, and that that decision can only be expected when the circumstances of the several mehals, and the person owning and occupying them, shall be developed in the manner contemplated at the revised settlement.

84. The minute information to be then acquired and recorded will, his Lordship in Council hopes, enable the Revenue officers precisely to explain and determine the principle on which the rates of rent are in each case fixed. Hitherto, generally speaking, the demand of Government seems to have been regulated by no clear or determinate rule. The facts being imperfectly ascertained, the settlement with the malguzars has been rather a composition for undefined demands than an accurate adjustment of rights, or a well understood contract.

85. Indeed, the fundamental question, whether there was to be recognized any limit to the Government demand beyond what it may impose upon itself, or what would apply to all taxation, has not been met with sufficient distinctness.

86. The general notion has certainly been, that the rents payable by the cultivators are regulated by fixed rates, determined by local custom, and that the Government jumma, whether levied directly from the ryots, or through intermediate malguzars, is to be adjusted by the same principle. But the distinction between rates binding the intermediate agents after settlement by the supreme power, and obligations attaching to the Government itself, has not been sufficiently maintained; and, as far as concerns this part of India, the data would seem to be wanting for any conclusive decision on the above question.

87. It appears, indeed, that the ancient Hindoo laws assigned to the sovereign a certain and moderate share of the produce; but, if we may judge of the practice of ancient times by that of more modern Hindoo principalities, it may apparently be assumed that the actual sums levied from the cultivators were by no means always limited by the nominal rates. In this part of India, moreover, the rights of the people, in their relation to the British Government, cannot be determined with reference to the rules of the Hindoo code. The arrangements of the Emperor Akber would seem to have been founded on the principle of a division of the crop between the Government and the cultivators in certain fixed proportions, the ordinary rule being apparently to fix the jumma at one-third of the average produce; but, besides that the rule would appear to have been arbitrarily imposed by the monarch, its application to various, and the most valuable articles of husbandry, does not appear to be distinctly ascertained.

88. So also in the Mogul system, as described by Mr. Grant,* who states the ordinary money rates to have been fixed by an average valuation of one-fourth of the produce, various exceptions are specified, and the rates, where fixed, are spoken of as fixed by authority.

89. The different sunnuds and perwannahs quoted in the discussions which preceded the perpetual settlement in Bengal, and those produced by the talookdars and istumrarders of the

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* In Bengal, a division of the crop seems to have been confined to the khomar lands. In these the ordinary rule was half and half. The Behar renters, in the absence of agreements, were authorized to take 22 ½ seers, leaving 17 ½ to the ryots.

Mr. Grant states the ordinary rule of division to have been, in lands not irrigated, half and half; in irrigated lands, one-third to Government, and two-thirds to the ryot.

For opium, sugar-cane, and other valuable articles, from one-fourth to one-eighth.

In Delhi, the avowed principle has been to take, as the Government due, half the grain produce. Clause 14, Section 53, Regulation XXVII. 1803, authorizes, for lands in full cultivation, a demand of five-eighths by the Government officer.

In some of the Madras provinces, the rules stated by Mr. Grant appear to have prevailed, the ryot's advantages being however curtailed by various exactions. In others, the ryot's share in lands not requiring irrigation seems to have varied from 40 to 60 in a hundred.

The ryotwar survey-rents would seem to have been fixed at the highest rate that each field could bear.

From the reports of the collectors in the Western Provinces, recorded in the proceedings of the 16th September 1820, it appeared that the sircaree share varied from one-eighth to five-eighths.

In Benares the rates varied from one-half to two-sixteenths, three-fifths, and two-thirds.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

the Western Provinces, would appear to enjoin generally a consideration for the ryots, but contain nothing to support the notion, that there was any recognized rule for determining the relative extent of their interests, and those of Government. Moreover, the system established by Akber and succeeding Mogul monarchs had apparently long ceased to regulate the proceedings of those rulers to whom the British Government succeeded, and by whom (excepting, perhaps, the feeling that it was impolitic and unjust to expel by exaction the hereditary cultivators, and a vague deference to ancient usage), no principle would probably have been admitted as of general application.

90. In various quarters, indeed, various rules are stated as fixing the mode in which the crop was divided between the sircar and the ryot, where the system of butaee or kunkoot prevailed.*

91. But besides that these rules admit only of partial application, there is no sufficient proof of their being binding on the ruling power. Moreover, the extent of the share assigned to Government is generally such as would absorb all the net rental of the country.

92. It exceeds, therefore, what it would appear to be expedient to demand; and consequently, supposing the fact to be established, that the rates specified were recognized as constituting the utmost limit of the Government jumma, they would not afford any practical rule for determining the amount to be actually assessed; since, as far as concerns the arrangements of our Government, a rule which allows a latitude beyond what expediency and propriety prescribe must of course be wholly inoperative.

93. On the whole, indeed, his Lordship in Council is disposed to conclude, that although the Native Governments, to whom we succeeded, allowed considerable weight to ancient custom, even in adjusting their pecuniary demands; and though, in later days especially, they were too weak to enforce all that they might regard as their just dues, yet that (subject to the general obligation of consulting the case of the ryots), the right of the ruling power to fix the rate of its demand was never questioned; that, in fact, whatever fixed rates existed had reference to an assessment made by the supreme authority, or its representative, which that authority might, if necessary, revise without the imputation of injustice, but which, until revised by order of the supreme authority, was binding on all subordinate Revenue managers.

94. Although, however, such appears to the Governor-general in Council to be the just view of the case, theoretically considered, it is not less the wish of his Lordship in Council, that in fixing the Government jumma, a careful advertence should be had to the rules and rates practically in force within the several local divisions.

95. All sudden alterations are of course to be avoided, without reference to the question of right. But, further, wherever fixed rates have long prevailed, the same principles as have regulated the determination of Government in regard to claims founded on prescription and long possession in other cases, would induce his Lordship in Council to recognize usage as constituting a sufficient title of right; provided, of course, the possession be *bonâ fide* not maintained through fraud or concealment.

96. The facts consequently relative to each mehal must be diligently sought in accounts and other written documents, as well as through oral testimony, advertence being at the same time had to any ordinances or declarations of the supreme power, and the rules and practices of subordinate authorities. The inquiry must embrace all varieties of land occupied by various tenants; the general rates, if any, established in the pergunnah being contrasted with those prevailing in each mouza or local division, and the origin and force of both being carefully noted.

97. When there may be no rule or custom to limit the Government demand, or where the law and custom of the country may justify a demand, such as, if enforced, would leave the tenure of the cultivator without value, the question will of course arise, what proportion of the crop, or what amount of rent it is proper to demand, with a view to the comfort of the people and the prosperity of the country.

98. This would be a question to be determined only after minute inquiry into the circumstances of individual mehals: for the numbers, castes, characters, habits, situations, and institutions of the people must be carefully considered, as well as the nature and productiveness of the land, and the facilities of disposing of its produce.

99. Generally, it is the desire and hope of Government that the great body of the agricultural community may be raised to a state of ease and affluence above what they now enjoy, and that if the possessions of individuals cannot be made more extensive, they may at least be made more secure and valuable.

100. But different classes may naturally require very different degrees of consideration, and even the bare calculation of profit and loss will vary greatly, from other causes than the mere nature of the soil.

101. In the case of Government especial caution is necessary to guard against an excessive demand; for there must always be great danger, lest, while we imagine that we take only a share of the net rent, we in fact encroach on the fair wages of labour and profits of stock; or even compel the cultivators to sacrifice the means of maintaining the actual cultivation, in order to discharge the Government jumma.

102. Independently, therefore, of any special reasons that may exist for particular moderation, and of cases wherein special agreements may be taken with a view to the construction of useful works or other similar improvements, it is essential that, in all cases, the agriculturist should enjoy a liberal return for his labour and capital; and that all authorities

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* Survey of Northern Circars.

should bear in mind, that the evil of an excessive demand, through which the growing prosperity of the country may be checked, is far more serious and extensive than that of a temporary sacrifice of the full dues of Government.

103. With the views already stated, his Lordship in Council anticipates the eventual expediency of granting special advantages to certain individuals and classes, beyond those which they can of right demand.

104. But the first object is to maintain the different classes in their present relative situations, and to avoid any measures that may induce an alteration in the condition of individuals or the dissolution of existing institutions, without a clear perception of advantage in the change.

105. As concerns the great body of the resident ryots, if those be recognized (as by the custom of the country they would appear entitled) to possess a permanent right of occupancy, it would seem to be indispensably necessary to the security of their rights, that the superior malguzars should be restricted to the rates of rent ascertained and determined at the settlement.

106. A right of occupancy, subject to an indefinite demand at the will of an individual, must plainly be nugatory. The very existence of such a right, therefore, on the part of the ryots (where established to exist) must be taken to imply some rule of limitation on the part of the Sudder malguzar; and whatever obscurity may have involved questions touching the rights of the State under governments constituted as those to which we succeeded, it seems never to have been doubted that the supreme authority possessed and frequently exercised the power of determining the rates of rent to be levied by the malguzars from the resident cultivators.

107. In this case, however, as when determining the demand of Government, his Lordship in Council must desire that long usage be fully adverted to. By it the claims of all classes, the zemindars as well as the ryots, must be generally determined, any deviation being to be justified by special circumstances. When, however, the Government may be about to resign in favour of the malguzars any part of what it might itself demand, either by granting leases on easy terms, or in perpetuity, or for a long term, the opportunity may of course be taken of making such stipulations in favour of the inferior tenantry as may appear proper. Hence even should cases be found in which the custom of the country may appear to leave the ryots least protected from excessive demands, Government may equitably interfere to secure them from it.

108. Where the ryots may be merely contract cultivators, holding from year to year, without any permanent obligation or tie, his Lordship in Council would not be disposed to introduce any change; for the system which attaches to the land various permanent interests independent of any contract between the parties, though it cannot without cruel injustice be destroyed, is not one desirable to establish.

109. But where the ryots possess a permanent right of occupancy, the examples of the few districts wherein rates were fixed by the Revenue officers at the permanent settlement would appear to show that such a scheme, while it is essential for the security of the ryots is also advantageous for the zemindars.

110. From the earliest period of the British administration, the propriety and necessity of taking measures to settle the rates according to which the rent demandable from the resident ryots should be adjusted, would appear to have been fully recognized; and those even who thought that the assessment should be left to the zemindars, concurred in requiring that a distinct and permanent settlement should be made with the cultivators.

111. The system adopted for the settlement and collection of the Government demand, under short leases and rapidly-adjusted contracts, was unfortunately such as to render the realization of the Government Revenue the chief object of the labours of the Government and its officers; and, in consequence, comparatively little progress was made, up to the time when the administration of the Marquis Cornwallis commenced, in ascertaining or recording the state of things in the Mofussil, and the rights and interests of the great body of the agricultural community.

112. Lord Cornwallis acted on the principle, that to fix the Government demand was the first step towards the proper settlement of the rights of the people; and further was persuaded, that for the security of the public Revenue a permanent, nay a perpetual settlement of the public jumma was urgently required.

113. To the completion of this work, consequently, the attention of that revered person was mainly directed; and the strong conviction with which he was impressed of its necessity and importance, rendering him apparently impatient of details by which its completion might be retarded, he seems to have relied on the rules for the issue of pottahs and the appointment of putwarries, together with the operation of the courts of justice, as affording sufficient security to the inferior tenantry.

114. The failure of those means, as applied under subsequent administrations, affords no ground for questioning, that the security of inferior rights and tenures was in the contemplation of the authors of the permanent settlement.

115. Though leaving the task of assessing their estates chiefly to the zemindars, who were required to issue pottahs, subject to the direction of the collectors as to the form, and of the courts of justice as to the terms, the intention of the Government appears clearly to have been, that the legal rates existing at the time of the settlement should be maintained.

116. The rules * which prohibit the imposition of new aboab or cesses: which prescribe the

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* Section 54 to 60, Regulation VIII. 1793; and Regulation IV. 1794.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

the consolidation of all existing demands, which direct the issue of pottahs, with the amount or rate of rent specifically adjusted, and which provide for the renewal of pottahs at determinate rates, when cancelled under the rules enacted against collusive or improvident agreements, all appear conclusively to evince the design of the Legislature to protect the ryots against any arbitrary enhancement of rents. The views of Lord Cornwallis are indeed specifically pronounced in his Minute of the 3d February 1790, wherein he distinctly declares that rents were only to be raised by reclaiming waste, or inducing the ryots to cultivate the more valuable articles of produce: and the preambles of Regulations XIX. and XLIV. 1793, by declaring the original right of Government to a certain proportion of the produce of every begah of land, and designating the profits of the malguzars as the difference between the value of such proportion of the produce and the sum payable to the public, appear to be founded on the principle, that the ryots' payments were to be regarded not as the mere rent of land due to an absolute proprietor, but as an assessment payable to intermediate managers, possessing a hereditary and transferable property in the incidents of their management.

117. In the Benares code* the rule was laid down distinctly, that all abooab or charges introduced subsequently to the year 1187 should be abolished, and the demand on the ryots for the land then cultivated by them was fixed by the rates of that year, the parties being allowed to make their own bargain for waste lands.

118. The provisions of Regulations V. 1812, were in no degree designed, nor, when duly considered, can they be interpreted as designed, to abridge the privileges of the ryots, or to abrogate their right to demand new pottahs at determinate rates, when their existing engagements may expire or may be cancelled.

119. In Benares it is stated, that the rule above quoted has operated to secure, in some degree at least, the rights of the ryots; but in Bengal and Behar the provisions in question seem to have been little effectual.

120. In truth, they are, certainly, somewhat wanting in that clearness which so important a matter demanded; and it cannot be concealed, that the great author of the permanent settlement, resting too much on the notion that the established rent was as much as the ryots generally could pay, or as the zemindar could reasonably wish to demand, did not estimate with sufficient distinctness, the degree in which the possession by the ryot of a right of occupancy at determinate rates, must limit the proprietary interest of the zemindar, nor provide with sufficient precision for such a limitation.

121. Further, too much reliance was undoubtedly placed on the effect of general laws which no specific measures were adopted to enforce, and in the instrumentality of the courts of justice which could scarcely be expected to afford protection to the parties chiefly exposed to danger, even if they had been better furnished with information as to the principles by which their decisions were to be regulated, while the cognizance of suits individually for a trifling sum, but involving the most important principles, rested for the most part with the inferior tribunals.

122. As far, therefore, as concerns the ryots, the perpetual settlement of the Lower Provinces must, his Lordship in Council apprehends, be held to have essentially failed to produce the contemplated benefits, with whatever advantages it may have otherwise been attended.

123. As to the expediency of maintaining the tenures of the ryots, or of allowing them to fall into the condition of tenants at will, the Governor-general in Council cannot view it as a question debateable. Their rights, his Lordship in Council considers it the bounden duty of Government to maintain, and though the policy of putting a perpetual limit to the rents payable by the cultivator may be mooted, when, in the progress of society, the surplus produce of his lands may so greatly vary, yet such a consideration would not afford any reason for questioning the expediency of giving permanency to rates for a considerable period of time.

124. The views entertained by the authorities in England are sufficiently explained by the instructions which they have repeatedly communicated both to this Government and to the Government of Fort St. George; and reserving for future consideration the question of the distribution of the fund arising out of the limitation of the Government demand, the importance of which will mainly depend on the permanency of the settlement; his Lordship in Council must, of course, desire to give full effect to the views and wishes of the Honourable Court, in regard to the measures to be taken for the protection of the ryots at all future settlements.

125. The example of Bengal has shown that further securities than those provided in the existing code are indispensable; and his Lordship in Council is strongly inclined to the opinion, that no real security can be given to the ryots, unless we distinctly act upon the principle of minutely ascertaining and recording the rents payable by individual ryots, of granting pottahs, or, at least, registering the ryots' holdings, and of maintaining the rates established at the settlement, during the term of such settlement, as an essential part of the assessment. The adoption of this course will apparently be entirely consistent with every thing we know of fixed principle in the system of preceding governments.

126. In directing and sanctioning ryotwar settlements under the government of Fort St. George, the Honourable Court would appear, as already intimated, to have constantly maintained this principle; and though in these provinces our long recognition of the

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* Section 3, Regulation II., and section 4 and 10, Regulation XLI. 1795.

zemindars as hereditary proprietors of all interests attaching to their zemindaries, and not inconsistent with the right of others, must oppose a serious objection to any plan of general ryotwar management, which is, besides, in the judgment of the Governor-general in Council, not otherwise expedient, yet the right of Government to interfere to fix and define, by means of the Revenue officers, the relative rights of zemindars and ryots, and thus to make a ryotwar settlement, howsoever the mehal may be subsequently managed, appears to his Lordship in Council to be incontestable.

127. It might, of course, greatly simplify the arrangement, if, as has been proposed, the assessment were fixed at a certain specific share of the estimated produce. His Lordship in Council, however, apprehends that no such rule could be generally applied. In an early stage of society, or in limited tracts where the soil and other circumstances may be found to be nearly uniform, a certain share of the produce may perhaps be demanded as an equivalent for the use of lands of which the productive power will not materially vary: but in more advanced stages, and in extensive provinces embracing many varieties of soil and situation, there must necessarily be much land cultivated, of which the whole crop does little more than repay the labour of the husbandman, and much that affords a large surplus, after meeting the wages of labour and the charge for capital employed in its tillage. Nothing consequently could be a less equitable scheme than to fix the Government tax by one universal rate of partition of the gross produce.

128. Of various mehals (however various their circumstances), we may, of course, strike the average, and assume that, one estate with another, the net rent amounts to one third or one fourth of the produce. We may thus establish a general rate or rates, according to which the amount to be required from an officer or malguzar charged with the collections of an extensive pergunnah shall be regulated and their accounts checked. But such rates cannot generally be applied to individual villages, still less to individual fields, further than as one means of determining their aggregate produce. It seems, therefore, essentially necessary to enter on the task of fixing, in detail, the rates of rent and modes of payment current in each mouza, and applicable to each field; and anything short of this must be regarded as a very imperfect settlement.

129. When the rates of rent payable by the cultivators are settled, it will remain to determine the nature and extent of the advantages to be assigned to the intermediate managers or others, and the manner and proportion in which the net rent and profit arising out of the limitation of the Government demand is to be distributed.

130. If any limits be put to the subdivision of mehals (considered as items of the Public Revenue, or trusts vested in the malguzars), it will, of course, require mature consideration to determine, whether the same or any other limit shall be imposed to the subdivision of the properties more immediately attaching to the soil: a question equally important and difficult.

131. The various circumstances of different mehals will doubtless require a considerable variety of scheme in regulating these important points; and before passing any final orders on the subject, his Lordship in Council must desire to have before him several individual cases, in all their detail, with a full explanation of the views and sentiments entertained by the Board and by the local officers. So also, his Lordship in Council would wish to decide on any questions relative to miscellaneous cesses and sewaee collections, with reference to individual cases.

132. This principle his Lordship in Council conceives it right to observe equally in Cuttack; though tenures appear to be there less complicated than in the Western Provinces, and much valuable information relative to them has now been placed on the records of Government.

133. Of such information no part is more valuable or important than that contained in the memoir prepared by the secretary to the commissioner. The Governor-general in Council has consequently perused that paper with the highest satisfaction and interest, and on some points his Lordship in Council deems it proper to take this opportunity of recording his views and sentiments.

134. Cuttack, like our other provinces in this part of India, appears generally to have preserved the original division of the country into mouzas or townships: the productive lands of each being, with partial exceptions, cultivated, as in Bengal, either by fixed residents (thanee ryots), or by py-khoost ryots, migrating farmers, or the residents of adjoining mouzas.

135. The former appear to have possessed the right of occupying their fields, from generation to generation, subject to the payment of the Revenue of Government and the established dues of its officers. They enjoyed, likewise, free from assessment, the ground on which their houses were built, and a small portion surrounding it; and had further apparently the privilege of free pasture for the cattle employed in tillage, and the right of using the spontaneous productions of the waste, to the extent required for the construction and repair of their houses and the instruments of husbandry.

136. Still they would seem to have been so heavily taxed, that their tenures were without exchangeable value, and sales consequently were unknown. Their situation, indeed, is represented as having been, and as still being, inferior in comfort to that of the py-khoost ryots, or contract cultivators, who claimed no permanent tenure in the lands occupied by them.

137. In this respect Cuttack would appear to resemble the adjoining provinces of the Madras Presidency, in which it is stated that, throughout the country, from Nellore to Ganjam, the occupant cultivators (Cadeems), though enjoying the right of holding their lands from generation to generation, subject to the payment of the public dues, derived from

it no rent, and had never been known to dispose of their tenures by sale. Such, indeed, would appear to have been generally the case of the khoed-khoost ryots of Bengal.

138. But, as will hereafter be more particularly observed, excepting the Government, there would appear to have existed in Cuttack no one to contest the right of the resident ryots to be regarded as proprietors of the land they tilled.

139. As in other parts of the country, various parcels of land in each village were held free of assessment, either by different officers in virtue of their offices, or were appropriated to religious and other purposes. But a peculiar class of landholders appear to have been created through the sale, by the Government officers, of separate parcels of land, generally of small extent, and stated to be waste, excluded from the general rent-roll (bunjur kharij jumma).

140. The possessions of these persons (denominated khureedah lands or milk khureedagee, and their owners, Milkdars Khureedadars), seem to have been originally purchased as free of assessment, but subsequently rendered liable to a fixed quit-rent. They were distinguished from the ryotee lands, in being more distinctly recognized as the absolute property of the occupants; and further in this, that they would seem to have frequently possessed a considerable value.

141. A further peculiarity appears in the establishment of the villages called putnas, by the separation from the mouzas of certain spots of ground appropriated as the sites of houses, gardens, and other similar purposes.

142. Of these, as they seldom contained any arable land, the Revenue would appear to have consisted chiefly of ground-rent (chandeena) levied on each of the premises, with occasional cesses. The occupants would appear to have been regarded as owners of their respective possessions, but the nature of the tenure has not been fully explained.

143. The occupants of these putnas would appear to have frequently possessed considerable tracts of khureedah land; and the collection of the Revenue payable on account of such lands being in other cases also distinctly collected, there thence arose, a further violation of the mouzawarree division of the district through the system on Revenue management.

144. It would thus appear, that no less than 800 khureedah mehals were entered on the Government rent-roll, assessed with an aggregate jumma of only rupees 57,996, some of them consisting of parcels of land scattered through various mouzas and pergunnahs.

145. In other respects, also, the divisions of the country, as concerned the system of Revenue management, were wanting in uniformity.

146. The Mogulbundy portion of the district was indeed divided into pergunnahs, but there would not appear to have been any regular system of Revenue jurisdiction.

147. Of various mouzas, stated at above 580, the management would appear to have been vested in mocuddums, accounting for their collections directly to the aumils.

148. The largest portion of the district appears to have been placed under the management of a superior class (chowdrees or canoongoes) similarly accounting to the Government, whose mehals, consisting each of several mouzas, were denominated talooks or tuppahs; and exclusive of the zemindarry of the Khoordah Rajah, seven pergunnahs of the 150 which comprised the Mogulbundy were held by zemindars.

149. A portion of these zemindarries would seem to have been held by subordinate talookdars; in other cases mocuddums accounted directly to the zemindar, and some mouzas were managed immediately by the zemindar, without the intervention of either talookdars or mocuddums.

150. So, also, about a moiety of the villages constituting the talookdarry mehals, are stated to have been managed by mocuddums in subordination to the talookdars; the collections of the other moiety being made under the immediate direction of the latter, through the instrumentality of the karjee or village putwarry, and no mocuddums being known therein.

151. In the rajwarrah portion of the district, the system of management appears to have been nearly similar, excepting that there the tributary zemindars were subject to a light quit-rent, and bearing the character of hereditary chieftains, bound to military service rather than to civil obedience, they were left nearly uncontrolled (no one within their domains being allowed to look to any other authority,) and that the subordination of the different classes (the khundaits, dulbehras, and pudhans) answering to the talookdars and mocuddums of the Mogulbundy, would seem to have been more uniformly maintained.

152. Under the system pursued in the Mogulbundy, persons of various descriptions were, on our acquiring the province, found entered in the native records as responsible for the Revenue of the different mehals, viz. zemindars, talookdars (chowdrees and canoongoes), mocuddums, and other officers, some hereditary, some temporary, some elective.

153. A few estates, denominated killahs and managed by khundaits, appear to have been held under circumstances and by classes nearly similar to those of the rajwarrah, the remnants of a class whom it seems to have been the studied purpose of the Native Governments to put down, whenever they had strength for the attempt. The malguzars of these seem to have borne the character of hereditary leaders of a rude militia; enjoying assignments for their support, subject to a greater or less quit-rent, rather than that of ordinary zemindars; though this title in Cuttack was almost exclusively confined to this class and to the rajahs.

154. Of all the above descriptions, various persons would appear to have been admitted to engage as proprietors, without any attempt accurately to define their rights and privileges. The most important classes would appear to be the zemindars, talookdars and mocuddums. Of the two last, some, as above stated, paid the Revenue collected by them directly to Government; others to the superior zemindars and talookdars.

155. The facts stated by Mr. Stirling appear to evince, that the zemindars, talookdars, and mocuddums, though alike possessing an hereditary and apparently transferable interest

Appendix, No. 79.

Settlement of the Upper Provinces.

in certain perquisites of office or service lands, and allowed, under certain restrictions, to dispose of waste or unappropriated land, acted, generally speaking, in regard to the lands occupied by the ryots and the rents of them, merely in the capacity of public officers liable to be displaced for mismanagement. Further, it would seem that for the last thirty or thirty-five years preceding our acquisition of the province, a large proportion of the zemindars and talookdars had been actually displaced by the Mahratta rulers, probably on grounds similar to those which are stated by Mr. Elphinstone to have induced the Poonah Government to discontinue the employment of the zemindars, and to transact all business directly with the potails, by means of its own officers.

156. The zemindars, talookdars and mocuddums would appear to have differed in the extent, not in the nature, of the interests possessed by them*. If any distinction can be drawn, the last-mentioned class may be considered to have had a closer lien on the villages under their management; resembling nearly the potails of the villages in the territory recently acquired on the other side of India, who are indeed, it would seem, likewise denominated mocuddums.

157. In Cuttack, too, as in the territory in question, the mocuddummy of waste or deserted villages would appear to have been sold by the superior officers of Government; but the purchasers in such cases would seem to have stood precisely on a footing with the hereditary mocuddums, who had derived their office from their ancestors. So, also, the nature of the tenure of the mocuddums and talookdars would appear to have been in all respects the same, whether they paid their revenue directly to the aumil, or through an intermediate and hereditary officer.

158. Under our system, however, the circumstance appears very importantly to have affected the condition of the parties; and it is a question of equal magnitude and difficulty, to determine how far the effects produced under that system can now be remedied.

159. It appears certain that almost all the Sudder malguzars of the province were admitted to the enjoyment of advantages much beyond what they had enjoyed under the Mahratta Government; and although, in so far as the arrangement may have operated only as the relinquishment of the right of Government to a property in the soil, it is not perhaps to be regretted, and is indeed conformable with the principle of the system followed in Bengal, yet the error must not be allowed to injure the rights, privileges, or comforts of other and more numerous classes.

160. It is first to be considered, what rights Government or its officers can justly be held to have recognized by the act of settlement under the rules of Regulation XII. 1805.

161. The whole foundation of our Bengal Revenue code resting on the recognition of private property in the soil, and the relinquishment by Government of any right in land occupied by individuals beyond that of assessing and collecting the public Revenue, it may be assumed that the Sudder malguzar, if admitted to engage as proprietor, was intended to be vested, subject to the payment of the Government Revenue, with the absolute property of all land in which no other individual possessed a fixed and permanent interest, and which may have been held and managed by such malguzar, his representatives or assignees. Lands occupied by contract cultivators, accounting for their rents immediately to the Sudder malguzar, were thus to be regarded as the full property of such malguzar, subject to the stipulations of the contract.

162. It was also doubtless intended to recognize the full property of the zemindars in unclaimed waste lands lying within the limits of their mehals.

163. Further, it was certainly designed to recognize in the zemindars and talookdars an hereditary and transferable interest in all the legal profits attached to the zemindarry or talookdarry, and to relinquish, on the part of Government, all claim to divest them of their property, excepting for crimes or defaults specifically provided.

164. Beyond this, the Governor-general in Council does not conceive that the admission to engagements can be taken to have pledged Government in favour of the engaging party; and his Lordship in Council is not disposed generally to regret that a concession to the above extent should have been made, though on misinformation; nor would Government now propose to retract the pledge given, excepting on clear grounds of necessity or high public expediency.

165. Whatever advantages, however, were thus designed to be vested in the Sudder malguzars, it was certainly not intended in any degree to compromise the rights of the inferior tenantry; and however defective the Bengal code may be considered in its definition of the interests designed to be vested in the zemindar, it has at least distinctly reserved to Government the right of enacting such regulations as may be judged proper for the protection and welfare of the dependant talookdars, ryots, and other cultivators of the soil†; and when duly considered, affords not the slightest countenance to the opinion that the zemindars are to be held absolute proprietors of the lands for the revenue of which they have engaged.

166. The property of the zemindars in the mehals for which they engaged must thus be held subject to all private rights existing at the time of settlement; and further subject to such rules as the Government shall deem necessary for the good of the great body of the agricultural community.

167. If

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* *See* Deeds of Sale annexed to Elphinstone's Report.

† Section 8, Regulation I. 1793.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

167. If this be true in regard to the persons first admitted to engage, there is assuredly nothing in a public sale to convey to the purchaser rights more extensive than those with which the original engager was vested. Tenures, indeed, which may have originated with the original engager or his representative, subsequently to the settlement, or which such engager may, at the time of settlement have been competent to set aside, are liable to be avoided by the purchaser of an estate sold for arrears, unless otherwise specially provided; because the act of sale transfers to the purchaser all the property and privileges which the engaging party possessed at the time of settlement, free from any incumbrances subsequently imposed upon them by that party; the property and privileges so possessed being perpetually hypothecated to Government for the Revenue payable by the engager. But there is nothing in the Regulations to justify the opinion, that a public sale operates to annul the rights of any person having a hereditary property in the land or in the rents of it, not being party to the engagement on which the default occurred; or to vest the purchaser with rights not recognised as belonging to the original engager.

168. The sale, for the arrears of Revenue, of the property and perquisites belonging to hereditary Revenue managers, being not uncommon under the native Government, it is not apparent why our public sales should have been understood to convey a different property; and, at all events, his Lordship in Council can never allow any alleged misapprehension on the part of the purchasers or of the Revenue officers, to constitute a sufficient ground for sacrificing the rights of third parties, whatever claims the purchasers may be able to establish to compensation for damage sustained.

169. In fact, however, although the purchasers from Bengal may, in some cases, have speculated on the neglect of Government and its officers to interpose for the security of the inferior tenantry, and may have anticipated the profits derivable from unlimited exaction, they can scarcely have been ignorant of the right of Government so to interpose; and to claims grounded on such speculation his Lordship in Council would be little disposed to listen.

170. In regard, therefore, to the thanee ryots or resident cultivators, who would appear to have possessed a permanent title of occupancy subject to the payment of the Government assessment, his Lordship in Council considers it to be clearly competent to the Government to interpose to fix, for a term, or in perpetuity, the relative rates of rent with which they shall be chargeable, whether they hold under the malguzars originally admitted, or under persons who have succeeded to the property of these by public sale.

171. From Mr. Stirling's report there seems reason to think that the existing rates are in some cases too high; and Government will, of course, be prepared to admit such abatements in the Sudder jumma as may appear to be necessary, on revision of the mofussil jummabundy.

172. Wherever there is reason to think that the ryots are suffering under an excessive assessment, there it is desirable that the revisions should be soonest undertaken. So also where, as in the case of Saibeer, the rights of the ryots may be considered to be particularly in jeopardy, from the character of the zemindar or his agents, the circumstance should lead to an early re-settlement.

173. In regard, indeed, to original zemindars and talookdars, if in any instances it should be found necessary to deprive them of the management of the mehals for which they are under engagments in order to secure the great body of the ryots, his Lordship in Council would consider it to be clearly equitable to revert to the original condition of things, notwithstanding that the Sudder malguzars have, for a considerable period of years, been erroneously recognised as possessing interests much more extensive than properly belonged to them; and in regard to the purchasers by public sale, should the removal of any of them be urgently required for the general good, they would not apparently have any just reason to complain, if required to surrender their purchase on receiving adequate compensation for the interests now legally possessed by them.

174. So, likewise, in regard to subordinate talookdars and mocuddums, there can be no doubt that the Government and its officers are authorized and bound to interpose, to secure for them their legal dues. Of the former class (talookdars) few probably have been excluded from engagements; but some are stated still to exist in Cordais, and considering the recent origin of that zemindarry, and the distinctness with which the title deeds show it to be an official tenure, the hereditary nature of which may be doubted, the right of interfering may he considered to rest on peculiarly strong grounds.

175. Whenever, indeed, the talookdars fell within the scope of clause 9, section 4, Regulation XII. 1805, or under that of section 5, Regulation VIII. 1793 (which under the 36th section of the first-mentioned Regulation, his Lordship in Council conceives to be applicable to Cuttack), they would appear to have been entitled to the advantage of separate engagements.

176. It is true that, under the information now furnished by Mr. Stirling's report, (which must of course, in each case, be distinctly verified before it is acted upon,) the talookdars would appear to possess but a slender title to the character of proprietors of the lands comprised in their talookdarry; but their property therein is of the same character with that of the superior zemindar, and, on that ground, according to the principle of the Bengal code, their claim to separation must be admitted.

177. It may now become a question how far it is desirable to multiply such engagers, since, if much multiplied, we may ultimately have nearly all the inconvenience that would result from a ryotwar settlement, without the advantages that might attend that measure; and, in equity, there seems to be no more reason for setting aside the zemindar, in order to admit an inferior manager to engagements with Government, than for discontinuing the interference

Appendix, No. 79.

Settlement of the Upper Provinces.

interference of the inferior manager, in order that the zemindar may have direct communication with the cultivators or their representatives. In either case, compensation should be given proportioned to the interest set aside.

178. Where, indeed, zemindarries may be so large as to render it necessary for the Sudder malguzar to have recourse to the system of under-farming, a special ground will exist for desiring the subdivision of such extensive domains. But even in this case, the good of the country would probably best be consulted by vesting the management of the several villages in distinct persons, more nearly connected with the ryots than the talookdars.

179. Under this consideration, the admission of the mocuddums, as proposed by Mr. Stirling, would appear to be desirable, though care must be taken lest they are allowed too extensive privileges to the injury of other individuals or classes.

180. Mr. Stirling appears justly to conceive, that the muzcoory mocuddums, or those who paid their Revenue directly to the aumils, and who have subsequently been admitted by our officers to engage as proprietors, did in fact enjoy no higher species of property than those mocuddums who accounted for their collections to intermediate officers. It is still more satisfactorily shown, that those persons who purchased the mocuddummy from the talookdars or other superior officers, possessed no better claims than the hereditary mocuddums into whose class they were thus admitted, though the latter rested their title on prescription, not on deeds of purchase. But since clause 9, section 5, Regulation XII. 1805, appears distinctly to limit the mocuddum's right of entering into engagements with Government, in cases where there was a proprietor forthcoming, to those who had, for upwards of five years preceding the conquest, paid the Revenue of their villages directly to the aumils, the zemindars and talookdars who were admitted to proprietary engagements under that law, and especially those who purchased at Government sales, might justly complain of mocuddums not falling within the above description, should be separated from them without their receiving full compensation for the loss of any advantages which they are legally entitled to derive from the villages managed by such mocuddums. *Sic. Orig.*

181. Mocuddums falling under the above description (and the number will probably be considerable) are clearly entitled to separation; and though, in all cases wherein any one may be deprived of perquisites or profits legally possessed by him, his Lordship in Council deems it equitable to allow compensation, yet it is clear that the auction purchasers, who bought subject to the operation of the clause cited, can have no peculiar title to resist the admission of such mocuddums to direct engagements.

182. The question of separation ought, his Lordship in Council is clearly of opinion, still to rest, in the first instance, with the Revenue officers, to whom, indeed, the decision of the point must be confined, uutil Government is further prepared to declare the principle by which the matter (in its nature one of arbitrary regulation) is to be determined.

183. As already observed, care must be taken, in cases where the mocuddums may be admitted to engagements, that they are not allowed privileges beyond what properly belong to them, to the injury of subordinate holders or co-sharers.

184. There appears reason to apprehend that, under the decree of the Sudder Dewanny Adawlut to which Mr. Stirling refers, the mocuddums may have been allowed too much; not only because, consistently with the Bengal code, no provision was made for the zemindar when deprived of the management, but because in Behar at least there ought to have been inquiry to ascertain whether the mocuddums were sole proprietors, or only the representatives of a class of proprietors vested with equal rights.

185. Where the mocuddums have been dispossessed of their lands and have retained no acknowledgement of their mocuddummy right, his Lordship in Council is not aware of any sufficient reason for exempting their claims from the ordinary rules of limitation. Where possession has been retained, it would appear inequitable to bar the right to separation on account of the past settlements with others, since our system has obviously not been such as to afford adequate opportunity for the assertion of claims to engage.

186. It is justly observed by Mr. Stirling, that the mere term of Malik or malikana cannot be taken to evidence any particular extent of proprietary right, until the nature of the interest to which they apply is accurately ascertained; and there is reason to believe that the mocuddums are sometimes denominated maliks of the mouza, when it is merely designed to speak of them as the managers and masters.*

187. Hence the necessity, in each case, of minute inquiry into the actual state of property, and hence one ground for the fixed determination of Government to allow of no general statements, however respectably supported, to supersede such minute investigation.

188. Assuming the facts as stated in regard to the mocuddums of Cuttack, it is to be observed, that the admission of those persons to engagements is a question of expediency, not of right. All that they can absolutely demand is, security for their existing privileges; the remark above stated, in regard to zemindars and talookdars, applying equally to those persons in their relation with mocuddums.

189. Where mocuddums may have been or may hereafter be admitted to engage with Government, it would seem to be necessary distinctly to provide for the cases of future succession.

190. The class of mocuddums who are denominated zatee will, of course, be carefully distinguished, that they may be confined to their proper sphere, whether as agents of the Sudder malguzar, or as representatives of the village community.

191. With

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* It is so in the Treatise referred to by the Board of Revenue for the Central Provinces.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

191. With respect to the villages denominated py-khoost, viz. those in which the talookdars are said to have collected the rents of the several ryots through the agency of a karjee or putwarry, his Lordship in Council presumes there existed no class of hereditary managers between the ryots and the talookdar.

192. The precise circumstances of such villages are not, however, fully explained; and though denominated py-khoost, the term is not stated to imply the entire absence of resident cultivators. The rights of these, therefore, will have to be investigated and secured. So, also, if the village accountant or watchman shall be found to possess a hereditary right in lands or official perquisites, the particulars must be noted; and where they may not possess such advantages, it will be expedient to make a distinct provision for them at the time of settlement.

193. The observations above stated in regard to the hereditary mocuddums, would appear to apply, for the most part, to the padhans of Khoordah and the adjoining pergunnahs, unless where it shall clearly appear that those possessed no fixed interests.

194. In Khoordah, indeed, it is stated, that these persons were in fact merely servants of the rajah, holding at his pleasure. But it must be recollected that the rajah was, like the other Gurjat chiefs, rather a tributary chief than a subject zemindar. His right of dismissing the padhans and bhooees may probably have rested on the same grounds with that exercised by the Government itself, to be exerted, like all prerogatives of a sovereign, only on due cause, not like the arbitrary will of an individual in regard to his private servants.

195. That the pudhans and bhooees possessed some permanent rights, of which they could not justly be divested without adequate cause, appears probable from some of the facts mentioned by Mr. Stirling; particularly from the sale of their official perquisites and office lands, and from the proceeding held by Mr. Græme in regard to Limbaee, and the distinct mention therein contained of the wuttun of the parties.

196. The circumstances of these persons must therefore be the subject of particular inquiry.

197. With respect to the malguzars (karjees and others) who were admitted to engage for lands of which they had only the temporary management, such mehals appear to be of small extent; and, provided care be taken to protect the ryots, there would not appear to be any sufficient reason for desiring to undo the arrangement, however erroneous the conception under which it was adopted.

198. In regard to the poorsettees, who appear, in some cases, to have been converted from elective representatives, or officers into permanent engagers for the putnas, by whose inhabitants they were chosen, the facts are not sufficiently explained to enable his Lordship in Council to say how far any change is now desirable in itself, or desired by the people.

199. The holders of khureedah lands, if possessing, as is stated, an absolute right of property in their respective tenures, are entitled to separation on the general principles of the existing code, and ought to be separated, if desirous of being so, otherwise the number and nature of these tenures are such as that the general admission of them to engagements may certainly be attended with considerable inconvenience; and it ought apparently to be peculiarly easy, by a proper record of their possessions, to afford them full security against exaction by the Sudder malguzars.

200. In regard to the sasun villages, which are stated to be possessed by colonies of Brahmins, all enjoying equal rights of property, his Lordship in Council is not immediately prepared to decide whether any or what change should be made in the system of management heretofore pursued. They appear to differ little from the putteedarry and byachara villages of the Western Provinces.

201. The Regulation proposed to be enacted will apparently afford to the Revenue officers the means of settling all the most important points, relative to the rights and interests of the people, that are detailed in Mr. Stirling's report. As the several cases arise, the particulars of each will be fully developed; and as it is the design of his Lordship in Council that all cases involving general principles not settled by Government on a full consideration under the rules of the approaching settlement, should be distinctly submitted to the Governor-general in Council, notwithstanding any law or resolution heretofore passed, it must be clearly understood that all past decisions and orders founded on general reports are to be regarded as liable to future revision.

202. His Lordship in Council must, at the same time, express a high sense of the value of the paper prepared by Mr. Stirling, which has thrown a strong light on the circumstances of the province, and is calculated essentially to aid Government and the authorities at home in the consideration of the course to be hereafter pursued in the administration of its revenues.

203. The evil of exaction noticed by Mr. Stirling will, his Lordship in Council would hope, be much diminished by the mofussil settlements to be hereafter made. Any more direct rules for preventing it will belong rather to a Regulation touching the collection of revenue and rent, than to that which relates merely to the settlement; and on the former his Lordship in Council expects to receive a communication from the Boards of such provisions as may appear advisable.

204. With respect to mortgagees, his Lordship in Council conceives there is no objection to the admission of such persons to the management of the estate mortgaged, when agreed to by the mortgager or decreed by the court, whether at the time of settlement or otherwise; and though such an arrangement cannot, of course, be allowed to relieve the estate from liability for the Government Revenue (the mortgagee being, in effect, the representative of the mortgager), yet it will be proper to provide that the benamee purchase by a default-

Appendix, No. 79.

Settlement of the Upper Provinces.

ing mortgagee shall induce a forfeiture of the rights of that person without affecting those of the mortgager.

205. But this point, also, though as being discussed in Mr. Stirling's valuable report, his Lordship in Council has deemed it proper to notice it, does not appear to be immediately connected with the question of settlement.

206. In regard to Cuttack, his Lordship in Council will only further observe in this place that, as stated by the Commissioner, it appears to be essentially necessary to the well-being of the country, that the Rajah of Koordah, and the proprietors of the pergunnahs Chowbeescoond, &c. should, for a time at least, be excluded from the management of their zemindarries, since it can scarcely be doubted that their admission would miserably destroy the improvement which has been so happily effected. The same principle will probably require to be acted upon in other quarters, and it will therefore be proper to make a general provision on the subject.

207. The Boards are already aware of the wish of Goverment, that special measures should be taken to secure the putwarrees and village police in the enjoyment of their proper dues, and to require the execution of their proper functions. If the amount payable to the putwarree be carefully ascertained and recorded, and if the Revenue officers act up to the determination of protecting those officers in the discharge of their duty, and of punishing their neglect, his Lordship in Council would conceive that little or no alteration in the existing law will be necessary. Duly enforced, that law would appear to provide for every thing which could be attained, under an express declaration that the putwarrees were public officers; and if it be not so enforced, it may be doubted whether the appointment of putwarrees by Collectors would render them more efficient, while it might certainly render them mischievous.

208. His Lordship in Council will, however, be very ready to consider favourably any suggestions for improving the system.

209. The Governor-general in Council will also be fully prepared to receive favourably any distinct suggestions calculated to render the office of canoongoe more efficient and generally useful.

210. But his Lordship in Council is disposed to doubt whether that object would be promoted by remunerating the canoongoes in the form of a russoom to be collected from each village, as appears to be suggested by the Central Board.

211. With respect to the course of proceeding to be followed by the Revenue officers, and the powers to be vested in them when making the settlement, as proposed, these points have been already partially noticed in considering the measures to be adopted on the expiration of the existing leases. Some further remarks, however, appear to be necessary.

212. On the former point, his Lordship in Council approves generally of the scheme which both the Boards of Commissioners have proposed, viz. that the Native officers shall, in the first instance, be required to effect a minute investigation of the several matters to be determined and recorded at the settlement; and that the collectors, or other officers exercising the powers of collector, after carefully arranging and recording the accounts and statements so furnished, shall proceed to the several villages for the purpose of making the settlement on the spot, of determining disputed claims, and of taking engagements from the persons who are to be admitted as parties to the settlement.

213. It appears, however, to his Lordship in Council, that the duties of the collectors and other European officers should not be confined to any loose or general inquiry into the accuracy of the information and accounts furnished by the Native officers; but that they must adopt such measures, and examine such persons, as may be necessary to justify the admission of the accounts and statements furnished by the Native officers, where admitted, and their rejection, where rejected on solid grounds, such as would serve for the foundation of a judicial award. So also, in regard to all facts recorded by themselves, the best evidence procurable ought, in every instance, to be procured. Any general statement, unsupported by specific proof, must be utterly rejected, and estimates or conjectures, founded on a variety of doubtful information, if at all admitted, must be admitted only at their real worth.

214. Further, it is the desire of Government (and, if fulfilled, nothing can tend more to general accuracy), that in all practicable cases pottahs shall be granted to each ryot; or, at least, that a distinct register should be prepared, specifying lands held by each, and the conditions attaching to the tenure.

215. The collectors will, of course, understand that, however desirable it is to render the engagement of the cultivators specific, both as to land and rent, it is not intended to force things unnaturally to this issue.

216. In many cases, the objections of the ryots themselves to engage permanently to cultivate a given extent of land will probably be found insuperable; and, in such instances, it may not be practicable to do more than to prepare a general schedule, specifying the rates and conditions on which the land is to be cultivated.

217. Gradually, it may be hoped, with the increase of substance and the sense of security, the cultivators will recognise the advantage of distinct engagements; but, in the first instance, even should their objections appear to be founded in ignorance and prejudice, they must not be lightly set aside.

218 In all cases, indeed, a careful advertence must be had to the circumstances of the village, and to the character of the classes and persons by whom the land is owned and occupied, before we attempt to act on any general rule.

219. In regard to the powers to be exercised by officers making settlements, it appears to

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

to his Lordship in Council to be expedient generally to adopt the rules contained in the draft which was circulated on the 14th February last, with some modifications.

220. The acting commissioner in Cuttack has expressed a decided opinion in favour of the expediency of those rules.

221. The senior member of the Western Board has also expressed a general opinion in favour of the provisions of the draft, though suggesting some important points for discussion, which it will be proper here to notice.

222. His Lordship in Council observes*, that it was the wish of Government that the settlement of all estates of which the present malguzars might relinquish the management, as well as of all estates now held khas or let in farm, should be made in the careful and detailed manner generally prescribed; and his Lordship in Council hoped that the number of such estates would not be so great as to prevent the Revenue authorities from accomplishing that object without risk to the Government Revenue; and it was, of course, intended that the re-settlement of these estates should first be taken in hand.

223. To provide, however, for cases in which the Revenue officers may not have it in their power to make a revised settlement in the detailed manner proposed, and in which it may still appear expedient to conclude intermediately fresh engagements for the payment of the Government Revenue, through a Sudder malguzar or farmer, it may be advisable to allow the Revenue officers to conclude settlements in the ordinary mode; but when that may be done, and the jumma may be adjusted without the detailed investigation desired, it will be proper that the leases granted should not exceed the period of five years. His Lordship in Council trusts that the instances may be few in which such an arrangement will be necessary.

224. His Lordship in Council has already stated his concurrence in the opinion expressed by Mr. Ross†, that in some instances it will be expedient to grant leases for longer periods than are to be generally given, or are authorized in the case of farming. He will take this opportunity of intimating his hope, that a recourse to farming may be of very rare occurrence, and that the system of khas management may, where necessary, be pursued free from the abuses which have hitherto too generally prevailed.

225. As above remarked, Government is precluded from authorizing any measures calculated to pledge it to the system of a perpetual settlement‡. The suggestions contained in these paragraphs will be specially brought to the notice of the authorities at home, with whom the determination of the question now rests.

226. The careful definition of limits being to form an essential part of all future settlements, his Lordship in Council does not conceive that the provision herein quoted is liable to the objection stated§. It must be unnecessary to observe how essentially litigation between individuals will be checked by the fixing of boundaries; and as it will be at the option of Government to urge or relinquish any rights it may possess on the ground of towfer land, his Lordship in Council cannot anticipate the occurrence of hurtful litigation from a provision which goes merely to render more precise and distinct the nature of the contract entered into with the malguzar, and thus to facilitate the successful assertion of the Government rights when it may be thought proper to assert them.

227. His Lordship in Council will take this opportunity of remarking, that he has noticed with much approbation a rule common to the instructions framed by both Boards for determining precisely the value of all land in dispute, so as to admit of the immediate adjustment of the Revenue on any change of possession.

228. His Lordship in Council considers it to be well established ‖, that the Native Governments, in the exercise of their recognised prerogative, were in the habit of making grants of unappropriated waste land; and the rule which reserves an allowance of ten per cent. in the amount payable to Government, with other privileges and perquisites to which, by the custom of the country, the owner of waste so assigned could claim, does not appear, therefore, to be open to any sufficient objection. Ordinarily, indeed, his Lordship in Council would be disposed to consider the assumption to be justly open to Government, that wastes unappropriated are the property of the state, unless the contrary can be clearly shown, the proof resting with the zemindar; and, arguing from the analogy of extensive principalities, our Revenue officers appear, in several cases, too easily to have admitted indefinite claims to waste, on the part of persons whose property ought to have been distinctly restriced to the limits assigned to them by the public records.

229. It is not, of course, intended to interfere with uncultivated lands necessary for the pasturage of cattle; and attention must be paid to the sources whence the cultivators derive the instruments of husbandry. On the other hand, an undue encouragement must not be given to the breeders of cattle by an exemption from rent.

230. Some provision for regulating the grant of malikana, with reference to the interest of the parties, appears to be indispensable¶, and his Lordship in Council would hope that, when the circumstances of the several mehals are properly developed, no serious difficulty will be experienced in adjusting the matter under the proposed rules. His Lordship in Council, at the same time, trusts that, under the system of moderation to be hereafter followed, the cases of recusance will be rare.

231. The rule inquestion was prepared with full advertence to the draft submitted by the late members of the Board, Sir E. Colebrooke and Mr. Trant; by the former of whom the plan explained in the printed Resolution of the 22d December 1820 was generally approved.

232. His

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* Paragraphs 4 and 5. † Paragraph 6. ‡ Paragraphs 8 and 9. § Paragraph 10. ‖ Paragraph 11. ¶ Paragraph 12.

Appendix, No. 79.

Settlement of the Upper Provinces.

232. His Lordship in Council observes*, that the rule referred to in this paragraph is in substance the same with that which was proposed by the late Mr. S. Waring, with especial reference to the byachara tenures of Bundlecund. It will be seen that it is confined to cases wherein, by the custom of the country, the several sharers may be liable to the periodical adjustment of the jumma, with reference to the extent of their lands and the quantity in cultivation. The objections of Mr. Ross, which proceed upon the supposition that the different portions (puttees or bherees) of the mehal are held subject permanently to the payment of fixed proportions of the Government jumma, would not therefore appear to apply.

233. The rule in question was designed by Mr. Waring purposely to meet a case not provided for in the existing Regulations. These seem to recognise only three kinds of joint estates.

> 1st. Where the lands are held jointly (every ryot paying rent to every sharer in proportion to his share), but the Government jumma payable by each sharer is fixed: a mode of tenure apparently unknown in the Western Provinces.
>
> 2dly. Where the lands possessed by the sharers are distinct, but the quota of Revenue payable by each is undetermined.
>
> 3dly. Where the land possessed, and quota of Revenue payable by each, is ascertained and permanently fixed, but the sharers are jointly responsible to Government.

234. The byachara tenure has always been represented as having this peculiarity, that although the lands possessed by each sharer and body of sharers, and the quota of jumma payable by each, were distinctly ascertained at the period of settlement, they still continued liable to repartition, either by private agreement or on the intervention of the aumil, whenever the jumma payable by any one became greatly disproportioned to the relative value of his lands.

235. At a very early period after the acquisition of the province, the inconveniences attaching to such a tenure were fully stated, and it appears to have been intended by Government in this, as in all other cases where the lands held by the different sharers were distinct, to make a separate settlement for each division of the mehal. Where, however, the village association continues unbroken, his Lordship in Council would be disposed to doubt the expediency of introducing any immediate change, such as would result from considering the several thokees or bherees distinct estates; more especially if the settlement, perpetual or for a long term of years, included the uncultivated land.

236. The principle stated by Mr. Ross, if pushed to its full extent, would indeed lead to a separate settlement, and the interchange of engagements with each sharer; and would thus, in many cases, go to establish a system of ryotwar management, of which the expediency may be doubted, however desirable it may be that the settlement should include the ascertainment and record of each ryot's holding, and should in that sense be ryotwar.

237. In other cases, where the different divisions of the mehal may be distinct, and there may be no reason for maintaining their joint resposibility, the plan proposed by Mr. Ross would be unobjectionable and proper. To a certain extent, therefore, it will doubtless be expedient to act on the principle proposed by that officer.

238. The point, however, being one essentially affecting the question of the rights and privileges to be bestowed, and obligations imposed through the admission to engagements, will be more fully considered as individual mehals shall be presented with all the circumstances belonging to them. If it shall be found that the privilege of obtaining a repartition, in the manner above indicated, is little prized, or has practically ceased to be enforced, his Lordship in Council would not wish to restore it.

239. The facts and observations stated by Mr. Ross in support of the proposition for rendering all suits regarding land cognizable exclusively by the Revenue authorities, appear to claim the most deliberate consideration.

240. On the whole, however, his Lordship in Council considers it expedient to adhere to the system proposed in the draft, rather than at once to introduce so extensive a change as that of taking from the courts of judicature all cognizance of suits regarding lands. Such a system would, indeed, go considerably beyond what prevailed when the Mal Adawluts existed, since various claims regarding landed property were excluded from the cognizance of these tribunals; and his Lordship in Council fears that the sudden and general introduction of it would be attended with many serious inconveniences. The difficulty of drawing a clear distinct line of separation between the Mal Adawluts and the ordinary courts would be considerable, and the risk of a clashing of authority must be proportionably great.

241. If, too, as stated by Mr. Ross, the people in the Ceded and Conquered Provinces are so little used to apply to the courts, it must be expected that the decisions of the collectors will generally be conclusive. To give them more force, it will be proper to require that, in all cases of appeal from such decision, the proceedings of the collectors shall be regularly filed in the Adawlut, and fully considered by the judge, in the same manner as in ordinary cases of appeal from one court to another. Decisions by arbitration are, it will be seen, to have the full force of a regular decree.

242. Should any practical inconveniences be found to result from the operation of the proposed rules, his Lordship in Council will be fully prepared to reconsider the subject. The application of them will assuredly not oppose any obstacle to the ultimate adoption of the plan proposed by Mr. Ross.

243. The

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* Paragraph 16.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

243. The chief objection urged by the Central Board applied to the extension of the settlement of Goruckpore, which has been already considered.

244. The senior member also generally expressed doubts as to the rule applicable to waste land; and likewise intimated, in a general manner, a question whether any rules touching malikana were required beyond those enacted in Regulation VIII. 1793. The first point has been already noticed; as to the second, it appears to his Lordship in Council, that the very principle of the new settlement, which aims at the ascertainment and record of all the varieties of proprietary interests attaching to land, implies the necessity of further provision regarding the allowance to be assigned in consideration of such interests. Such a necessity was, indeed, recognised by the Board of Commissioners (Sir E. Colebrooke and Mr. Trant), when in 1818 they submitted the draft of the Regulation, with reference to which the proposed rules have, as above intimated, been framed.

245. A further modification of the provisions contained in the above law has been suggested, as will be hereafter noticed in the orders passed by the Central Board itself, in the case of one of the mehals, in regard to which they have submitted detailed statements.

246. On the observations submitted by the officiating junior member, his Lordship in Council conceives it to be unnecessary to record any remarks beyond those contained in a preceding part of this Resolution. For the most part, indeed, the opinions of that gentleman, and the facts stated on which they rest, are presented in a manner so indistinct as to preclude any regular examination of them. With a very favourable opinion of Mr. Newnham's merits as a Revenue officer, and a full confidence in the goodness of his intentions, his Lordship in Council must regret that he should not have more maturely considered the substance of his communication, and that he should not have rejected much that is unsuitable to the occasion.

247. A free and candid exposition of their sentiments, his Lordship in Council must ever expect and require from the different Boards, as a duty no less sacred than that of the zealous prosecution of the plans on which Government may finally determine; but to render such discussions practically useful, it is essential that no general principle should be announced until the grounds on which it may have been adopted shall have been carefully examined, and that both facts and principles should be stated in plain and simple language.

248. It will remain to be considered hereafter, in what places the collectors shall be vested with the general powers provided for in section 20 of the Regulation.

249. At present his Lordship in Council will only express his opinion, that in Bundlecund, and wherever the system of byachara and putteedarree tenure prevails, there, it will be particularly expedient to give to the Revenue authorities general powers of investigation and deciding cases of the nature specified; for, in such quarters, the deficiencies of the existing law appear to have been most seriously felt.

250. His Lordship in Council does not conceive that it can be necessary to enter very minutely, in this place, into a discussion of the nature of the information to be acquired, the points to be settled, and the records to be formed at the ensuing settlement. All the most material matters, indeed, have been already noticed in the Resolution of the 22d December 1820. The circular instructions and perwannah issued by the Central Board appear well calculated to provide for the full completion of the inquiries therein indicated, and are very creditable to the zeal and intelligence of their author. It will be very useful that the several leading Revenue authorities should communicate to each other the views entertained by them in regard to the most important points relating to the ensuing settlement. Copies of the above-mentioned papers will accordingly be sent to the Board of Commissioners for the Western Provinces and to the commissioner in Cuttack; and all reports received from, or orders issued to any of these authorities on subjects of a general nature, will hereafter be communicated to the others.

251. A few observations occur on the subject of the papers now referred to.

252. The main object being the ascertainment of facts, care should be taken that all observations of a general nature, and all arguments on the points stated for inquiry, should be so stated as to guard against a danger which must always more or less attend such communications, viz. that of their leading the executive officers to shape their reports according to what they may conceive to be the notions of their superiors. This must of course be particularly necessary in a perwannah to native functionaries. The caution seems scarcely to have been sufficiently observed by the Central Board.

253. Further, the remarks contained in the papers in question touching rents have in some degree that defect against which his Lordship in Council has above entered a general caution, viz. a want of clearness and precision as to the facts stated, and the inference drawn from them.

254. In general, however, those instructions are much improved by Government; and his Lordship in Council conceives that it will be very useful, as proposed by the Board, to circulate among the native officers copies of the work which they have made use of in preparing them.

255. The injunction against requiring native officers to use artificial forms to which they are not accustomed, seems to be judicious, though assuredly the use of tabular statements are far from unknown among them, and of the dowls or estimates obtained in the past, the great defect was that the authority for their contents was not given.

256. It was of course highly proper that the attention of the executive officers should be especially called to the importance of ascertaining both what rent is payable or paid, and by what principle the amount demandable is adjusted; and it would certainly be very desirable, as stated by the Board in their circular instructions, if a common rule could be laid down. This, however, his Lordship in Council is disposed to think cannot be effected; and

Appendix, No. 79. Settlement of the Upper Provinces.

nothing could be more mischievous than a rash attempt to force things into an unnatural uniformity.

257. If, indeed, as the Board themselves, with all other authorities admit, rents vary in every village, not merely with the diversities of soil and crops, but also with reference to the caste of the cultivator, the inference to be drawn is, that no common rule can be laid down, and that the failure of past attempts to settle the matter is chiefly to be attributed to the desire which the public officers have had to render that simple and uniform which is in its nature various, and to their impatience of the detailed investigation by which alone accuracy can be secured.

258. The Board observe, " a corn rent, either by actual division of the produce, or an annual composition, as in the case of tithes in England, would seem the simple foundation of the Revenue system."

259. Now, even if this were admitted, it would still remain to inquire, in each case, how the rate of division and the terms of the composition were adjusted; an inquiry that must obviously involve the investigation of the facts touching each village, and every field in it.

260. But though the Board appear to consider the principle stated by them to be indisputable, his Lordship in Council is not aware on what evidence they have admitted the allegation.

261. In Bengal, from the most ancient times of which we have any clear accounts, the system of money rates would appear to have prevailed; and in none of the provinces would the system of division seem to have been universal. To what period the Board design to refer by the term ancient times, and the later periods of the Mahomedan power, does not appear; but his Lordship in Council apprehends, that the endeavour to go back to times when any general or systematic rule of division existed would lead us far beyond the limits with reference to which the existing rights of the people will have to be settled.

262. Some of the statements contained in the 18th paragraph of the Board's circular letter, dated 4th December 1821, would appear to be put too generally; for the classification of crops, as zubtee and umlee, will apparently be found to differ in different quarters; and the reports of Mr. Wilder of Ajmere, which detail the rents derived from every species of cultivation, would seem to contradict the notion that zubtee rents were fixed at the rate of the highest rents obtained from corn lands.

263. The extra cesses too, referred to by the Board, unless the mode in which they were regulated was specifically ascertained, would appear to be fatal to any attempt at tracing the money rates to a fixed principle of a division of the crop.

264. If, indeed, the Board meant merely to state the historical fact, that in old times the system of division very generally prevailed, and that the same system will still be found extensively prevalent, especially in tracts little advanced in improvement, his Lordship in Council would not be disposed to object to the statement; but care must be taken not to deduce from the fact, or from anything stated in the present or former resolutions of Government, conclusions inconsistent with the existing state of things, which must be diligently investigated, and fully and candidly explained.

265. It may be proper to observe, in this place, that even in regard to rents adjusted on the principle of dividing the produce, an essential distinction must be drawn between those which are fixed by an uniform rule of division, as in the case of tithes, and those which are determinable by rules of division, varying according to the circumstances of the land; and further, both those descriptions are to be distinguished from rents payable in kind, but of which the quantum is settled.

266. In like manner, money rents essentially differ, inasmuch as they may either be fixed with reference merely to the extent and value of the land, a given sum being payable for a given quantity, (as is most desirable) or may be regulated with a joint reference to the extent of the land, and the nature of the cultivation. In either case the adjustment may be more or less detailed, by which a further variation will be introduced into the form of the engagements entered into by the cultivators; but whether the whole tenure of a ryot is assessed at one rate, or each field separately, the principle remains the same.

267. With respect to pergunnah rates, his Lordship in Council does not entirely comprehend the scope of some of the Board's observations.

268. They justly observe, that in order to apply such rates to the present times, a full advertence must be had to the coins and weights current when they were established. It is not, however, apparent why, as inferred by the Board, these rates must have been intended to serve as a security to the ryots, because, as they state, deductions for unproductive lands were annually allowed; the more natural conclusion would seem to be, that those rates were meant merely to check the payments of the malguzars, or officers of collection, into the public treasury. For this purpose, an average on the aggregate lands under their management, cultivated with each crop, might naturally be struck, in the manner indicated in the institutes of Akber; but his Lordship in Council has already had occasion to state his doubts, how far, unless under very peculiar circumstances, any rates so fixed could be applicable to individual villages and fields.

269. If, however, the remarks of the Board were designed merely to point out subjects of inquiry, as was probably the intention, the discussion would appear to be unobjectionable; but his Lordship in Council must deprecate any attempt to prescribe any general rule, hastily or arbitrarily adopted, under the notion that the establishment of a general principle will supersede the necessity of laborious and detailed inquiry; for that must only be assumed to be generally true which is proved to be so by a careful induction of particulars.

270. So although, as is indicated in the preceding part of this Resolution, the Governor-general in Council is well disposed to adopt the opinion which the Board entertain, that the

rent payable by the resident ryots is, and ought to be, regarded as the assessment fixed by or on behalf of Government, out of which the intermediate malguzars are to derive their authorized profits, and is of opinion, that every settlement ought to be a ryotwar settlement, whatever form of management may be afterwards adopted; still it is the desire of his Lordship in Council that the matter should be regarded as fully open for future discussion.

271. It appears to his Lordship in Council to be questionable whether, as is apparently prescribed in the perwannah, a recourse to measurement, preliminary to settlement, should be left discretionary with the tehsildar, to depend on his opinion of the authenticity, or otherwise, of the papers furnished to him. On the contrary, his Lordship in Council is disposed to think that measurement should be the general rule, the native officers being held peremptorily answerable for its accuracy.

272. His Lordship in Council understands it to be intended, by the direction contained in the concluding part of the paragraph now referred to, that the detailed papers of measurement, exhibiting the extent of each field, are to be prepared by the native officers, and submitted to the collector, and not merely abstract statements. The point, however, is left (probably in the translation only), somewhat indistinct; whereas it should be clearly understood, and uniformly acted upon.

273. It is more important to observe, that there seems to be scarcely sufficient stress laid on the necessity of explaining fully and explicitly the authority on which all facts may be stated, without which, of course, all statements must have comparatively little value.

274. The great importance, especially of referring, as far as practicable, to deeds of sale and transfer, in proof of the extent of interest possessed, which has been very happily attended to by Mr. Stirling, is not sufficiently insisted upon. Further, it would not appear to be prescribed with sufficient distinctness, that all parties interested should have an opportunity of attending, and that all matters recorded should be fully attested.

275. In the perwannah in question, the Board appears purposely to have omitted any detailed instructions touching the relative rights of the Sudder malguzars and intermediate classes of proprietors; and this is particularly a matter on which it would probably be unsafe to trust much to the native officers. Still there would be no objection to the requisition of information, and the history of most of the talooks particularly, is probably well known to the canoongoes. On this subject it will be useful that the two Boards should communicate together. His Lordship in Council does not conceive that there is any sufficient reason to stop the proposed inquiry in regard to hired labourers and slaves. With respect to the first, the objection of the Central Board seems to be altogether unsatisfactory. They state that, as Revenue officers, they can recognize only two shares in a crop, that of the State and of the ryot, and propose to force the husbandman who now cultivates his land by hired labour "to put his own hand to his own plough." The very first village they enter appears, however, to show that their principle is altogether inapplicable to the existing state of things; and though the parties may be unreasonable in their expectations of profit from lands so cultivated, the course which the Board propose to follow would scarcely be more reconcilable to reason, and would be quite inconsistent with the leading principle on which his Lordship in Council desires to see the settlement made, viz. that of avoiding all sudden, and especially all irritating, changes.

276. With regard to slaves when occupied in the labours of husbandry, and to such only the inquiries of Government were directed, there would appear to be no reason for not recording their number and condition. If there prove to be none such, his Lordship in Council will be very happy to learn that the authority on which the prevalence of slavery, both in Behar and the Western Provinces, has been stated, was mistaken. The question is one of fact, on which, whatever may be their general impression, the Board are plainly not yet prepared to pronounce. Into the condition of slaves employed as domestic servants it is not, of course, intended that any inquiry should be prosecuted.

277. His Lordship in Council has noticed the above points, through an anxious desire that nothing should be left undone that may be calculated to secure fulness and accuracy of inquiry, and must repeat his high approbation of the instructions in question.

278. As far, too, as can be judged from the two small estates of Russoolpore Gopalpore and Simra Manick Chuck, these instructions would seem to be well understood and successfully followed; though the proceedings submitted are liable to the objections, that they do not explain distinctly how the facts stated were ascertained, and do not embrace a detail of the Mofussil jummabundy.

279. This last omission, however, may be attributable to the peculiar circumstances of the mehals; or it may be supplied in more detailed records not submitted to Government.

280. In reviewing the statements, it may be useful to notice some general questions which will require to be determined, before a final settlement of the country can be made; and there are a few points of detail besides those remarked on by the Board which, as accuracy is most desirable, and as these have been submitted as a sample of the work, it may be useful to notice.

281. First. In respect to Russoolpore Gopalpore, it is observable, that in the Persian Kyfeeut, the rate of the paloo lands is stated as if it was the same for all the sorts, which, from the English Statement and the aggregate of rents, is obviously not the case.

282. The number of ploughs specified in the Statement No. 1, is 50; in Statement No. 2, 30.

283. Neither Statement contains any information in regard to the grain produce; and the lowness of the rent, resulting probably from the backward state of things common to Goruckpore, demands attention.

Appendix, No. 79.

Settlement of the Upper Provinces.

284. The ryots being all py-khoost, holding apparently under annual leases, without any permanent interest, there would not appear (the fact being ascertained) any necessity for any measures in regard to private rights, further than may be necessary to secure the land and allowance assigned to the goreit and the putwarree; if, indeed, in such a case, any interference should be exercised in respect to the latter, and if (the mouza not being chupperbund) it shall appear necessary to maintain the former.

285. The shares belonging to the two proprietors ought of course to be recorded in English as well as in Persian. Whether any limit shall be put to the ultimate division among heirs (whether of the proprietary interests now possessed, or of the advantages to be derived from the contract with Government, or of both), is a point to be considered hereafter, with the general question relative to the subdivision of landed property. The rents appearing to be, as above stated, very low, contrasted with those which prevail in other parts of the country, the difference between a Revenue adjusted on those rents and the produce which may ultimately be expected, will be comparatively great; and if the ryots be, as would appear, merely contract cultivators, the profit arising from the limitation of the Government demand would, unless otherwise specially provided, belong wholly to the zemindars, of whom there are stated to be two, each possessing a specific share.

286. This, consequently, is one of the simplest cases that can present itself; yet even here the question of preventing a minute subdivision, by establishing an entail, founded on the right of primogeniture, or any more arbitrary principle, appears to involve various and important considerations. The ultimate operation of whatever plan may be suggested must be carefully traced, as well as its more immediate effect on the feelings of the people.

287. Before, indeed, coming to any decision on the above point, it would be necessary to determine how far an extraordinary lowness of rent, arising out of the abundance of unoccupied land in the vicinity, or other causes, shall be held to be a sufficient ground for reserving to Government the right of further assessment; and though, in the present case, the question would seem to lie simply between the two zemindars and the Government, it will, in most other cases, be necessary to decide the primary question, how far the ryots are to be allowed to hold at the existing rates, or to be subject to further taxation as the improvement of the country may render more valuable the produce of their labour.

2[illegible]. This question would apply to the other mehal, of which the detail has been submitted, viz. Simra Manick Chuck. In this the zemindar would appear to collect as rent a stated portion of the crop, viz. one third, the ryots being further subject to a charge of one sixteenth of their rent for village expenses, and one thirty-second part for the support of the putwarree.

289. The third collected by the zemindar is called the share of Government (hissa sircar), and though it does not appear when or how the rate was established, it is apparently recognized as of long standing.

290. The right of the resident or chupperbund ryots to occupy their lands from generation to generation, subject to the payment of the above assessment, with the free use of pasturage for their cattle, and the materials required for constructing their houses and making their instruments of husbandry, so long as they pay the established rent and retain possession, appears to be distinctly asserted, though they are denied the privilege of transferring their tenures by sale or gift, and the houses and instruments of persons dying without heirs are said to fall to the zemindar.

291. Here then (supposing the facts to be fully ascertained) there is another party besides the zemindar whose interests will require to be settled.

292. It must first be determined whether the existing rates have been so authoritatively recognized, or permanently established, as to preclude Government from exercising the power of modifying the assessment without their consent.

293. If this be decided in the affirmative, it may be expected that, at no distant period, a considerable net rent will accrue to the ryots, and some distinct provision may consequently be required for regulating the disposal of the property thus created, as well as that of the zemindarry interests belonging to the Sudder malguzar.

294. It is, indeed, very desirable that measures should be taken for converting, as soon as may be practicable, all such rents into a money assessment; for there can be no doubt that the improvement of the country will be essentially retarded by the prevalence of a system of division, which must necessarily operate to prevent the extended cultivation of the most valuable and most expensive productions. Supposing, however, the rates of rent now payable by a division in kind, when converted into a fixed money assessment, to remain for ever permanent, such a measure, if adopted in a very backward state of agricultural economy, would doubtless involve a considerable sacrifice of Revenue, since the money-value of a given share of the produce derived from any parcel of land must be expected gradually to increase with the progress of improvement. In the first instance, therefore, it would be expedient to give effect to the measure under temporary leases, without relinquishing the right of re-adjusting the money-rent at the expiration of the term with reference to the present rule of division; and the completion of such an arrangement generally will, of course, be the work of a long period. In stating, as above, that the rates specified in the statements regarding the mehal in question are low, the Governor-general in Council would by no means be understood as intimating an opinion, that, generally speaking, the demand of one-third of the grain produce is insufficient: on the contrary, where any general scale may be adopted, his Lordship in Council would certainly not deem it proper to exceed that rate. But with reference to the stated average produce of each begah, and to the extent of land occupied by each ryot, it may be inferred that the cultivation is conducted in a

slovenly

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

slovenly and inefficient manner, and that the productive powers of the land are not called forth, though it is also probable that the soil is naturally poor.

295. Such a state of things would naturally deter his Lordship in Council from fixing the ryot's rates in perpetuity, in cases where it may be open to Government, without imputation of injustice, to modify the assessment from time to time; and generally, indeed, the expediency of limiting for ever the payments of the cultivators will require to be very maturely considered, though all must agree in the propriety of relieving them from the evil of an uncertain and frequently varying system of assessment.

296. The rate of interest payable by the ryots is itself an important item in any calculation of their profits. This is stated in both the villages in question at two per cent. per mensem. Even a higher rate will probably be found to prevail in other quarters. Now, whether this arise from the poverty or bad faith of the ryots, from the general scarcity of capital, or from the defects of our laws, or the insufficient administration of them, there would equally be room to hope that the rate may ultimately be reduced. For the present, the chief point for consideration on this head is, how far it may be expedient to maintain the law by which twelve per cent. is declared to be the legal maximum of interest, and under which our courts are understood to adjudge that amount where not otherwise provided, while, on the one hand, the Government rate is reduced to six per cent., and on the other, the needy debtors in the Mofussil are charged at the rate of twenty-four per cent. per annum, or more.

297. With respect to the zemindar, after the interest to be possessed by the resident ryots, and the amount of the Government jumma shall be settled, the adoption of any measures for regulating the future disposal of the management of the mehal and of the profits that will accrue to the Sudder malguzar, would seem, unless from claims arising out of the public sale, to involve considerations not materially different from those applicable to the case of Russoolpore Gopalpore, the zemindary interests in the estate being stated to be vested in a single individual, subject only to the rights of Government and of the resident ryots.

298. The py-khoost ryots, by whom a portion of the land is occupied, though cultivating on the same rate as the khode khoost, would not appear to possess any rights beyond the term of their contract.

299. The allowances of the putwarree, goreit, and pasban, will of course be settled; and though the circumstances stated by the collector relative to the mehal would seem certainly to support the opinion that the putwarree, to be really useful, must be formally declared to be a public servant, as far as the experience of a single case can be relied on, yet his Lordship in Council is still not satisfied that, even in this case, every necessary object may not be accomplished under the existing law.

300. If, indeed, the putwarrees can be secured in the enjoyment of their dues, and the exercise of their functions as village officers, not liable to be disturbed or removed at the will of the zemindar, and subject to dismission by the collector on any failure to render the accounts required of him (and for all this the existing law provides), it may be doubted whether any more direct interference with their appointment and nomination can be necessary. It should, however, be distinctly made known, that, though the zemindar possesses the power of appointment in cases where no putwarree may already be established, nor any rule for the appointment recognized, yet that his right of nomination in no degree whatever implies the power of setting aside the rights or privileges of others.

301. In the discussions regarding this estate, there is one further point of a general nature which it may be right to notice, viz. whether the amount of malikana to be eventually allowed to the malguzar shall be regulated with reference to the assets declared by him, or by the ultimate Revenue established by Government.

302. In the individual case, the party would certainly not appear entitled to any indulgence. It would be unreasonable to allow him to share in any improvement resulting from the labours of the Revenue officers, which he has endeavoured to thwart; and any concealment or falsification of Mofussil accounts being a breach of the obligations due by Sudder malguzars to Government, it appears to be equitable, as a general rule, in determining the compensation to be allowed to a recusing zemindar temporarily excluded from management, to measure the value of the interest from the possession of which he is so excluded, by that which he may himself declare as belonging to his zemindarry, not by the assets which may be established through the better management of others.

303. Provision to the above effect will accordingly be made.

304. It remains only to notice a few points of detail in regard to mouza Simra Manick Chuck.

305. In the English Statement, No. 1, the aggregate of houses is stated at 71; the detail gives 72. The Persian Statement contains no detail, but gives an aggregate of 71 houses.

306. In the English Statement, No. 1, the cultivated land liable to Revenue is stated at 639 begahs. The items detailed in Statement, No. 2, amount to 539 begahs only, the third sort being inadvertently stated at 113 begahs instead of 213.

307. Further it is observable, that in the schedule annexed to the English Statement, No. 2, wherein is specified the average produce per begah, the value of the produce of a begah of land of the second sort, and consequently the rent, is stated higher than that of the first sort.

308. The quantity of pasture land required to be reserved has not been stated.

309. The distribution of the land in this village, as stated in the English and Persian documents is singular; for the extent of each of the three sorts of land, ground, ousut,

and paloo, is stated as precisely the same, viz. 213 begahs*, and the subdivision is almost equally artificial.

310. In the reply to the twelfth query of the second general head of inquiry, the paloo is stated to be divided into two kinds, but to contain 139 of the one and 74 of the other.

311. In the reply to the first query, the bhat land is stated at 350, and the kuchar at 289, which agrees with neither of the other details under the items of ground, ousut, and paloo.

312. The error is probably in the transcript; but the officers charged with preparing such statements must be held under a strict responsibility to avoid all such errors.

313. His Lordship in Council presumes that the Board are satisfied that the original statement of the land is, as it purports to be, prepared from actual measurement, and that it is accurate.

314. The above circumstances might otherwise have excited suspicion; and it is further to be observed, that while these statements represent both the goreit and the pasban, as holding each two begahs only, the junior member states that they are actually in possession of four begahs each.

315. Even, however, should there be no ground to suspect the accuracy of the Statements, which have generally the appearance of authenticity, yet the inspection of these papers referring to two small estates is in itself sufficient to show, that if records are to be prepared at the settlement, so as to enable the superior Revenue authorities to form a clear judgment in the arrangement, and so serve as satisfactory evidence in the courts of judicature, the work must inevitably occupy a long period of years, and that nothing could be more fallacious or mischievous than to rely on documents summarily prepared by the native officers, and hastily revised by the collectors.

316. The course to be adopted by those officers for verifying the statements of the native functionaries, and for ascertaining and recording the rights of the different classes, so as to obviate future disputes, ought therefore to be distinctly prescribed. The investigation and decision of claims to lakerhaje lands, which it is very desirable should be united with the settlement, will require special attention.

317. Should the Boards consider it necessary to make any alteration in the existing rules relative to such tenures, so as that the process of investigating and deciding on the claims of lakerhajdars may go on together with the settlement of the malguzarry lands, the Governor-general in Council will expect a distinct report on the subject.

31[illegible] At present his Lordship in Council deems it sufficient to state his opinion, that the two operations should, if practicable, be united. The settlement is obviously the proper [illegible] for ascertaining and fixing the extent of all such possessions; and in no hands, apparently, can the primary cognizance and record of claims relative to alienations from the public rent-roll be so well entrusted as those of the officers to whom belongs the management of the fund whence such alienations are made.

319. Any plan founded on a disjunction of the two functions, and the separation of the lakerhaje from the malguzarry land, will probably lead to confusion and embarrassment.

320. It remains to notice the questions relative to the survey which have come into discussion between the Board and Lieutenant Grant.

321. On this subject neither the Board nor Lieutenant Grant appear fully to have apprehended the intentions of Government.

322. On the one hand, Lieutenant Grant seems to have considered his commission as extending to matters with which it was not designed that he should meddle; and, on the other, the Board do not seem to have been sufficiently aware of the importance of leaving the surveyor to proceed in a regular and systematic manner, subject to the instructions of the surveyor-general. That they should have erred in this respect would not have been a matter of surprise, under the avowal contained in their report that they were not aware of the mode by which the surveyor-general was to control the executive officer; but the Resolutions passed by Government on the 7th September last were so distinct in requiring a reference to that officer, or to Government, before they interfered with the survey, that his Lordship in Council deems it almost sufficient again to refer to that paper.

323. If the course of the survey be diverted by partial measurements, the surveyor-general will certainly not be able to exert any efficient check without a most grievous labour; but if regularly and systematically followed, the necessary checks will occasion comparatively little trouble, and the progress of the surveyor will be comparatively rapid and satisfactory. The advantages of a survey, fixing the limits and extent of individual villages, are most important, whether for Revenue or judicial purposes; but it is also highly important that such measurements should be connected with the general survey of the district. That connexion must be lost if the surveyor be interrupted in his progress, and sent to different quarters, according to the pleasure of the Revenue officers.

324. Moreover, all such interruptions and partial measurements will add essentially to the labour of the survey, and consequently, to the time and expense attending the operation.

325. As far as any particular objects desired by the Board can be accomplished without interruption to the general survey, Lieutenant Grant ought, of course, to comply with the directions of that authority; and the reasons assigned by him for not making the measure- of Russoolpore Gopalpore are by no means sufficient. That measurement would not have interfered

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* Gound: Bhat, 106 begahs; Kuchar, 107 ditto.—Ousut: Bhat, 108; Kuchar, 105.—Paloo: Bhat, 105; Kuchar, 108.

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

interfered with the progress of the survey; and on the general question of the expediency of the measurement the Board were the proper judges, and their judgment should have been conclusive with Lieutenant Grant.

326. As to the general conduct of the survey, he is to be guided by the instructions of the surveyor-general; and if any arrangement proposed by the Revenue authorities shall be such as to interrupt the work, or otherwise to be inconsistent with the orders of the surveyor-general, a reference to that officer, or to Government, will of course be necessary.

327. The Governor-general in Council understands that Lieutenant Grant has, for some time past, been proceeding with his survey under the instructions of the surveyor-general, and presumes that both the collector and the judge will have afforded him every proper facility.

328. His Lordship in Council will now only repeat his desire, that the general course of the survey be not diverted in pursuit of partial and insulated objects.

329. In Moradabad, Lieutenants Bedford and Hadaway, proceeding on this principle, are stated to have made a very satisfactory progress, aided by the support and advice of the civil authorities, and attended by the pergunnah officers. They appear, in the majority of cases, to have found little difficulty in laying down the limits of villages, or in defining accurately the lands in dispute; and as further practice will suggest various modes of economising labour, there seems every reason to hope that each surveying party will be able to effect in a single season a survey (giving the extent and boundaries of the lands belonging to each village as proposed in the eighth paragraph of the Resolutions of Government of the 7th September last), for a number of villages equal to what can be properly settled in the same period by a single collector.

330. How far the survey and settlement can advantageously be made to proceed together was a point specifically reserved for consideration, after some experience should be had. It is not necessary now to decide, it being sufficient that the collector should afford every support to the surveyor, and that if, in any case, the settlement shall precede the survey, it should be made with a distinct understanding, that where the survey shall show material error, the settlement will be subject to revision, and any concealed lands assessed.

331. With respect to the surveyor's duty, if Lieutenant Grant conceived that he was to investigate the validity of lakerhaje tenures, or to determine disputes regarding boundaries, or to adjust the amount of the Government assessment, he certainly must have taken a strangely erroneous view of the subject. But though Lieutenant Grant does appear to have laid more stress than was intended on matters that were designed to be subsidiary merely to the main object of his labours, and the whole correspondence is somewhat ambiguous, his propositions did not certainly go the length surmised by the Board; at all events, if any misconception has existed, it will now be removed.

332. The main object to which the attention of the officers at the head of each survey should be directed, is that of making a general map of the district, and combining therewith the formation of separate maps of the villages contained in it.

333. After any particular tract is laid down, or whilst that process is in progress, the village survey should be carried on, until the whole space included in the general survey is filled up.

334. The result of the village survey will thus be checked by that of the general survey.

335. In the general survey the position of each village should be fixed as accurately as possible, some remarkable object (a temple or the like) being taken as the point of observation, and specified as such.

336. It will also be an object in the general survey, as far as possible, to regulate the lines of intersection, so that if any discrepancy be detected in comparing the result of the village survey with that of the general survey, the error may be easily traced to its source. The limits of pergunnahs should be particularly attended to.

337. In the village survey, the surveyors are to begin making separate maps of each village, with the boundaries accurately laid down, and four or five points at least in each square mile. The general features of the country, the cultivated, uncultivated, culturable and unculturable lands, the pastures and forests, or any lands remarkably distinguished from each other, to be sketched in by the eye.

338. Although the minute measurements necessary to determine the extent of fields and the proportion of different kinds of cultivation, or even the exact extent of cultivated and uncultivated land, when the two may be much intermingled, must apparently be left to the Native Revenue officers, still the surveyors will, of course, make it their duty to ascertain these points as accurately as may consist with the general directions under which they may act.

339. The more, therefore, that the lines connecting the observed points can be made to intersect the different parcels of land which it is desired to distinguish, so as to afford means of closely estimating the extent of each, the better; and in regard especially to the proportion of uncultivated and waste land correctness is so important, that his Lordship in Council would wish the matter to be ascertained by actual survey, whenever it can be done without materially retarding the progress of the work.

340. Care will, of course, be taken to distinguish what is actually observed from what is merely sketched in, and the evidence for every fact must be stated. Field measurements by the mirdahs or others may, perhaps, be carried on at the same time with the survey: the results to be checked by the surveyor: but the survey must not be delayed by attempting, in this or in any other way, too minute a detail.

341. The Mofussil Revenue officers should attend the surveyor, to mark out the boundaries, setting up flags or the like, where there may not already be obvious natural or artificial boundary marks.

342. Where the boundary is disputed between different villages or proprietors, the debateable land ought, if possible, to be marked off by a double line, showing what is claimed by both parties; natural objects to be particularly attended to in such cases, so as to facilitate future decision. The surveyor is not to interfere with such disputes unless specially authorized, but only to provide the means of their being afterwards settled by the proper tribunal. In such cases, indeed, it will be proper that the surveyor should make an immediate report to the judge and magistrate, or to the collector, if empowered to settle boundary disputes. These officers will, of course, take measures for effecting the settlement of the dispute if possible, by agreement. Such a course appears to have been hitherto followed with great success in the Moradabad survey, many of the disputes being about tracts of land of little value, and maintained chiefly as a point of honour, both parties being ready to submit to whatever was ordered, though resolute in yielding nothing to each other.

343. The surveyors must always recollect that their chief business is to afford to Government and the public officers, in the way above described, a general map of the district, and a map of all the villages, showing their limits and extent, with so many natural objects observed, as that the reports of native officers, employed in making a minute measurement, whether before or subsequently, may be effectually checked, or the evidence of a native witness cleared up by a reference to the village map.

344. The surveyors must be careful, in all cases, to notice the size of the local begah, and of the standard used in the collector's office, compared with each other and with English measures.

345. For the above part of their duty the surveyors are responsible immediately to the surveyor-general. They are not, unless with express sanction of Government, to be employed or directed by any other authority than the surveyor-general, in such a way as to interfere with the execution of this primary duty: but, with this reservation, they will, of course, attend to the wishes of the civil authorities; and where all parties have one common end, his Lordship in Council trusts that no difficulty will be experienced in maintaining the necessary unity of action.

346. Living among the people and in their villages, the surveyors will naturally have much opportunity of acquiring minute information on all matters touching the land and its owners and occupiers, and generally on all points of statistics. Of these it is very desirable that they should keep regular notes, written on the spot, simply stating the facts and the authority on which the statement may be made; they will thus be liable to afford to the collectors, the Boards, and Government, much interesting and valuable information.

347. These notes should be kept quite distinct from the field books that are to be sent down to the surveyor-general, and the preparation of them, though highly desirable in itself, must be regarded as subordinate to the main object, the getting full and accurate maps: and this object the mere general inquiries must not be permitted to impede, unless under special orders from Government.

348. In regard to the rights attaching to the land, the surveyors have much less to do than with the statistical inquiries, and are not indeed expected generally to meddle with such subjects. If, however, they come across them, it will, of course, be well to note what they learn, carefully specifying their authority for every statement; but on this subject, also, they will not be expected to make any report to the surveyor-general, unless specially instructed.

349. Even when the survey and settlement are carried on conjointly, the surveyor must never forget that his main duty is to give a map of the district, and of each village contained in it.

350. He is not to interfere in the settlement making, further than the Board may require; and the Board are to require only what, after consulting with the surveyor-general, may appear expedient. The responsibility for the due ascertainment of all matters touching the Government assessment or the rights of individuals, is to rest with the collector, excepting where the surveyors may be distinctly relied on as authority. As already stated, the collector's proceedings ought to embrace a record of each field or parcel of land, beginning with the crop on the ground, the fruit on the trees, and the produce of fisheries, pasturage, and forest, or the like, with the cesses levied from all residing in or frequenting the village. He must follow the disposal of them, or the price thereof, until he traces them into the hands of persons possessing the unquestioned right of appropriating them as they please, or subject only to special voluntary contract. His inquiries must, therefore, necessarily be very full and detailed in regard to the extent of cultivation, the kinds of produce, the richness or poverty of the land, its capability of improvement, the rates of rent and modes of payment, the nature of tenures, the amount of actual collections; and his records ought to contain the name of every person having a permanent interest in the land or its produce, and the extent of the interest possessed by each; and he must fully set down the extent of all land held or claimed to be held as rent-free, as well as every fact material to the determination of the assessment of the malguzarry land. No such minuteness of detail is looked for from the surveyor, though of course the facts determined in its progress will serve essentially to aid the collector in getting at the truth and in checking the statements of the Native officers or witnesses, and in some cases the surveyor's labours may be specially directed to the adjustment of individual claims. But, generally, the surveyor's notes will be expected to contain only such points as properly belong to the general statistics of the country, though of course the results to which his inspection of the land or his local inquiries may lead will be contrasted with those drawn from the minute investigations of the collector.

351. With regard to the forms to be observed in recording the information acquired, whether by collectors or surveyors, his Lordship in Council observes that, as far as individual villages are concerned, the point is one of comparatively little importance, provided the

Appendix, No. 79.

Resolution of Government, 1 Aug. 1822.

the statements prepared are full and accurate; for where the object is merely to exhibit a number of particulars regarding a single person, class, or thing, it signifies little how the particulars are entered, and the statements relative to individual villages must necessarily embrace many things not susceptible of being exhibited in any one prescribed form.

352. Tabular forms are however essential, when it is desired to state a number of particulars regarding a number of individual persons, classes, or things, and to exhibit the general results. Hence, in bringing upon record the facts ascertained in relation to pergunnahs and other larger divisions, the use of tables is indispensable, whether to show the different kinds of lands, their extent, produce and rents, or to exhibit the result of a census of the population.

353. Even, indeed, in regard to each village, a tabular form will be useful.

354. Thus it seems desirable to add to the statement regarding produce, a schedule showing the distribution of all the productive land, according to the articles cultivated in the year of settlement; either divided into sorts, and subdivided, with reference to the different articles grown on each sort, or divided according to the harvests, and subdivided into lands irrigated, lands dependant on the rain, and those again into lands paying a money-rent, and those of which the rent is paid in kind. Whichever plan is followed, with or without modification, the result can only be conveniently exhibited on a table. So, also, if it be desired to show the names of the different tenants, and the kinds and value of the land held by each, or the circumstances of each field, tabular forms will naturally be adopted, and appear generally to prevail with the native measurers and accountants*.

355. His Lordship in Council would, however, be disposed, in the first instance at least, to leave a good deal to the discretion of the executive officers in regard to the forms to be used by them. The first thing is to ascertain the facts; when these are collected, the best mode of recording them, and the results to be deduced, will naturally suggest themselves.

356. It is only necessary to observe generally, that before adopting any particular form of statement, the precise purpose to which it is to be applied should be distinctly considered, and that care should be taken to avoid the confusion which must ensue if we attempt to combine in one statement a great variety of different results.

357. The Revenue accountants of Bengal appear, in some degree, to have fallen into the opposite error, by multiplying unnecessarily the statements used by them.

358. But their papers exhibit assuredly an admirably distinct account, both of the land and of the Revenue chargeable upon it; and, however defective those papers may have proved as authentic records (a defect, perhaps, greatly ascribable to the mode in which they have been consulted), it would certainly be very injudicious to adopt any new scheme, without a careful reference to the existing system.

359. It may deserve consideration, how far the system of Native measurements might be improved by combining with it some of the rules of European practice. In Bengal, the Native measurement includes the mention of the relative position of the different fields, though stated rather indefinitely; and there seems to be no reason to think that any difficulty would be experienced in teaching Native aumeens and mirdahs to prepare a complete set of field books, from which an accurate map might be constructed; the more to be depended upon, if the Natives employed in taking the distances and angles remained ignorant of the manner in which the data furnished by them were to be applied.

360. To this subject the attention of the surveyors ought to be directed.

361. The several collectors, also, will naturally, in considering what improvements may be made in the Native modes of measurement, advert particularly to the system of survey and assessment followed under Lieut.-colonel Munro, a full description of which is contained in the volume of Revenue Papers recently transmitted by the Honourable Court.

362. With reference to the embarrassment arising from the variety of local begahs, especially when general results are to be traced, and those exhibited in different quarters brought into comparison, it appears to be very desirable, unless the practical objections shall be very serious, that all measurements should be made with a pole or chain of the same length, care of course being taken accurately to make the requisite adjustment between the begah so assumed, and the local begah according to which the village rates may have been heretofore settled.

363. The public accounts, at least, should be reduced to one standard begah, so that in writing of that measure there may be no doubt of the quantity of land meant; and, on the whole, his Lordship in Council is not aware that any better standard can be taken than the ordinary begah of 1,600 square yards, whether with reference to the Native measurements, or in view to a ready comparison with English measures.

364. On this question, however, his Lordship in Council desires to have a report of the sentiments of the Boards, on whose suggestion the necessary measures will be taken for securing uniformity and accuracy in the measures used.

365. As a temporary and experimental measure, his Lordship in Council has been pleased to authorize Lieutenant Grant to entertain the establishment noted below†. A short time

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* First sort: Tobacco, opium, sugar-cane, &c.—Second sort; Wheat, cotton, &c.

† One pundit, at per month - - - - - - - -	*Rs.* 100
Four native writers, at twelve rupees each - - - - -	48
Four peons, at four rupees each - - - - - - -	16
Stationery, &c. - - - - - - - - - - -	10
Total, per Month - - - -	*Rs.* 174

Appendix, No. 79.

Settlement of the Upper Provinces.

time will determine whether the advantage will compensate the expense, and whether Lieutenant Grant's duties shall be confined strictly to the survey, and to such general notices in regard to the country and the people, as surveyors are ordinarily expected to submit, without having any special establishment to assist in statistical inquiries.

366. With respect to the spot at which the survey should commence, his Lordship in Council is of opinion that, on the whole, the preference is due to the quarter selected by Lieutenant Grant. It is something in its favour that the surveyor is acquainted with that part of the district. It is also a favourable circumstance, that in that quarter an immediate addition to the Revenue is not looked for, Government being desirous that the survey should not be connected with resumptions, or large enhancement of demand.

367. Indeed, his Lordship in Council is disposed to concur in the opinion stated by the late junior member (Mr. Martin), in whose minute Amorha was proposed for earliest settlement, that in order to prevent deterioration in the state of cultivation, it is desirable that those mehals from which no increase of Revenue is expected, should be first settled.

368. The main object is not an increase of Revenue: and if there be reason to think that the assessment of Amorha is in some cases excessive, that is itself, his Lordship in Council conceives a reason for an early revision.

369. Where the assets are abundant, and the profits consequently large, there must be little danger of the zemindar throwing back the cultivation of his estate, especially if the moderation to be observed in the future settlement, and the determination of Government to punish those who may commit waste, be generally known; for, in such a case, any diminution of the produce would operate rather to curtail the surplus to be left to the zemindar and ryots than to diminish the Government demand.

370. On the other hand, the object of resuming the dues of Government, where they may have been wantonly squandered or fraudulently embezzled, must have its full weight, and his Lordship would desire to leave it to the Boards to determine the quarter in which the settlement shall commence.

371. It will apparently be desirable that one officer should be employed in making the settlement of the estates surveyed by Lieutenant Grant, while another or others may be similarly engaged elsewhere.

372. It will matter little whether the minute measurements by the native officers precede or follow the survey; but, on the whole, his Lordship in Council is disposed to think that the former course will be best, since, where it may be pursued, the Native officers will act under the dread of a future inquiry, the extent and nature of which they will not be able to anticipate; and in all cases of measurement by Native officers, they should be distinctly warned that their statements will be eventually subjected to the test of a regular survey.

373. While every proper check is maintained, the Governor-general in Council will be fully prepared to receive favourably the recommendations of the Board in favour of those officers who may zealously and efficiently exert themselves to fulfil the wishes of Government. His Lordship in Council has derived much satisfaction from the evidence afforded on other occasions, that the Native Revenue officers have a lively sense of the distinction of honorary rewards. That feeling it is most important to cherish, and it can never be the wish of Government to practise, in regard to any class of public functionaries, the fallacious economy which would leave to officers invested with extensive trust the alternative of poverty or dishonour.

374. The general observations above recorded, though many of them are stated with immediate reference to the particular cases submitted, will serve generally to apprise the Boards and the commissioner in Cuttack of the views of Government, as far as they are yet settled.

375. On various matters touched upon in the preceding Resolution further orders may probably be found necessary, it being obviously impossible to anticipate the various circumstances of individual mehals, and it being the particular desire of the Governor-general in Council that all orders passed and observations communicated by Government should be considered open to future revision, until his Lordship in Council shall have before him the fullest possible exhibition of the facts touching individual estates, with a distinct expression from the Board of their own sentiments and views, as well as those of the several collectors, on every point that Government may be required finally to determine.

376. His Lordship in Council will therefore expect the Boards to submit, besides the reports and statements to be submitted to the authorities at home, a complete transcript and translation of the proceedings held by each collector or other executive officer in the settlement of two or more mehals in each pergunnah, with a transcript and translation, likewise, of the preliminary reports furnished by the Native officers.

377. It will likewise be proper that copies of all such proceedings and reports should be carefully made, to be deposited with the record committee, who, in common with the Judicial and Revenue officers, will, of course, deliberately consider how future changes which they may desire to record can best be brought on the public records.

378. Such matters contained in the papers above recorded as have not been noticed in this Minute, will form the subject of separate communications to the authorities concerned.

Appendix, No. 80.

EXTRACT Revenue Letter from *Bengal*, dated the 30th July 1823.

(Department of Ceded and Conquered Provinces.)

Appendix, No. 80.

Revenue Letter from Bengal, 30 July 1823.

3. YOUR Honourable Court is aware that, by Regulation VII. 1822, provision is made for vesting collectors with judicial powers in the settlement of various questions relating to land and rent. The proceedings noted below* will explain to your Honourable Court the principles by which we propose to be guided in giving effect to the enactments in question.

4. Both the Western and Central Boards of Revenue concurred in the expediency of entrusting collectors and other officers making settlements with all the powers that can be vested in them under Regulation VII. 1822, in so far as regards suits arising within the mehals, in the settlement of which they are actually engaged.

5. The Board of Revenue for the Western Provinces were, however, of opinion, that the exercise of judicial authority by the collectors should be confined to the villages of which the settlement is actually in progress, conceiving that the load of business, which a more enlarged jurisdiction would bring upon them would hinder them from devoting sufficient attention to the formation of the settlement.

6. The Central Board appeared, on the other hand, to consider it advisable that the collectors should be vested with all the powers in question throughout the whole of their respective districts, with the exception of the permanently-settled districts.

7. On a full consideration of the matter, with the advantage of the opinions of the Boards, it appeared to us to be expedient, in the first instance at least, to limit the jurisdictions of the collectors, so that the effect of the system may be ascertained before any extensive change is made. A settlement, conducted in the manner prescribed by the Regulation in question, involves a minute inquiry into the circumstances of each village; so that, even where tenures are simplest and disputes most rare, it must bear the character of a complicated judicial investigation, in which the facts ascertained, and the authority on which they rest, must all be carefully recorded. The work, therefore, would probably afford full occupation for the officers employed in it, and would occupy a considerable period of time, though their number were multiplied tenfold. The addition of any other duty must, of course, in its degree, retard the settlement. On the other hand, with the limited number of Revenue officers at the disposal of Government, it is obviously impracticable that the settlement should be conducted exclusively by persons having nothing else to do. We were also of opinion that, even if practicable, it would not be advisable to disjoin the duties of a collector, in so far as they regard the adjustment and collection of the Government Revenue, and the determination of summary suits regarding land and rent; for each assists the other; and if our collectors have not, in the ordinary management of their districts, obtained that minute knowledge of individual mehals which it is desirable they should possess, the circumstance may be attributed chiefly to the great size of the districts, though partly owing to the short continuance of the same person in the same local office, as well as to the habits of individual collectors, and the notions entertained by some of them in regard to their duties.

8. To the full improvement, therefore, of our system of Revenue management, we are disposed to think it essential that the number of European officers should be very considerably increased, that only such a tract of country should be placed under each of them as would allow them to acquire a really familiar knowledge of the people with whom they have to deal, and of the lands whence the Revenue is drawn, and that they should be vested with full powers to adjust all the disputes of the agricultural community, subject to the control of the Boards, and with the further security against error which is afforded by the right of appeal in a regular suit to the Adawlut. And we beg to take this opportunity of soliciting such an augmentation in the number of civil servants, as may enable us to have a separate collector for every 12 lacs of jumma, and to attach an assistant to each collector in the unsettled provinces.

9. Under the present circumstances, it is impossible to restrict the extent of collectorships within the limits requisite to the accomplishment of the above object, and we are persuaded that both the interests of the people and the Revenue of Government suffer from that cause. At present, we have to consider how the greatest advantage can be derived from the existing establishments, assuming that, as the local limits of collectorships may be extensive, the matters to be made cognizable by collectors must be restricted.

10. To give to the collectors all the powers provided for in Regulation VII. 1822, throughout the districts as they now stand, would apparently be to throw upon them a load of business they could not get through. On the other hand, to limit the cognizance of summary suits by collectors engaged in making settlements to the villages of which the settlement is actually in progress, would, in our judgment, be to narrow their powers in an unnecessary and inexpedient degree. The number of summary suits arising in a single pergunnah would not, we conceive, be great; the convenience of the people would be materially promoted by the opportunity of having their disputes decided in a tribunal near their homes, and

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* Revenue Consultations, 1st November 1822, No. 12; 6th December, Nos. 23 to 25; 6th February 1823, No. 52; 8th May, Nos. 45 and 46; and 19th June, Nos. 21 and 22.

Appendix, No. 80.

Settlement of the Upper Provinces.

and the collector engaged in making the settlement of any village cannot but derive many important facilities and much useful information, in the exercise of the power of adjusting claims depending in the neighbouring villages.

11. There is, indeed, one power which, in our judgment, collectors should exercise only in villages which may be actually under settlement, viz. that of deciding on the question of title, and of interfering with possession, under the provision contained in the 16th section of the Regulation. Such a provision appeared to be necessary, from the difficulty that is frequently experienced in separating the question of possession from that of property; and especially, in putteedaree estates, of distinguishing questions relating to the nature and extent of the interest held in a given parcel of land from those which regard the right of actual occupancy.

12. The power, however, is one which should not be exercised beyond the necessity of the case, and should be confined, as far as practicable, to cases in which, as in boundary disputes, the fact of previous lawful possession cannot be ascertained, or in which the existence of a custom sanctioning the periodical distribution of land among the co-sharers shall be established. In general, the collectors are expected to confine themselves to the ascertainment of the actual state of possession, and to the determination of the nature and extent of the interests held in the lands possessed; that is, of the privileges and the obligations belonging to the several tenures.

13. Under the above considerations, we resolved that collectors and other officers engaged in making settlements in the manner prescribed by section 9, Regulation VII. 1822, shall, with the exception of the powers specified in the 16th section, be authorized to exercise all the powers that can be legally vested in them under the provisions of that law, in regard to all suits, claims, and disputes arising within the pergunnahs in which they may be so employed. The power of hearing and deciding on claims to property and possession, under the 16th section of the Regulation in question, is to be exercised only within villages of which the settlement is actually in progress.

14. Should it, on trial, be found that the power of admitting new parties to engagements or registry, of allotting Revenue or partitioning land, of determining the nature of tenures and the extent of the interests of occupants, of redressing wrongful dispossession or disturbance of possession, of adjusting the relative claims of lakerhajdars and the occupants of the lands assigned to them, and deciding summary suits regarding rent, the exaction of rent, or the like, can be expediently vested in collectors making settlements throughout their districts or in several pergunnahs; or should it be found necessary to restrict the exercise of those powers within narrower limits than those of the pergunnahs wherein settlements are in progress (especially when the settlement may be under revision in two or more pergunnahs at the same time) we shall doubtless receive a specific communication from the Board on the subject.

15. The proposition of the Board of Revenue for the Western Provinces, that collectors not employed in making settlements should be empowered to decide summary suits generally within the limits of their respective zillahs, was coupled with the suggestion, that the cognizance of such suits should, at the same time, remain with the ordinary civil courts.

16. This, however, would be inconsistent with the provision contained in clause 2, section 20, of the Regulation cited, and embarrassment and a clashing of authority would probably result from the plan, by which the summary cognizance of similar suits within the same tract of country would be vested in distinct tribunals. If, therefore, it shall be thought necessary still to leave the civil courts a summary jurisdiction in districts wherein collectors shall be vested with authority to decide summary suits, the object, under the existing law, must be to assign to each a distinct number of pergunnahs, providing, as far as practicable, for the distribution of the work in proportion to the time which the judge and collector may respectively be able to devote to it.

17. On this subject we expect a further communication from the Boards, and we have desired the Central Board to consider how far a like summary jurisdiction should be given to the collectors of districts permanently settled.

18. We have, likewise, desired the Board to consider and report, how far it may be expedient to assign to collectors and other officers engaged in making settlements, some special allowance in consideration of that duty, and under what provisions, so as best to encourage zeal and industry, and best to secure a careful and accurate research. The object of encouraging the Revenue officers in the acquisition of a practical knowledge of surveying was especially pressed on their attention.

19. In Cuttack it has appeared to us to be advisable, under the recommendation of the commissioner, to vest the collector and the deputy collectors with all the powers that can be legally vested in them under the provisions of the above-mentioned Regulation, to be exercised by them in regard to all lands lying within their respective spheres of authority, with exception to the power of deciding on the question of title, and of interfering with possession under the 16th section. This power we have resolved shall, in Cuttack, as in the Western Provinces, be exercised only in estates actually under settlement.

28. In continuation of our separate despatch of the 1st August 1822, we beg to draw the attention of your Honourable Court to the papers noted below*, being the general instructions issued by the Western Board to the several collectors under their authority, explanatory of the course to be pursued in the revision of the existing settlements under the provisions of

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* Revenue Consultations, 26th June 1823, Nos. 43 to 45.

Appendix, No. 80.

Revenue Letter from Bengal, 30 July 1823.

of Regulation VII. 1822, and a translation of the perwannah issued by the Board for the guidance of the native officers employed in that duty.

29. We hope, at no distant period of time, to receive specimens of the proceedings held in the different districts, and propose then to consider whether any and what alterations shall be made in the plan sketched by the Board: in the meantime, we beg earnestly to solicit your sanction to the measure of granting leases for a long term of years. Our present plan is, to continue the existing settlement under renewed engagements, until the Revenue officers are able to enter on the detailed local investigations, which appear to be indispensable to the accurate adjustment of the Government demand and the ascertainment of the rights of the people. The estates to be assessed on the expiration of farming leases, the resignation of proprietors, or the lapse of temporary tenures, are still too numerous to admit of the detailed investigation of the circumstances of each in the period within which a settlement has to be made. In most of these cases, therefore, engagements must be taken after an inquiry of a more summary character; and this will continue to be the case, until settlements be generally made with proprietors, on such terms as may prevent them from relinquishing their engagements unless required to do so; and, in cases of recusance, the leases granted to farmers be of a long term of years.

30. To ensure, as far as practicable, the object of having the settlements that have thus to be made well made, the junior officers of the department have, in numerous instances, been deputed to take charge of particular pergunnahs; and to them and to the collectors, especially to those who have begun the detailed settlements, it has, of course, been necessary to allow additional establishments of native officers.

31. For the detail of the arrangements alluded to, we beg leave to refer you to the proceedings noted below*. The appointments and charges being of a temporary nature, we are unwilling to trouble you with a separate explanation of each case.

REGULATION VII. 1822, of the Bengal Code.

The printing of this Regulation would unnecessarily swell the Appendix, and as it is separately printed as a Parliamentary document, it is omitted in this place.

Appendix, No. 81.

Appendix, No. 81.

Memorandum by H. Mackenzie, esq.

EXTRACTS from a Memorandum, dated the 19th October 1826, by *Holt Mackenzie*, Esq. Secretary to Government, explanatory of the Settlements effected under Regulation VII. 1822, and of the Measures necessary to give better effect to its Provisions.

Para. 1. THE progress which has been made in the formation of settlements under Regulation VII. of 1822, though but inconsiderable, may yet enable Government to come to a decision upon some points.

Note.—The Memorandum having been sent to me for perusal by Mr. Mackenzie, I returned it to him with the notes written in the margin.

(signed) *J. H. Harrington.*

2. It is to be regretted, indeed, that specimens have not been received from any of the most experienced officers in the Ceded Provinces, a comparison with which would have been highly useful in examining the results exhibited in the reports that have been received. But partly from the delay in the publication of the Persian revision of the Regulation (it reached the Territorial department in April 1824; the English copy having been distributed in 1822, in November,) and partly from the considerable number of estates for which engagements had to be taken summarily, and which an unlucky order of the Board's had thrown into khas management, the collectors in those provinces seem only to have begun the regular revision in the past year. The consequence is, that the specimens which have been officially received are confined to the districts noticed below†. To these I may add two sets of Persian proceedings, which I have received from Mr. Boulderson, with a private letter, containing several very important remarks.

An extraordinary delay indeed. I conclude it has been explained.—*J. H. H.*

3. I proceed briefly to notice the chief points that have occurred to me in the examination of the different settlement reports. On several, probably, Government will not immediately decide, because the Western Board have generally transmitted the papers without any communication of their sentiments, owing probably to the pressure of other business ‡. But still it may be useful to state them in a distinct shape.

‡ Whilst they had the charge of the Delhi territory.—*J. H. H.*

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* Revenue Consultations, 6th February 1823, No. 53; 13th February, No. 56; 20th February, Nos. 46 & 47: 27th February, No. 37; 6th March, Nos. 17 to 19; 29th March, No. 79, 10th April, Nos. 53 & 58; 1st May, No. 56; 8th May, No. 50: and 17th July, No. 67.

† Seharunpore, Merut, Allyghur, Etawah, Goruckpore, Azimghur, Ghazeepore.

4. The most numerous and the most detailed proceedings have been received from Mr. Cavendish: they contain much curious information, strangely thrown together, and present certainly a much fuller view of the condition of things in the part of the country which was the seat of his labours (the Mozuffernugger division of Seharunpore) than any other documents on record. His course of service in the Delhi territory appears to have given him great familiarity with agricultural concerns.

5. The first village, Burleh Pergunnah Noornuggur, contains about 4,462 * begahs, of 2,916 † yards (7,155 Bengal begahs, of 1,600 square yards) of which 3,874 are cultivated or prepared for culture, and 18 fallow. It is stated to be possessed by 215 ‡ cultivating zemindars, of a race denominated Tugahs, in whom Mr. Cavendish appears to consider the absolute property of the soil to be vested. They are divided into five puttees or branches, all descended from the same ancestors, Hindoos, though now some profess the Moslem faith, with little apparent variety in religious belief or practice.

6. Inheritance is stated to be confined to sons, who share equally if of the same mother; but if of different mothers, then by a double partition, equal aggregate shares being first given to each family, then equal portions of these shares to the sons of each; females, excepting as being entitled to a maintenance, are said to have no right of inheritance.

7. The share to which each parcener is entitled is said to be recorded by the village bhat or bard.

8. The quantity of land occupied by each parcener appears to depend on his means of cultivating it. The actual state of possession differs greatly from the distribution of property recognized as the hereditary right of the parties, which is detailed minutely to the 160,000th part of the begah. Each of the puttees are stated to own four biswas §, but the quantity of land occupied by each is not quite equal; and it appears to be doubtful whether either party be entitled to claim a fresh partition.

9. The parceners who are absent in service, and have consequently no lands, will, it is said, obtain a share on their return. The malguzars or lumberdars ‖, that is, the managers of the village from whom the Revenue is received, are the headmen of the puttees. The office of lumberdar appears to be generally inherited by the eldest son; but the right of succession is not absolute, being set aside in case of incapacity. The lumberdars appear to be by no means distinguished by the extent of the parcenary share, of which they are the acknowledged proprietors. It is said that they used to receive from the mocurrereedar five per cent. on the jumma, for managing the village, besides having their garden lands free and receiving presents. Mr. Cavendish appears to think that the malikana (meaning by the term the perquisites of management) should be fixed by Government, but levied by the managers as rent. He distinguishes it from the zemindaree russoom, or proprietary allowance, generally five per cent., receivable by zemindars, whether in or out of the management, from the cultivators of other classes. The malikana, he observes, used, under Native governments, to be collected by the government officers, and paid to managers out of the treasury. This plan Mr. Fortescue is said to have ordered to be followed in Delhi, though there the word malikana was not known. In many villages, he observes, the headmen have made themselves farmers, that is, levying the full Government share of the produce, and, setting aside the right of their parceners to have a proportionate distribution of the assessed jumma, they have taken to themselves all the profit and loss on the engagement. This has also occurred in Delhi, where the mocuddums have been supported by powerful men.

10. In the village in question, the weight of the Government assessment appears to have levelled all distinctions. Even the deduction of 10 per cent. nominally made from the estimated assets, has gone merely to lower the rate at which land is occupied by the cultivators of all classes. With the exception of some trifling perquisites to be noticed hereafter, the managers (lumberdars) appear to derive little or no avowed advantage from the post, excepting what they can contrive to embezzle under the name of village expenses, and neither they nor their coparceners receive any zemindary russoom from the other cultivators. Some of these are said to have resided in the village for some hundred years, and to have cultivated the lands occupied by them for 30 or 50 years, and who are therefore included by Mr. Cavendish in the class of mowrasee or hereditary ryots (assamees.) They are said to possess no rights beyond the year for which they commence the cultivation ¶, having no pottahs, and the zemindars being entitled to oust them at pleasure on the expiration of the year. But

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* The regular pergunnah begah appears to be 3,600 square yards, the measure being properly 20 guntehs of three yards each; but in practice two guntehs appear to be curtailed (being thrown round the waist of the measurer), so that the jureeb is reduced to 18 guntehs, or 54 yards.

† Yard equal 2 ft. 10 in. English.

4,462
3,874
588

‡ Of these about 140 appear actually to occupy and cultivate the land. The rest are absent or minors.

§ Viz. 1/5.

‖ Should not the more correct term "numberdar" be used, instead of the corruption?—*J. H. H.*

Note.—The people are said to have disused the term mocuddum, because they think the English consider a person so designated to be a headman, having no proprietary rights.

This is a new sense for the term "malikana;" and if adopted, is likely to bring misconception and confusion with it.—*J. H. H.*

¶ How then can they be called mowrasee (or hereditary)? he must mean that their rents are not fixed beyond the year. —*J. H. H.*

But, as above observed, all hold at the same rates, the government demand leaving no rent, properly so called, to any individual.

10 per cent. was before mentioned, and doubtless the actual profit of the tenants was more.—*J. H. H.*

11. Although, however, a high assessment has thus broken down distinctions of rank, it would appear from the statements prepared by the Native officers, the zemindars, and Mr. Cavendish, to be his opinion and (seemingly) the general sentiment of the people, that the managers are entitled in the adjustment of their rent to be distinguished from their brethren and from non-proprietary ryots, and that the village proprietors should have better terms than the ryots. Thus the canoongoes state, the Government share from land cultivated by the lumberdars at one-third for sugar cane, and two-fifths of other produce; churee paying 12 annas a begah. From the coparceners and ordinary ryots, two-fifths and a half are the stated shares of Government; churee paying rupees 1. 2.

The difference must be considered the compensation to the managing partners for their trouble and expense, and perhaps to cover their risk as contractors for the public assessment.—*J. H. H.*

12. The same principle is adopted by Mr. Cavendish, in his estimate of the rent demandable.

13. In stating the pergunnah money rates, a similar distinction is made by the canoongoes between the above classes: where the lumberdars are rated at 6 rupees, 7. 8. for sugar-cane, appears as the demand on the others; and so 3. and 3. 12. for cotton; 12 ans. and 1 and ½ for churee; 1. 2. and 1. 8. for bajrah and gram; 9 and 12 annas for shamak; 12 and 15 for barley. The zemindars (influenced doubtless by their actual circumstances) state the Government share generally at one-third.

14. From Mr. Cavendish's report, one may infer his opinion, that considerable injustice has been done from confounding malikana, as he calls* the allowance of the manager, with the zemindaree russoom. The former he considers to belong to the managers while they continue such, if not farmers (but only as the wages of their stewardship), because they cannot justly be expected to take the trouble for nothing. In the case of a farmer, it is included in the general farming profit. In the case of khas management by the Government officers, their wages stand in place of it, and no one can claim it. But the zemindarree russoom he treats of as being a clear property, indefeasible, excepting through some distinct forfeiture; belonging to the zemindars, whether in or out of possession; to be deducted from the rents in the case of their cultivating their own fields, and otherwise to be collected by them from the cultivators not proprietors.

* But why does he so call it, against usage?

This appears to be a just distinction.—*J. H. H.*

15. The terms chupperbund or khode-khoost ryots, he states to be unknown to the people; indeed, ryot, excepting as a general term for subject, seems scarcely to be used; the ordinary word for a cultivator being assamee.

16. The village expenses disbursed by the malguzars are audited by all the parceners, and collected *pro rato*.

17. There are no slaves; but a kind of hereditary connexion appears to exist between the zemindars and the low caste (chamar) ploughmen employed by them. The latter cannot change masters, but they may become day labourers or leave the village.

18. The putwarree (Kishen Bugal) appears to have been chosen by the general body of the cultivators, under the authority of the late Mocurrereedar Ramdyal. The lumberdars appear formerly to have kept the accounts; but the parceners complaining against them to Ramdyal, Kishen Bugal was appointed. His allowance is 3 pice in the rupee of the Government jumma.

By whom paid?—*J. H. H.*

19. Mr. Cavendish is decidedly against the plan of making the putwarree an officer of Government, satisfied that abuse and exaction would ensue. He states that the existing Regulations are quite sufficient to secure the objects of the office, if the putwarrees were required (as appears to have been done partially) to keep their accounts in books instead of loose sheets, and were regarded as the common servants of Government and of the people.

This seems a good suggestion for general adoption.—*J. H. H.*

20. The village servants are paid chiefly in kind. Of these, all appear to be removable by the zemindars excepting the sweepers. To the village watchmen there seems to have been added recently a chokeedar, connected with the thanna, though very properly chosen by the people.

21. The population is stated at about 2,000 souls, living in 478 houses. The families of the proprietors (biswadars) amount to 759: many are in easy circumstances.

22. The ploughs are 143, drawn by four bullocks, and 42 drawn by two bullocks; the last of which the people reckon only half a plough. The former is reckoned equal to 90 or 100 begahs (Cutcha begahs of one-third the standard begahs, or 972 yards only), a moiety being cultivated in each harvest.

But 3,874 begahs only are stated to be cultivated.—*J. H. H.*

23. The zemindars of this village appear to have rather an extended pykhoost cultivation in lands belonging to others.

24. Water is found 60 feet from the surface, and a well, which must be of masonry, would

cost about 1,500 rupees; none, therefore, are used for irrigation. The soil of this village does not appear to be favourable, though it is highly cultivated, owing to the industrious character of the inhabitants. Having no wells, it has none of the more valuable crops that require irrigation.

25. Mr. Cavendish has given various statements of the average produce of the different kinds of crops, as prepared by the canoongoes, by the tehsildars, by the zemindars, and by himself. The results vary considerably. The produce is stated to be rice, shamak, jowar, bajra, mash, sugar-cane, cotton in the khureef, and wheat, barley and gram in the rubbee harvest. The land is divided into two descriptions of soil; duhur and dandreh low, or inundated, and high.

Note.—He has rendered comparison perplexing by sometimes using one kind of begah and one kind of weight, and sometimes another. It is very important that all reports should be uniform in this respect.

26. The prices of grain as given for 10 years exhibit extraordinary variations: wheat, from 65 to 22 seers to the rupee; gram, from 60 to 29; barley, from 70 to 31; rice, from 60 to 45; mash, from 80 to 26; kuppas or uncleaned cotton, from 20 to 9; raub, from 25 to 30.

Note.—The weight is given in seers (40 to a maund) of 92 Kuldar rupees each.

27. With respect to the assessment, Mr. Cavendish goes into great detail in explanation of the grounds of his calculations; they are founded, however, not so much on the capabilities of the land as on the existing crops, and though probably the result of much thought and knowledge, do not, I confess, leave upon the mind any assurance of accuracy. Almost all the land capable of tillage being under cultivation, and the zemindars dependent for pasture on a neighbouring village held by them, there is not apparently much room for immediate improvement.

28. The estimate of the canoongoes, taking as its basis a division of crops, with an average produce of three sorts of land, and the medium price of 10 years, gives a Government rental of rupees 7,762. The zemindar's estimate gives rupees 5,335; Mr. Cavendish's 7,881; the pergunnah money rates 7,223; the Revenue of Furly 1,229 appears to have been 5,200, raised by the farmer, Shekh Kullen, to rupees 7,400.

Does this refer to the Revenue of Government, or the rent payable to the farmer? I should suppose the latter, which should not in that case be called "the Revenue."—*J. H. H.*

29. Mr. Cavendish remarks the difficulty of ascertaining the rent assets excepting in farmed villages (meaning those in which the Government engager stands by the profit and loss), in which he seems to think it easy to ascertain the rents of the ryots, and from different parts of his report it seems to be clear that he distrusts the estimate he has in this case made. Thus in one place he says, that the village might in good years pay 6,500, but must fail in unfavourable seasons. He states that as paee cultivators in other villages the zemindars have easier terms than those on which they enjoy their own lands; the headmen paying one-fifth, the others only one-fourth of the crop, and all paee cultivators being in independent circumstances. He finally intimates his opinion, that the Government share of the crops should not exceed two-fifths for grain, one-third for cotton and churee, and one-fourth for sugar-cane. Assuming these rates, the jumma would be, according to the canoongoe's estimate of produce, rupees 5,661; according to the zemindar's estimate, rupees 5,222; according to Mr. Cavendish's own, rupees 5,889; and on the whole it is to be inferred, though rather strangely, it is no where stated, nor is the point noticed by the Board, that he would desire the existing jumma of rupees 5,250 to be maintained, and would further allow the managers 5 per cent. as a remuneration for their trouble.

It may be here noted, that by khode-khoost cultivation appears to be understood that of a zemindar cultivating his own lands, either with his own hands or by means of hired labourers.

The Board should have desired him to explain this point. —*J. H. H.*

30. The facts, indeed, that all classes pay an equal share in proportion to the land occupied by them, viz. 8 annas the Cutcha begah (if any land be left uncultivated, the puttee or division has still to bear its share of the Revenue), that there has been left there no private rent, properly so called, and that even the gardens of the lumberdars have been made to contribute contrary to old custom, combined with a consideration of the superior advantages of paee cultivation, may be taken as a sufficient proof that, if anything, the Government demand is too high.

31. On the other hand, the village expenses are stated to have averaged in the past five years about rupees 508, which appears to be excessive. There are several collections, consisting of the articles noted in the margin, which if not prohibited (and the prohibition among an ignorant people would probably be nugatory), afford a small profit to the zemindars; and, on the whole, there seems no sufficient reason to suggest any reduction of jumma. The people are said to be quiet and industrious in their habits; but their females do not assist them in agricultural labours. The

1 rupee on each loom - - -	These are distributed among the coparceners.
2 ditto on each oil-mill - - -	
2 ditto on each dyer's house - -	
2 ditto painter's - ditto - -	
18 ditto gram parcher's ditto - -	
2 ditto sheppard - ditto - -	
1 ditto labourer's - ditto - -	
3 ditto goldsmith's ditto - -	
5 taceas, or 10 pice on each marriage	These belong to headmen, lumberdars.
32 pairs of shoes from chumars - -	

These appear to be professional taxes, and are, I believe, considered

The soil of that part of the country is said to be generally inferior; their cattle very poor compared with those of Delhi.

considered to come within the sayer prohibitions in the Lower Provinces, except when taken in the form of house or ground-rent.—*J. H. H.*

32. The ordinary rate of interest is stated at 2 rupees per mensem. The zemindars are represented as suffering seriously from the exactions of the bunyas, the improvidence with which they give bonds to escape immediate trouble, and the leaning of the native commissioners in favour of the wealthy.

33. Mr. Cavendish appears to be a decided advocate for long leases (twenty years he mentions), and for fixing the kists or instalments of the Revenue instead of leaving them open to an annual adjustment by the tehsildars. He reprobates the system of collections in anticipation of the crop, and the overzeal of collectors and tehsildars, and proposes seven or eight kists (instead of ten), beginning with October and ending with May; he deprecates public sales, proposing to substitute mortgage. The zemindars now repair the roads, and of this system Mr. Cavendish recommends the continuance.

I concur with Mr. Cavendish on both the points stated.—*J. H. H.*

So do I, if they can be avoided.

34. With respect to the rights and interests of the different classes, Mr. Cavendish seems to think that they are well understood, and easily settled by the people, when our laws or official acts do not violently disturb them. The only arrangement he appears to consider as wanting, is the allowance of some emolument (five per cent.* he suggests) to the managers.

35. The Board † (Mr. Ewer) offer no suggestions, and submit no propositions.

* This does not appear too much?—*J. H. H.*

† How is this silence of the Board to be accounted for?—*J. H. H.*

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39. The next village, Thelkee, in pergunnah Deobund, appears to have been originally held by two classes, Pudhoms or Gowhs, and Meerahs (still zemindars of Gopabe or Gopalore), both professing the Moslem faith. The first, who call themselves Sheiks, are said to be descended from Rajpoots by a mother of another caste. They are stated to be very industrious, the women assisting them in agricultural labour. The Meerahs call themselves Syuds (but are not acknowledged by other Syuds), and do not permit their women to labour. Both are said to be powerful men and good cultivators. The village is divided into two puttees, corresponding with the two races by which it is occupied; the first having a 12.10 and the other a 7.10 share. In 1223 each puttee was subdivided into dherees. The cultivators are all of the above classes, and all recognised by Mr. Cavendish as coparceners in the zemindaree, although it would appear that the estate was sold by auction, and purchased by Shekh Kullum, whose rights will have to be inquired into.

40. The extent is stated at begahs 3,252, of which 2,409 are cultivated, 231 are prepared for sugar-cane, 71 fallow, and 450 waste. The land is divided into four kinds of soil, duhur, rostee, kadir, and bhoor.

The rental,* according to the zemindar's estimate, is 1,299 rupees; Government share, 2/5.

According to cannoogoes, 1,754 rupees; Government share, 1/3 and 1/2.

According to money rates of pergunnah, 1,924 rupees.

According to Mr. Cavendish, 1,400 rupees.

The jumma appears to have been 1,024 rupees; and Mr. Cavendish, on the ground of the number of parceners and the want of pasture, is against any increase.†

* The word "rental" appears here to be of a doubtful meaning. The stated proportion of Government share applies to the gross produce; but if the jumma of Government be 1,024 rupees, the stated rental must, I conceive, be the rent payable to the zemindars.—*J. H. H.*

† I would not require any increase.—*J. H. H.*

41. The village of Khaddah (pergunnah Poer) appears to be possessed by 62 Gurehs, partly Moslems, and partly Hindoos. It is divided into two turufs; one being held by each class, and each charged with a moiety of the Government jumma. The Hindoo turuf is divided into two subdivisions, or puttees; the Moslem into three thokes, paying the Revenue of Government rateably. The extent of land occupied by each does not follow exactly the same rule. The Moslems claim a larger extent than the Hindoos, to make up for inferiority of quality, and have an excess besides; the extent of fields being reckoned by an inaccurate estimate; nominally, 12 begahs each plough. Although the turufs are distinct, the fields intermingle, each cultivator desiring to have some good and some bad land. The village site, the unculturable and rent-free‡ lands, are common. One of the puttees is stated to be mortgaged to one of the proprietors of another, who receives from the cultivators of it the zemindaree russoom; viz. one seer per maund of grain produce, and two annas, one anna, and six pice per begah on lands respectively cultivated with sugar-cane, cotton, and churee. This transaction does not appear to have led to any alteration in the management, or any permutation (dakhil mookharij) in the collector's books. The lumberdaree or mocuddumee allowance is quite distinct from the zemindaree russoom, being attached to the management of the village concerns with Government: it used to be paid by the state; but now, where paid at all, is paid by the people. In this village, the lumberdars appear to

‡ I doubt whether any land can properly be termed "rent-free;" it is free of the public assessment, but not of rent.—*J. H. H.*

Appendix, No. 81.

Settlement of the Upper Provinces.

receive four rupees a plough: the village expenses are also met by an assessment on the ploughs. There are two putwarrees who receive three per cent. on the Government jumma; the chokeedar, six pice per house; the bullahur's perquisites seem to be uncertain. The lumberdars of this village appear to be unpopular; and Mr. Cavendish contemplates the expediency of a kham or ryotwar settlement, deeming it apparently quite open to Government, with the consent of the people, to set aside the lumberdars.

42. Of the cultivators not recognised as proprietors or zemindars,* there appear to be two classes. The one, the members of which are said to be related to the Gorehs, is stated to have a right of possession, which, as it is alleged not to attach to particular fields, seems to be rather a vague title, and of cultivating their lands at the same rates as the zemindars, but without any vote in matters connected with the management of the village. The other, though equally resident from time immemorial, is said to have no rights whatsoever. There are paee cultivators, who pay one-fourth and one-third the produce, besides the zemindaree russoom. The Revenue of Government is distributed, in some of the puttees, on a mutual estimate of the crop; in others, by the ploughs.

43. The village appears to contain, of cultivated land, 1,944 begahs; land prepared for sugar-cane, 536; arable, 542. The begah is of 2,916.09 yards, of 2 feet 10 inches each.

44. The canoongoe's estimate of rent† (making the lumberdars pay two-fifths and the others one-half the produce) gives a rental ‡ of 3,208. The zemindar's estimate (taking all at the same rate) gives 2,320. The pergunnah rates give 3,064.

45. The jumma is 2,500. This Mr. Cavendish appears to wish to be continued, stating that the present demand (about a rupee a begah) is heavy, but that good management would increase the number of ploughs, and extend the cultivation: 90 or 100 Cutcha begahs he considers the most that can be managed in that part of the country by a four-bullock plough. Horses, 442; souls, 1,159; (viz. males, 656; females, 503;) ploughs, 54; 7 wells, but no irrigation.

May be authorized, I think.—*J. H. H.*

46. The next village, Mundleh, is in the same pergunnah. It is inhabited by Goojurs, in whom Mr. Cavendish states the property to be vested. Past settlements appear to have been made with Syuds, residents of a distant village, in the capacity of zemindars. These men are stated now to disclaim any permanent interest. The canoongoes also recognising the Goojurs as zemindars. The latter attribute the recognition of the Syuds as zemindars to the corruption of the Native officers. The canoongoes state it to have been made at the solicitation of the Goojurs themselves, who having quarrelled with the Mocurrereedar Ramdyal, sought thus to place themselves under the protection of the Syuds, who appear to be respectable men, and possessed of local influence. There is no puttee in this village. All the Goojurs, 28 in number, are said to have equal rights, nor do the headmen receive any avowed perquisites. Cultivators not belonging to the brotherhood are stated to have no rights of occupancy. The rates of division are stated at two-fifths and two-thirds the gross produce of grain. Money rates for other articles.

Note.—They appear to have been brought by Mr. Cavendish requiring them to explain the origin of their tenure, and to reconcile it with the state of property as exhibited in the records.

48. Mouzah Boojateree, pergunnah Jooxapee, is stated to contain 1,252 begahs, of 2,916 square yards each; 760 begahs to be cultivated, and 123 arable. The land is of three descriptions (duhur, ooror and daudeh), of which the former, being overflowed, appears to yield two crops. The proprietors are stated to be nine Rajpoots, who reside in the town of Salempore, and do not interfere with cultivation. The cultivators are of the same caste. When the settlement was made with Rajpoots, they let it in kutkira to the resident cultivators, through their headmen (mocuddums) reserving to themselves a profit of 56 rupees, or a jumma of 950. The mocuddums levy a certain cess per plough, as their mucuddumee. The zemindars (Rajpoots), whether under engagements with Government or not, receive their zemindaree russoom, one seer in the maund on grain, two annas per begah on sugar-cane, one anna on cotton, and six pice on churee. When the village was farmed, the zemindaree russoom was paid to the zemindars, sometimes by the cultivators and sometimes by the farmers. The mocuddums received an allowance of mucuddumee from the farmer. Ramdyal used to pay five per cent. on the jumma to the zemindars, and two per cent. to the mocuddums. Of the cultivators, only two are said to be hereditary, one of whom is mocuddum of a fourth part of the village. It is stated that they cannot be ousted from their lands, and that even if they left the village for a time, they would on their return regain possession at the end of the year. Their sons are said to succeed and to be entitled to divide their lands; but they cannot transfer by sale, and (what would seem to render all right of occupancy nugatory) it is added, that they have no right to particular rates of rent. Ramdyal is said to have taken one-third the grain produce from the mocuddum, and two-thirds from the other hereditary cultivator.

49. The non-hereditary cultivators (13 in number) are said to have resided in the village from 40 to 45 years. Their right of occupancy is acknowledged; liable to be set aside on neglect of cultivation, default, or resignation. They appear to enjoy the same rates of rent as the hereditary cultivators, their mocuddums (three in number) having a like advantage over the rest. The cultivated land under each of the four mocuddums is as follows, viz.

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* The test of this class appears to be the receipt of the zemindaree russoom, when the Government demand allows of anything like private rent.

† The word " rent" is, I think, here used inaccurately for the public Revenue.—*J. H. H.*

‡ Viz. jumma or assessment.—*J. H. H.*

1st, 176; 2d, 197; 3d, 200; 4th, 185; each pay a fourth of the jumma 225×4=900. The fields are divided without measurement, hence the extent does not exactly correspond.

50. Mr. Cavendish attributes the recognition of the rights of occupancy as belonging to the cultivators to the circumstance, that the zemindars are not resident, are unable to cultivate themselves, and are therefore desirous of getting cultivators to settle, that they may secure their zemindaree russoom. The mocuddums he states to be chosen by the cultivators, but vested with the turban of office by the zemindars. The office is generally, but not absolutely, hereditary, the succession also depending on fitness. The village expenses are collected from the cultivators at so much the plough. The putwarree or beegal receives three pice per rupee of the Government Revenue; the bullohur, 25 seers per plough; the chokeedar, 10 seers of grain (kind not mentioned) per house. The khabrots or sweepers, to which class the bullohur belongs, have an hereditary interest in their perquisites. They used to be, as they still are in Delhi, the village police officers, but have been in a great measure superseded by the chokeedars: the expediency of the change is doubted. The village contains 54 houses, and a population of 264 souls. The inhabitants of the same caste are industrious and striving; their ploughs are, one of eight bullocks, eight of six bullocks, fourteen of four and one of two, capable of cultivating each 120, 100, 80 and 40 cutcha begahs.

51. Mr. Cavendish appears to think that the Rajpoot zemindars, if allowed their per centage, to which they are in fact entitled, might be very usefully employed in the police, being a brave large race, but averse to agriculture. It is stated, that in kham villages under our Government they have been deprived of their russoom; the jumma is 900 rupees, besides which cultivators pay zemindaree russoom, 52 rupees; village expenses about 25 rupees per annum.

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53. The next village, Chupreh, containing 1,384 begahs of 2,916 yards, appears to be occupied by a numerous body of Goojurs and Shooghahs (91), in whom the property is stated to have been vested. It was purchased by one Hursookh Raee, by private sale from the lumberdars; and Mr. Cavendish puts the question, whether, and what those persons could sell. They appear formerly to have received an allowance of 50 rupees, and three per cent. from Government. But Hursookh claims the full zemindaree interest, and collects at the rate of 18 seers per maund, calling all the cultivators ryots. Six ryots claiming no right of property pay 17 seers as Revenue, one seer as russoom zemindaree, half seer as theynogee. The houses are 71; population 396; 24 four-bullock, and seven two-bullock ploughs. Putwarrees allowances, four chuttocks per maund, or three pice per rupee of Government rent. The Shooghahs claim to be descended from Rajpoots. They are said to be good cultivators, their women assisting. Succession to property as in Burleh (No. 1.) The rental is estimated at 1,434 by canoongoes; by money rates, 1,357; by zemindar, 1,678; average of four years, 1,441.

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56. Kolodpore is described by Mr. Cavendish as being as Dukhillee village, or rather puttee of Thelkee. This village, or at least the interest of engager, appears to have been purchased by Shekh Kullum. The extent of the interest legally vested in him seems doubtful; but he has assumed the entire management, ousting the former proprietors, and appointing the five lumberdars of Thelkee mocuddums, by whose brethren it is cultivated. Mr. Cavendish appears to consider the property to be still vested in the general body of Garehs (69), to whom it formerly belonged, but who living in Gopalee seem to have nothing to do with this village. He states the share of the person whose interest Shekh Kullum bought, at less than $\frac{19}{400}$ lbs. The lumberdaree he states to have been hereditary, subject to condition of fitness for the post. The mocuddums pay at the rate of one-third of the produce, the other cultivators two-fifths. The rental, according to the estimate of canoongoe, is 455; according to pergunnah rates, 540; according to estimate of cultivators, 452. But Mr. Cavendish observing that there is more sugar-cane cultivation than can be maintained, proposes to continue the present assessment of 250 rupees.* The village contains about cutcha begahs 542, but the fields intermingling with those of Thelkee, there is some obscurity on this head.

57. Mocurrutpore (Jovrapee) appears to have no residents, and to be wholly cultivated by paee cultivators. It is stated to belong to seven Rajpoots who reside in the town of Jowallapore, having sold the village site (which is in the neighbourhood of a sacred place) to a man of wealth as a station for his camp. They receive from the cultivators the zemindaree russoom, in proportion to their respective interests, one seer in the maund of grain, two annas per cutcha begah of sugar-cane, and one anna on cotton. Two of them are recorded as lumberdars, under engagements with the Government, but the village has been let by them in kutkina at the Government jumma. The cultivators pay at the rate of one and one-third of grain produce, and rupees 1. 1. 8. and four on sugar-cane, cotton and churee: they are mere tenants at will.

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59. The next village, Shelondeh, nearly corresponds in circumstances with Burleh. It originally belonged to a set of Tugehs (133 in number), sprung from the men of that place, divided into four puttees. Part has been sold under decree for debts of six persons, including the lumberdars of all the puttees, and bought by Shekh Kullum, who farmed the whole from Government. This person is said to be guilty of much exaction, getting the cultivators into his power through bonds executed by them in ignorance or in fear. Mr. Cavendish questions the extent of the Shekh Kullum's interests; urges the expediency of fixing those of the zemindars, and of fixing pottahs to all the cultivators. Before Shekh Kullum's time, the Tugeh zemindars appear to have paid one-third for grain,

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* This assessment appears low. I would not propose to raise it, however, against the opinion of Mr. Cavendish.

three rupees per begah for sugar-cane, and 1. 4. for cotton land, receiving deductions on failure of crop. All paid alike, but lumberdars received five per cent. on the jumma from Ramdyal. The mocurrereedar cultivators, not zemindars, are stated to have no rights beyond the year for which they undertake the cultivation. The village appears to contain 3,526 begahs (equal to 5,732 Bengal begahs), of which 2,510 are cultivated, and 631 arable; 97 ploughs, 229 horses, 1,105 souls. The rental demandable is by estimate of pergunnah officers, 4,345; by pergunnah rates, 4,214; by village estimate, 3,108; by Mr. Cavendish's estimate, 4,345. The assessment is 3,925, which Mr. Cavendish proposes to continue for 10 years,* with the addition of a per centage of 7½ to lumberdars.

* This appears quite sufficient.—*J. H. H.*

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61. The two villages, Chupor and Walleepore, next mentioned, are stated to be properly puttees of one village, held by branches of the same family, but one Moslems, the other Hindoos, Tugehs by caste. They or some of them are stated to have surrendered the zemindaree to the tehsildar (a Syud and a man of influence) for protection against the rajah. He sold to a Hindoo, Luckmun Doss, the dewan of the late rajah, and the present engager; and the Tugehs having sued for zemindaree, afterwards filed a deed of ladavee (relinquishment). Mr. Cavendish questions the validity of these transactions†, in which only a small part of the zemindars appear to have been concerned. They are very numerous, and their possession very ancient. The arable land is stated to have been divided 600 or 700 years ago. The waste site of villages and lands are still held in common. There are six puttees. Of the hereditary cultivators not of the race of Tugehs, six claim right of occupancy and recovery after relinquishment, and the claim is allowed by the Tugehs ‡. The present engager claims the right of ousting all, Tugehs included, at pleasure. The succession to the post of lumberdar (manager) used, it is stated, to be regulated as in Burleh, the lumberdars receiving 10 per cent. commission: now they get 20 or 30 rupees, which the engager calls mocuddumee, and the people themselves zemindaree russoom. The putwarree has 20 rupees each harvest, and holds 10 begahs of land. The engager claims a rent by kurkoot, at the rate of one half the crop for grain: this is considered by Mr. Cavendish to be excessive. The rental demandable is by pergunnah officers' estimate, 5,580; by pergunnah money rates, 5,511; by village estimate, at present rates, 5,934; at soomers rates, 5,307; by aumeens estimate, 5,469; by engagers, 7,895. The jumma, which had been 3,000, was needlessly reduced to 2,500. The lessee, besides the stated rent, takes various perquisites under the name of village expenses, rupees 303. The rucba is stated at begahs 5,901; cultivated, 3,099 (Bengal begahs 5,038), of which 454 is dofuslee; prepared for sugar-cane, 262; arable, not cultivated, 1,498; houses, 358; souls, 1,644; ploughs 100, of four bullocks, and 68, of two.

† They appear to be of a suspicious nature; but can they now be set aside without a legal process?—*J. H. H.*

‡ This should not be hastily admitted.—*J. H. H.*

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63. To the property of the two next villages, Somertee and Kasimpore, various claims appear to attach. The original owners appear to have been Jats; but the villages being deserted by them, were re-occupied, about 35 years ago, by a set of Goojurs, who built a fort and settled the original proprietors with themselves. The Goojurs claim 10 biswahs (a moiety) of the village. The Jats claim to be considered proprietors of the whole 20 biswahs. The Jats however acknowledge that they cannot claim from the Goojurs any share of the crop, though they call them only hereditary cultivators, and the aggregate jumma of the village is borne by them in equal proportions, viz. one-half by one class, one-half by the other; and it appears that the Goojurs never paid the seeremah or zemindaree russoom to the Jats. Mr. Cavendish proposes to restrict the right of the Goojurs to the lands cultivated by them (to be held by them subject to the payment of their proportion of the Government Revenue and village expenses), and to that of pasturage, but without allowing them any property in the waste. The Syuds of Russoolpore claim to be proprietors; but this Mr. Cavendish appears to consider wholly groundless. It appears certain that they have had nothing to do with the village for 60 years. Luckmun Doss, the dewan of the late rajah, on the death of that person, claimed the property of the village by notice of two deeds of sale, under which he was registered as zemindar, and admitted to engage with Government. Three only of a numerous body of coparceners having been parties to the sale, Mr. Cavendish proposed to regard it as conveying only the interests of the sellers; one of these appears to have been lumberdar on the part of the Jats; but he was a fourth son, selected for the post during the lifetime of his elder brothers, merely as being the shrewdest of the family; and Mr. Cavendish appears to hold it certain that the office was not saleable. The purchaser, however, or rather his representative, claims to be considered as absolute proprietor, with right of ousting at his pleasure all the cultivators §. He has appointed two persons to manage the village as mocuddums, one to be lumberdar of the Jats, who sold the village, and the other a Goojur, assigning to them a liberal mocuddumee. The share of the crop which is demandable as rent, is only one-fourth, but the engager is said to swell his demand by an arbitrary and excessive estimate of produce. The lumberdars,

Mr. Cavendish's orders may be confirmed for the present; but it must be subject to judicial inquiry, if objected to as provided for by the Regulations.—*J. H. H.*

I believe this is the construction upon such sales, now recognised by the Regulations.—*J. H. H.*

§ This should not be allowed without a decree of court. *J. H. H.*

I do not see what jumma is proposed in this instance, or with dars, it is said, used to receive from 2 ½ to five per cent. on the jumma, with other advantages. The putwarree gets four chuttacks per maund on grain, and three pice per rupee on money rents.

with whom it is proposed to make the settlement. if not with the purchaser, Luckmun Doss.—*J. H. H.*

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70. Thaee Kheree and Nyncheree are stated to be possessed by a great number of Jaga zemindars, who had divided the cultivated land, but left the site of the village and waste in common. Many disputes existed among them as to the mode of paying Revenue. Some desired to pay by the plough, others at a fixed rate per begah; a third by mutual estimate of crops. It was at last agreed that all should undertake to cultivate according to their shares by inheritance, and pay rent accordingly, or resign for ever their right to what they did not occupy, and what another occupied. There are some hereditary cultivators not of the class of proprietors, but paying at the same rate; they cannot be ousted, but if they relinquish have no title to recover, and cannot transfer. Paee cultivators pay one quarter, at which rate, in former times, the lumberdars paid, other cultivators paying one third for grain. For zubtee lands both paid the same rents; but lumberdars used to get allowance of from five to ten per cent. Now they get nothing. Putwarrees get three pice per rupee. There are two, Mr. Cavendish recommends one.

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86. In his proceedings on the village of Chureeapore, (No. 40.) pergunnah Jourasee, Mr. Cavendish enters into considerable detail in regard to the general management of the low land of that and the adjoining pergunnahs (Noonagur and Jowalapore). He represents them as having suffered greatly from over assessment, Mr. Cavendish, who made the settlement under Mr. Deane's instructions, having been misled by the flourishing appearance they presented in a dry year, which had driven the people from the uplands. The country being unhealthy, the cultivators without any local attachment, and the crops much exposed to destruction by wild animals and occasional floods, the proper demand appears to be from one-fourth to one-fifth of the produce. The rajah is said to have taken one-sixth from the mocuddums and one-fifth from other cultivators. The tract in question is stated by Mr. Cavendish to be susceptible of much improvement under a system of light assessment, and with aid from Government of capital, and through the execution of useful bunds, drains, &c. Numerous heads of cattle being brought to the tract during the hot weather, Mr. Cavendish proposes a regular system of taxation by the head. To settlers in villages bordering on the jungle he would allow free pasturage. The soil, he observes, is excellent, but population scanty. For the improvement of the country, he advises a system of ryotwar settlement and management, under good and active Native officers; stating at the same time, that if a person altogether trustworthy could be found, a lease to some person of substance, for 20 or 30 years, might be still better. Great moderation of demand, advances of tuccavi and other aid, the receipt of rent in kind, or postponement of the instalments until the produce can be sold, and a liberal allowance for failures, without any security excepting as the people may engage for each other, and with an entire freedom from all dustukana or other cesses, he regards as indispensable. None of the proprietors are resident; and the cultivators being almost new settlers, are ready to abandon their cultivation for slight causes.

87. The abatements of Revenue which have been allowed, proceeding on estimates of Native officers, are considered by Mr. Cavendish to have been very unequally distributed.

88. The zemindaree is claimed by Rajpoots or Mussulmen resident in the chief towns; but these persons, it is stated, exercised no interference in the rajah's time. It appears uncertain whether they received any zemindaree russoom.

89. Mr. Cavendish does not suggest any fixed jumma, intending apparently that the village should be held kham.

90. The Board recommend a settlement for 10 years; with whom it is not stated.

This should be explained.—*J. H. H.*

Noornuggur.

91. Of Ibraheempore (42), a village in the low kadir land, there would appear, by Mr. Cavendish's statement, to be no one claiming a right of property in the soil. The occupants would seem to have been settled there by a relation of the rajah's, who held it under him at a fixed jumma, in a capacity described by Mr. Cavendish as that of a sub-talookdar; the rajah receiving as talookdar no more than he paid to Government on account of the village. Mr. Cavendish appears to consider the sub-talookdar to be entitled to compensation if ousted, to the extent of 5 or 10 per cent. He recommends that the village be managed kham, *i. e.* the Government Revenue to be collected by a Government officer from each assamee or cultivator. He states that it is susceptible of great improvement, having been much ruined by over assessment (proceeding on pergunnah rates when the local rates were at one-fourth, one-fifth, one-sixth and one-seventh the produce), and that an extensive bog, which renders it unhealthy, could without difficulty be drained.

92. The Board recommend a settlement for 10 years; with whom it is not stated.

They should explain.—*J. H. H.*

93. The next village, Chandkerree (43), pergunnah Rampore, appears to be occupied by 112 parceners, Goojurs, who mostly cultivate lands in other villages of which they are proprietors, but residing here have the village site divided among them. The cultivators not of the zemindaree body claim no fixed rights. The lumberdaree appears here, as elsewhere, to be partly elective and partly hereditary. The admission of all the sons in succession to the recorded engager, is stated to be quite at variance with ancient usage. The eldest son has the first claim; if he be incapable, the post should be given to the second. It is stated, that in the time of Zabitah Khan the lumberdars used to get five, in the Mahratta time 11 per cent. as a remuneration for the trouble of management. Mr. Cavendish proposes to allow 8 per cent., on condition of the punctual

What do the Board say to this?—*J. H. H.*

discharge of the Government Revenue and good management, the amount to be included in the Government jumma, and paid from the Government treasury.

94. In this village easiness of assessment is said to have reclaimed the Goojurs to habits of industry. The great disproportion of male and female children (here being 104 sons and seven daughters), leads Mr. Cavendish to suspect that the crime of infanticide prevails. The zemindars explain the circumstance by alleging that their female children have been sent to their husbands. Mr. Cavendish states that it is the general belief of well-informed persons that infanticide* by poison still prevails to a considerable extent among the Rajpoots and Goojurs.

A good result, and shows that the argument used for high rent and a heavy assessment is ill founded.—*J. H. H.*

* Every means of persuasion and intimidation should be adopted to put a stop to this horrible practice.—*J. H. H.*

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100. Mouza Tiprah (45), in the same pergunnah, is said to have been uninhabited for 175 years. In 1812 a settlement was first made with certain Sanees, who claim the property (biswah). But Mr. Cavendish considers the village to belong to two sets of Rajpoots, in the proportion of two-thirds to the men of place, and one-third to those of the other.

Note.—The country generally is represented as susceptible of much improvement, especially on the re-establishment of the canal. Its desolate condition, when we first got possession, is ascribed to the incursions of the Sikhs, and the laziness of the Rajpoots and Goojurs.

101. Two Rajpoots appear to have been first recorded as proprietors, but latterly the Sanees; with them engagements have been concluded, through the medium, it would appear, of two lumberdars. The other cultivators are not resident, and pay at the rate of one-third the produce for grain; for cotton 10, and for churee four annas a begah; all the village expenses being borne by the Sanees. The Rajpoots are said to have more land than they can cultivate, and therefore to have been glad to allow Sanees to settle in the village. The latter, too, were favoured by the canoongoes, who were their sureties. Mr. Cavendish appears to consider it necessary to have recourse to other tribes, in order to get cultivated the lands belonging to the Rajpoots, observing, however, that the facility afforded by the opening of the canal, and the threat of long leases to others, may possibly induce them to cultivate.

They should, if possible, be induced to cultivate.—*J. H. H.*

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110. The circumstances of the next village (48), Rajpore Mustufabad, appear to be nearly similar to those of the preceding. The Tugahs, who now claim the zemindaree, have not had possession, nor, as far as Mr. Cavendish could ascertain, derived any zemindaree russoom for fifty or sixty years past. It was waste when peopled by the Rajah's grandfather. The hereditary cultivators have a fixed right of occupancy; and after a temporary relinquishment, are considered entitled to resume the lands held by them. They may also transfer cultivation from one to another, but cannot sell or mortgage.

111. The village is divided into two turufs, of which one is subdivided into three and the other into five dherees. From absence, recusance, and poverty of his fellows, the head of one of the five dherees engages for the whole turuf in which they are comprised. The other three dherees appear to have separate lumberdars. In the time of former rajahs the rent was one-fourth from the dhereedars, and one-third from other cultivators. The late rajah took from all two-fifths, deducting one-tenth. In one turuf money rates now prevail. In the other, the farmer takes one-third from the dhereedars, and one-half from other cultivators. The rise in the rates is ascribed to the rise in the Government demand. The only recognized limit being half of the grain, and the pergunnah rates for articles subject to a money assessment. Mr. Cavendish considers the rajah to be entitled (if not admitted to engage for the Revenue) to a per centage, in consideration of his ancestors having peopled the village. It is not very distinctly stated what settlement he would propose for the future, and in this as in other cases†, the Board have merely submitted a general recommendation of a settlement for ten years.

† The Board have not performed their duty.—*J. H. H.*

112. From the miscellaneous remarks contained in Mr. Cavendish's report on this village, it may be inferred to be his opinion, that the information hitherto possessed or furnished by the native officers, in regard to the assets of estates, has been exceedingly imperfect, and that the want of information might, in his judgment, be supplied by a proper use of the putwarrees.

Merut.

I shall next notice the proceedings of Mr. Tulloh, who, though not possessed of much experience in settlement making, is an intelligent and good officer.

113. He appears to be confident that in all the villages of which he has revised the settlement, he has fully ascertained the particulars specified in section 9, Regulation VII. 1822; that he has in general settled the boundary disputes, marking the limits of villages, where finally adjusted, with pillars, the bearings and distances of which are carefully recorded; and in cases of dispute, distinguishing the disputed land by temporary marks.

I had read so far when I learnt from Mr. Mackenzie that the papers referred to in this Memorandum had been already circulated for orders, and that it was proposed to call for a further report from the Western Board on the settlements proposed by the collectors; I shall therefore confine my notes in the sequel to the general points which are mentioned, or such as appear to be stated for the decision of Government. —*J. H. H.*

114. He

Appendix. No. 81.

Memorandum by H. Mackenzie, esq.

114. He at the same time expresses great doubt of the value of the information obtained and recorded by him, in regard to the produce and rent of land. Both he and Mr. Cavendish have apparently to do with tracts in which the system of kunkoot, viz. the fixing the rent by a partition and valuation of the crop, is generally prevalent. But while Mr. Cavendish speaks with much confidence of his estimates, Mr. Tulloh seems to regard those on which his assessment is founded as affording no certain approximation to the truth. He observes, that such statements were never formerly required from the canoongoes. That those men, confined by their duties chiefly to the Sudder cutcherries of the tehsildars, have little information, and are besides, with all other classes, interested in misleading; that the putwarree's papers are utterly unworthy of credit; that it is impossible to ascertain accurately the produce of grain in any one year, or in a series of years, and that to fix the prices is not less difficult. Even of the measurements he doubts the accuracy.

Board's Letter, dated 12 May 1824.

115. Of the first village, Nugla Shaikhoo, pergunnah Merut, the ancient zemindaree right would appear to have belonged to certain Syuds, but being left desert by them about seventy or eighty years ago, it was occupied by a set of Goojars. Of these, two persons (cousins) are under engagements, and are stated to be the admitted owners of 10 biswa, *i. e.* a moiety by purchase: they claim the whole village. But at the first settlement they engaged only as mocuddums, claiming a moiety of the mehal as their property, and this appears to be all that Mr. Tulloh considers them entitled to. They are stated to have three brothers, who must apparently (the purchase having been made by the grandfather) share whatever property they possess. The other hereditary cultivators (assamees) appear to have been settled in the village by the grandfather of the lumberdars. It is said that they have a fixed right of possession, subject to the conditions of constant occupancy, and the regular payment of the Revenue. In the time of the Rajah (the village forms part of the Elakah of Nyne Sing), it would appear that the rates by which his rent was adjusted were one-fourth from lumberdars, then called mocuddums, and their brethren, and one-third from the other cultivators. The lumberdars appear to have subsequently raised their demands on the other cultivators. Under the Rajah they appear to have had various advantages, which seem indeed to have been always allowed to the managers of villages, whether under the Government or a middleman, and this distinct from the zemindaree russoom attaching to the owner, whether in or out of possession; the latter is stated to be one seer per maund on grain, three annas a begah on sugar-cane, eleven and a half annas on cotton, and nine pice on churee. The post of lumberdar appears to be here recognised, as with Mr. Cavendish, to be partly hereditary and partly elective, the elder son having the preference if qualified. No written engagements seem to pass between the Sudder malguzar and the under-tenantry. The putwarree appears to be entitled to one-fourth of a seer per maund, on rent paid in kind, and one-fourth of an anna per rupee on money rent, sharing also in the wuzun kushee or weighman's dues, which appear to be paid by the purchasers of the grain. The village bullahurs appear also to enjoy an hereditary right to the perquisites of their office..

Difference $\frac{1}{12}$.

2½ per cent.

* * * * * * * * * *

Board's Letter, dated 28 July 1823, 18 August.

123. Of Mouzah Ainckowlee (pergunnah Merut), the property has been adjudged by the court to belong to the Rajah. The grounds appear to be the general sunnuds under which his father and grandfather were vested in the management of an extensive tract of country, and which, though they convey an hereditary right of management, can scarcely be held, I think, to have transferred (what the Government had not to give) the property of the soil.

124. I fear that throughout all the provinces the courts have too little distinguished the different interests which attach to land and its produce, and the evil has probably been aggravated by the temporary separation of the Revenue and Judicial lines.

The Revenue officers do not appear to have been more exact than the Judicial in the ascertainment and regulation of the landed interests and rights of proprietors.—*J. H. H.*

Just so; both lines being equally injured by the separation. —*H. Mackenzie.*

125. The present Rajah is described as quite incapable of managing an estate. The settlement has therefore been made with the mocuddums. These men (Syuds) claim the zemindaree. During the Rajah's father's mocurraree, they appear to have received an allowance of five per cent. on the jumma, or one biswah free, for every begah cultivated. They have since farmed the village. To them the gardens chiefly belong. The other cultivators are stated to be entitled to hold at fixed rates, but to be liable to be ousted for misconduct. The office of putwarree is discharged by two bugals, who receive a per centage on the rent, at the rate of ¼ seer per maund, or ¼ anna per rupee from cultivators, and the sum of four rupees per annum from the mocuddums and from the Rajah. The bullahurs are hereditary. The chokeedars are appointed by the mocuddums. The village is stated to contain begahs 5,453, of which 2,571 are cultivated; 1,721 fit for tillage, but uncultivated.

126. It contains 355 houses, 1,725 souls, 506 cultivators, 102 ¼ ploughs of four oxen each, equal to the culture of 15 begahs in each harvest. There are 15 wells, each watering 10 begahs.

127. The rental, according to the village estimate, is stated at rupees 2,432, according to the purgunnah rates, 3,081. The Government assessment was 1,350, but the village was subject for 1,670. Mr. Tulloh proposes an assessment of 2,067, deducting 25 per cent. from average of village and pergunnah estimate.

According to Regulation VIII. 1822, the assessment would stand thus: average produce expenses, 2,755—138.2,618. (2,618.16) 433.2,165. But as the Syuds held at 1,670, if we leave them a moiety of the profit, 474, the jumma would be 2,144.

The village rates would give a jumma of 1,900 rupees; and on the whole I should doubt the expediency of demanding more than Mr. Tulloh proposed. I should think 2,067 quite enough.—*J. H. H.*

128. The Board consider the deduction proposed by Mr. Tulloh to be unnecessarily large, and propose to fix the jumma at 2,297. They agree as to the necessity of excluding the Rajah, proposing to grant him malikana.

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161. Russoolpore Aurungabad or Aurung Nuggur appears to be occupied by a number of Rajpoots, who claim the proprietary title, and if one may judge from the imperfect information furnished, apparently with justice. The zemindaree, however, has been adjudged to Nutha Sing, son of the late Mocurrereedar Nyne Sing, on the strength of sunnuds, which, though possibly valid, can scarcely be construed as sufficient to convey away the property of the soil from the actual occupants. I fear this is only one of many cases in which the courts, referring to records rather than to the people, and strangely confounding interests essentially distinct, have done serious injustice and laid the foundation of future troubles.

By whom were these sunnuds granted, and what do they infer on the grantee?—*J. H. H.*

162. The Rajpoots are divided into several puttees, with headmen, and seem in their rights to be clearly distinguished from other resident ryots, having gardens established from old times, claiming not only a fixed right of occupancy, but the right of resuming possessions after absence, and apparently exercising through their mocuddums* the general management of the village. The other resident and hereditary ryots appear to have only a vague title of occupancy, which is wholly avoided by any discontinuance. The rates payable appear to vary in the different puttees, being in one one-third, and in another two-fifths. The paee cultivators pay the same as the residents. From the manner in which, in this and other cases, the increase of rates by the representative of Government is mentioned, I would infer, though it is nowhere distinctly stated, that the existing rents are recognised as being below the full amount which Government is in strictness entitled to demand, and which is demanded in other districts further advanced. The question of there being any limit but what the wants and wisdom of the ruling† power may impose, is nowhere clearly discussed: it is probable that no long period (in the existence of a Government) may render these northern districts as populous and healthy as those of the lower part of the Dooab ‡; and it would, I conceive, be altogether unreasonable to perpetuate the low rates of rent which the backward state of the country, the scanty population, the abundance of land, the unhealthiness of the climate, the ravages of wild beasts, or other temporary causes may have produced.

* The parties appear to disavow the title, probably on grounds mentioned by Mr. Cavendish. They receive an allowance of two per cent.

This is singular.—*J. H. H.*

† This question does not seem applicable to the relation of landlord and tenant, which is virtually that here referred to. —*J. H. H.*

‡ It is doubtful whether Government should anywhere perpetuate the rent of lands properly so called, although it may be expedient to fix the public assessment.—*J. H. H.*

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167. Mouzah Ummurpore is stated to belong to 14 zemindars of the Tugeh caste, of whom 10 are Hindoos, and 10 Moslems, holding in joint undivided tenancy; seven only are stated to occupy land, each cultivating according to his means, without reference to the shares to which they are entitled by inheritance. The village is said to have been settled about four centuries ago, having been then divided off from a neighbouring village (Khundraolee), which the family had held about 1,000 years. There are four lumberdars.

In the time of the Rajah a Goojar cultivator was mocuddum, who had the general management of the village, with authority to allot lands for cultivation, and to settle ryots. He received as mocuddumee two rupees per cent. on the jummabundee, and two biswa per begah of zubtee land, paying also less rent than other cultivators for the land he tilled. Now the zemindars being under engagements, the mocuddumee has ceased; but the mocuddum still continues to hold land at a low rate as a hereditary cultivator, but without any transferable interest, forfeiting his title of occupancy by removal, by default or misbehaviour. He originally paid one-fourth, but the Rajah subsequently raised his rent to one-third the produce on grain, which rate still continues. Most of the non-hereditary resident cultivators appear to have been settled by the mocuddum about 24 years ago. They formerly paid one-third, but latterly two-fifths of the produce. Their title of occupancy is stated to be similar to that of the mocuddum. The same is stated in regard to a ryot settled only two years ago by the zemindars. The paee cultivators pay at the rate of one-third and two-fifths.

168. The lumberdars having sublet the village at the Government jumma desire no profit from those engagements. The zemindaree russoom is collected by two of the zemindars, who alone of the brotherhood reside in the village.

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Board's Letter, dated 1 Aug. 1825.

172. Megrajpore.—This village, which appears to have been established about two centuries ago on lands forming part of three others, of which the village to be next noticed was one, is stated to belong to a numerous body (126) of Rajpoot zemindars (some Hindoos and some Moslems), who reside, however, elsewhere, and leave the management of it to two mocuddums, one a Brahmin the other a Jatt.

173. There are four lumberdars, who are stated to have formerly received five per cent. on the produce, but now desire no benefit from their connection with the village, which is indeed apparently nominal. Nor do the other zemindars appear to get anything in consideration

It is said the most capable were selected for the post, and no reference is made to inheritance.

sideration of their proprietary title, with the exception of three men, who cultivate in the village, and are stated to enjoy (on what terms is not mentioned) the produce of their fields.

174. The mocuddums are said to have received from the late Rajah two per cent. on the money rent, and five maunds on every 100 of the Rajah's share of the grain. They held their lands on low rents, and received for every marriage two rupees, and the like sum for every well dug. They now appear to receive nothing but what they can make out of the village charges, and that cannot be much, the average of the last five years being only about 45 rupees. They are at liberty, it is said, to allot for cultivation to others as much of their fields as they please, without the sanction of the zemindars; but as it is added they cannot dispose or mortgage the land occupied by them, it is to be inferred that the right of assignment is allowed only because the land has no real value. It is further said that they may be altogether ousted if they neglect the cultivation, or embezzle the produce; removal also from the village induces a forfeiture of the right of occupancy.

175. The other hereditary cultivators are said to have no fixed rights; all pay alike. Formerly the mocuddums paid one-fourth, raised subsequently to one-third, and latterly two-fifths. The mocuddums then also paid lower money-rates. Now, it would appear that the Government jumma and village expenses are distributed in proportion to the cultivation (after deducting, I presume, though it is not stated, the collections from the two paee ryots), an allowance being made for failure and for scanty crops.

This is probably what is intended; but the translation is worded as if the Rajah's rent was two-thirds and *two-fifths*, which, notwithstanding what follows under Teethpore, I can scarcely credit.

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183. Puchpaidah.—The zemindaree of this village appears to have been adjudged, on the strength of certain sunnuds from the kings of Delhi, to belong to the family of the late mocurrereedar, and the Revenue of Government is paid by the widow and daughter of his son, the late Koowur Motha Sing. It was claimed by certain of the resident cultivators, who are now considered as possessing no clear right of occupancy; certainly no transferable tenure. The rates of rent are generally moderate. Having the mocurruree of Rajah Nyne Sing, the kunkoot system of estimate prevailed; but in 1216, Motha Sing, making over the management to two of the head cultivators (mocuddums), adopted the system of actual division of the produce, as more agreeable to them. The mocuddums and six of their brethren, who used to pay one-third, now pay only one-fourth. The rents of others of their brethren were similarly reduced from two-fifths to one-third, and those of one cultivator from one-fourth to two-fifths. The other cultivators pay, as heretofore, two-fifths, with the exception of two unfortunate men, whose brother appears to have pushed his claim to the zemindaree in the Adawlut. Their rents have been raised from one-third to two-fiths, and the favour shown to the others strengthens the belief that the claim was well founded, and that the decree of the Court passed without reference to, and in entire ignorance of, the people, is one of those unhappy decisions which, though they may look tolerably fair on paper, are in fact pregnant with injustice and with the seeds of future disorder. It would probably be very unjust to set aside the Rajah's title; but it may be equally unjust, and ten times as mischievous, to disallow the claims of the zemindars. Unfortunately, the regulations on which the Court acted, as generally interpreted, seem to have left no middle course; and it is not wonderful that the Rajah should prevail over the villagers. Mr. Tulloh, on observing that the evidence of zemindaree right was the possession of seer land, the planting of orchards, and the sinking of wells, seems to have considered the decree as barring further minute inquiry into the Rajah's title.

As to these sunnuds, *see* Orders of Government, 28th August 1823, No. 49.

Government have a discretion (which the Courts have not) under the provisions of Regulation VII. 1822.—*J. H. H.*

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Ally Ghur.

202. The settlements submitted by Mr. Harding, of Ally Ghur, may next be noticed.

203. They refer generally to a part of the country in a more advanced state of cultivation, and with higher rents.

1st. Mouzah Kheree Boozoory, in the ceded pergunnah Secundra Rao.

204. This village appears to belong to a family of Rajpoots, of whom two thokedars are the sudder malguzars, and have the management of the village. Each thoke is divided into three puttees, charged with a sixth of the Government Revenue, the parceners paying each a share thereof, proportioned to the land under his cultivation. They are stated to have the right of transferring their lands according to their pleasure. The lumberdars are stated to have formerly received nancar and khilantana from the Native government. The advantages now enjoyed are not very clearly described, it being merely stated that whatever remains after discharging the Government Revenue, the expenses of the village, and the shares of their relatives, is the profit of the malguzars. An explanation was required from the collector on the subject; but the reply goes only to declare his opinion, that the amount deducted from the gross assets, on account of malikana, should be wholly, or the greatest part of it, assigned to the sudder malguzars, to maintain their influence and respectability, and in consideration of the risk and trouble to which they are exposed; and can scarcely be reconciled with the fact above stated, that the rents of the parceners are regulated by the Government demand, unless, what is not apparently meant, the gross assets be regarded as Revenue, and the malikana allowance a mere assignment in favour of the managers. The ryots not of the brotherhood are said to have no fixed rights or title of occupancy. The collections follow the harvests. Pottahs are granted annually, according to the pergunnah

officers. The Government Revenue, when settled by a division of the crop, is one-third from zemindars, one-fourth from ashrofs (or men of rank), one-half from ordinary cultivators (resident and paee), the resident paying also six seers per maund for village expenses.

205. The pergunnah money-rates vary according to the crops, the land being also distributed into two classes, irrigated and not irrigated (chahee and khakee), and each of these again subdivided into three sorts.

206. In the village rates, three descriptions of soil, bareh, manjeh, and burkeh, are distributed into two classes, and subdivided as above into sorts, according to quality.

207. The bareh is all classed as irrigated, and of the first sort. The rent is stated at six rupees a begah. The manjeh has three sorts, under each of the heads chahee and khakee, the rents varying from 3. 12. to 1. The burkeh has six sorts, all khakee; the rents are from 1. 8. to 4. The pergunnah begah appears to be a square of 18 gutteh, or 54 guz (2,916), each guz being equal to about 32/6 inches English. The village begah is a square of 20 gutteh, or 60 guz (3,600), and according to this Mr. Harding made his measurement.

208. A plough with two bullocks is reckoned equal to the tillage of ten begahs for the khureef, and seven for the rubbee harvest. Hired ploughmen get two rupees a month wages, and a quarter seer of grain daily, besides 10 seer at harvest time, if grain is cheap, or 2 ½ when it is dear.

209. Other labourers get half an anna per day, or 2½ seer of grain. The putwarree receives half an anna per rupee on the money collections, and one seer per maund on bhaotee grain. The bullahur, also hereditary, has 6⅓ begahs of free land, and gets five seer of grain on each plough. There is no chokeedar, but a person employed to trace thieves holds four begahs of land.

The chamer receives one seer per maund.

The barber holds 1⅔ begahs, and receives five seer of grain for each plough.

Washerman, the same quantity of grain.

Potter - - ditto - - ditto

Carpenter ten seer ditto at each harvest.

Iron smith, ditto - - ditto.

Kuraput 6⅔ begahs of free-land, and one seer from every heap at harvest time. The bullahur does the duty of sweeper, and gets four annas at each birth, and eight annas at each marriage.

A pucka well with one wheel will water five begahs.

A kham well, three ditto.

The one costs from 600 to 300 rupees, the other 20 rupees. The road is repaired by zemindars.

The seer weighs 90 rupees, the maund 3,600.

Prices of cotton have varied in the past 10 years from 18 to nine seers.

Toar - - - - - - - - - -	1. 25. to 18.
Wheat - - - - - - - - -	1. 8. 12. to 10. 4.
Barley - - - - - - - - -	1. 25. to 22. 8.
Grain - - - - - - - - - -	1. 15. to 22.
Tagree - - - - - - - - - -	18. to 10.

Interest two annas the rupee from Assarh to Augham. The estimated produce is as follows: in irrigated lands, wheat (with sursuf) 1st sort, 10 maunds; 2d sort, nine; 3d sort, five. Barley, 12. 10. 16. Toar (with susamee), 10. 7½. 5. Cotton, 6. 4½. 3. Indigo, 30. 35. 30. Tagree, 9. In khakee lands, toar, susamun, mustard, 2½. 1¾. 1½.; grain and beghur, 3. 2½. 1¾.; bejra and mooth, 1¾. 1½. 1.; cotton, 2. 1½. 1.; indigo, 15. 10. 5. The village is said to contain 773 begahs, under cultivation of which 26 are of the first description, and all chahee (irrigated from wells), 252 of the second description (113 chahee and 139 khakee not irrigated), and 495 of the third description, all khakee.

Lands culturable not cultivated, 83. 6. The minhaee lands are site of village, 25. 8.

Roads - - - - - - - - - -	36. 17.
Tanks, jheels - - - - - - -	7. 7.
Shore - - - - - - - - - -	159. 17.
Burying-ground - - - - - - -	5. 6.
Gardens - - - - - - - -	63. 11.
Village servants - - - - - - -	13. 13.
Mafee - - - - - - - - - -	44. 2.

The assets of 1228, and 1228 and 1229, according to the putwaree's books, were 1,245 rupees, including 94. 14. sewaee. In 1225, 1,008.

The assets of village estimate are stated at 1,250, including 19. 6. sewaee phulkur.

The canoongoe's estimate gives a produce of 1,981. Houses 27. Population 150. Ploughs 27, of two bullocks each.

The existing jumma is 900 rupees. Mr. Harding proposes an assessment of 920, on the following principles:

Assets - - -	-	1,250	
Deduct malikana	-	230	
		1,020	
Village expenses	-	100	
			920

The

Note.—Of each thoke the rental is entered at 625 rupees, though in one, 416, and in the other, 359 begahs are cultivated.

If five per cent. only (62 rupees) be allowed for expenses, the rule of Regulation VIII. 1822, would give a jumma of 988. (1,250. 62. 1,188 ÷ 6) (1,188. 6.) 199. 988.

Five per cent. is a small allowance for village expenses. The jumma proposed by the collector appears high enough.—*J. H. H*

The jummabundee on which the above is founded, contains a statement of the lands held by each of the cultivators, 37 in number, including zemindars, and the rents payable by them; and pottahs are said to have been signed by the collector.

Appendix, No. 81.

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215. This is the only village among those of which the settlement has been submitted, wherein any trace of slavery has been found. One slave is employed in cultivating the fields of a brother of one of the lumbedars, and is found his food and clothing.

Is the history of the slave given?—*J. H. H.*

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224. Mr. Harding gives a full detail of his jummabundee, specifying the land held by by each of the cultivators (22) under three heads, 1st, 2d and 3d, for money-rent lands, and under each description of crop for bhaolee, the share of Government valued at the average of the past 10 years.

I do not observe that in this or any other instance of a jummabundee, formed upon the estimate produce, there is any allowance made in fixing the assessment for casualties of season, which should, I think, be considered in every settlement for a term of years.

The money-rent lands are 470 begahs, the bhaolee 59. The soil is said to be very bad, and the zemindars very poor.

225. After the sale of the estate, it appears to have been held in farm latterly by one of the original proprietors, whom, with the former malguzar, Mr. Harding originally proposed to admit to engagements. At the request of these two persons, he however associated two others of the zemindars with them, and thus, he says, gave general satisfaction, and terminated many bitter disputes. Mr. Harding appears to have recorded the names of all the parceners; but he seems to regard the four lumberdars as alone entitled to profit by the limitation of the Government demand, recording their names alone as proprietors in the settlement account. To the inferior parceners he appears to assign only the profits derivable from the lands they cultivate, and a share in the bunkur.

They are not of course responsible for the assessment of Government.—*J. H. H.*

226. He deemed it as inexpedient as unpopular to question the title of the several parties who hold the mafee and garden-land, stating their tenures to be of old date, and that the zemindars freely relinquished their claim to the land. He states that he settled all boundary and other disputes, and left the people, whom he found in " troubles, difficulties and quarrels," perfectly satisfied and contented, with the rights of each ascertained and admitted.

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245. The next settlements submitted by Mr. Harding are those of 18 villages in pergunnah Hatras, formerly included in the talook of Rajah Dyaram, and let in farm on the forfeiture of that person's property.

Letter, dated 19 June 1824.

246. Mr. Harding, under orders of Government, made the settlement with the mocuddums, the nature and origin of whose tenure, and the advantages enjoyed by them, are not clearly explained.

247. While under engagements, they would seem to be admitted by Mr. Harding to all the profits arising out of the limitation of the Government demand; and though the settlement is made on a detailed specification of rates, it is uncertain whether he designs to prevent them demanding higher rents from the ryots.

248. In some cases, too, the advantages of the mocuddumee appear to be divided among the relations of the recorded mocuddums, in the adjustment of whose shares, however, Mr. Harding purposely avoided interference. He seems to act on the assumption, that the property of the land belongs to the state, and that the ryots have no fixed rights beyond those which attach, by express or implied engagements, to the cultivation of each year. He proposes to admit to engagements the three sons of Dyaram, each to have the management of six of the villages; annexing, however, a stipulation, that they shall annually collect from the mocuddums the assessed jumma, a reduction of 15 per cent. being allowed them by Government as a hug cottuhseol. Should the proposed arrangement, which is stated by Mr. Harding to be likely to prove generally acceptable, tend to reconcile to their lot the members of a once powerful and probably still influential family, it might be proper to confirm the expectations Mr. Harding has (rather incautiously) held out. But I confess I should somewhat doubt whether the arrangement would be found expedient; and it is at variance with the views generally entertained by the Court of Directors.

These are both dangerous assumptions, and should not be admitted without conclusive evidence.—*J. H. H.*

What benefit can be expected to arise from this arrangement? I should prefer a settlement with the mocuddums on every account, if the sons of Dyaram have no claim of right. If they have, however, what is proposed by Mr. Harding seems free of objection.—*J. H. H.*

249. The Board submit the papers, without any remarks or suggestions beyond a simple recommendation that the settlements may be confirmed for a period of 10 years, to commence after the expiration of the existing leases, *i. e.* with the year 1232.

The Board should be required to state their sentiments fully on the proposed arrangement with the sons of Dyaram. —*J. H. H.*

250. The papers submitted in regard to each village appear to show that Mr. Harding has gone into much detailed inquiry on the spot; and he represents the people as generally satisfied with what he has done and proposes.

251. He settled all boundary disputes where any existed, and fixed land-marks, noting also the distance of the spots from a given centre. He measured several fields to prove the work of the Native officers, which was generally correct, and settled the rates of rent in

communication with the people, allowing, in a few cases, an inconsiderable abatement from the rental proposed by the tehsildar. Where the interchange of written engagements between the Government malguzar and the ryots had not been usual, he ordered the practice to be introduced: where the charge on the ryots for the village expenses appeared to be excessive, he reduced them. He appears to have prohibited subletting; but on this point the report is not quite clear. He left unmolested the possessions of charity lands, which seem generally to be held in small parcels; and on the whole his arrangements appear to have been satisfactory to the people.

252. His inquiries, however, do not appear to have embraced all the points on which the Honourable Court desire to have information, and the result of them is presented in rather an artificial shape. The tabular statements are necessarily bulky; and, like those of some other officers, they are perplexed by the use of different expressions for space, quantity or weigth.

253. I annex statements containing all that is essential in the contents of the eight or nine sheets of paper devoted to each village, and shall briefly notice a few particulars regarding some of the villages in question.

254. It will be seen that in all measurement was made with a full jureeb of 20 guttehs or 60 guz. The length of the guz is stated at about 32⅓ inches English. I cannot omit the opportunity of recommending the general use of the guz of 33 inches, and the introduction of the proper begah of 60 guz square. The arrangement will be convenient; it can scarcely fail to be agreeable to the body of the people, and the adjustment once for all of the different local begahs will be little troublesome. It seems probable that the employment of a jureeb of 54 or 57 guz has originated in abuse: 33 inches seems to be the average length, as it is the most convenient, being 11/12ths of the English yard; and the perplexity arising out of various measures and modes of measurement is tormenting.

The begah will then contain 3,025 English yards, 55 × 55, equal to five roods; and the conversion of begahs into acres will be effected simply by multiplying the same by 10, and dividing it by 16.

There seems to be good reason for establishing the guz of 33 inches and begah of 60 yards square, as recommended in all the Western Provinces.

A record should at the same time be kept of the local measures, and their proportion to the standard.—*J. H. H.*

255. The seer in some villages is 96, and in others 90, sicca weight. The general use of a Government seer (siccaree seer) would be a great convenience, and I am disposed to think the difficulties of effecting the object are somewhat overrated. The rupees of 180 grains troy will afford a very good basis for any arrangement of the sort. A seer of such rupees will differ so little from the common Calcutta seer as little to affect transactions where a nice accuracy is not required or practised; containing 14,400 grains, it will equal 2½ lbs. or 30 oz. troy, 32 rupees going to the lb.

256. With respect to the estimated produce of a begah of the different sorts of lands, it is not fully explained on what grounds the statement rests. The rates of rent appear generally to have been settled by the tehsildar, but in some instances they are collected by the collector. The prices of grain, here as elsewhere, exhibit extraordinary fluctuations. Those of cotton and other articles of more general trade are steadier. The fluctuations in grain may therefore be ascribed partly to the want of commercial capital, and partly to the want of enterprise and intelligence.

257. The interest of money is stated at two per cent. per mensem. The putwarrees are paid per centages on the jumma, the usual rate being two per cent. This and the village expenses appear to be borne by the ryots, in addition to the specified rates. The other village officers appear to be paid partly by office lands and partly by allowances of grain. The hire of non-resident labourers is stated at three rupees a month. The labourers employed by the mocuddums are said to receive a monthly allowance, one or 1½ maund of grain. There are noslaves.

258. On the whole, though some points of inquiry might be more clearly developed, yet I think the arrangements made with the mocuddums are generally such as Government may safely confirm, with the distinct understanding that these malguzars are not to demand higher rents than those fixed by Mr. Harding, and that their collections from the ryots, on account of village expenses, shall not exceed the rate recognised by him.

Confirm, with restrictions specified.—*J. H. H.*

259. Were it not that his rates are very moderate, it might be doubted whether five per cent., in addition to the village expenses collected from the cultivators, is sufficient for the mocuddums. But all parties appear to be satisfied, and should any change eventually be thought necessary, the allowance to the malguzars can easily be increased.

260. From Etawah there have been received reports on the settlement of four estates; two made by Mr. Valpy, when acting collector there; one by Mr. Boulderton; and one by Mr. Middleton.

261. The two first-mentioned mehals were, on our acquisition of the country, incorporated with other villages in a general estate or talook, held by one named Sheree Sing, a Chawdnee, and apparently a person of considerable influence, who was recorded in the papers of the first three settlements as proprietor of all the villages for which he engaged. In this capacity he continued under engagements for a period of nine years; having then fallen into arrears, he appears to have been set aside in the year 1218–19, and a farming settlement for a period of 10 years was made with a person, a son of the cotwal of Etawa, who continued to hold the estate until the period of Mr. Valpy's settlement. No inquiry during this time had been made in regard to the actual occupancy of the land, but Mr. Valpy's investigation elicited the following particulars.

262. Of the first mehal, Doondgawn, and its four dependent nuglas, the zemindaree appears to have belonged to a family of Rajpoots, who having incurred the hostility of the

canoongoe of the pergunnah (they were neighbours, and had boundary disputes), sought the protection of the chowdree, by transferring to him (in what form is not precisely explained) the malguzaree of their village; they retaining the Mofussil management of it, with 50 begahs of malikana land, and reserving the right of cultivating at a lower rate of assessment, one-fourth less than ordinary cultivators.

263. The zemindaree of the other village, Hurwaee, was similarly decided by Mr. Valpy to belong to 21 persons. It appears to have been attached to the estate of the chowdree, without any reference to the owners, who continued in the management of it, enjoying a moiety of the profits that remained after providing for the Government Revenue. It had formerly belonged to another talook, and the transfer does not appear to be regarded as in any way affecting the property of the soil.

264. When the chowdree was set aside, and the mehal held by him was let in farm by the collector, the zemindars engaged with the farmer for a moiety of the village at a jumma of 450 rupees, enjoying as profits the mofussil rental beyond this amount; and probably a frequent source of error with our Revenue officers has been the supposition, that to farm the Revenue, whether in chief or subordinate tenure, was inconsistent with the profession of a fixed proprietary title in any of the land for which it was paid. The zemindars of this village do not appear to have held any malikana land, but they claimed (and the claim appears to have been admitted) to hold the lands cultivated by them, when the mehal was managed by the sudder malguzar himself, or let to a stranger, that is at a rent 1-10th less than that paid by other cultivators. Their tenure, like that of the zemindars of the other village, was transferable, whether subject to any and what conditions is not stated. In neither case is it said that they obtained any zemindaree's russoom from the other cultivators, when not themselves the collectors of the Revenue.

265. The selection of persons from among the zemindars to manage the village on behalf of Government, and to pay the Revenue, seems to have been guided by a reference to their supposed influence over the brotherhood. Whether any advantage attached to the post is not stated.

266. The chowdree, when ousted from the management of the mehal, appears to have had no connection with the villages in question.

267. In some of the nuglas of Doondgawn there are stated to be mocuddums distinct from the zemindars. The tenure appears to be considered as hereditary; but in case of misconduct, it is said that the zemindar may transfer it from the incumbent to any relation who may be best fitted to discharge the duties of the office. These are to look after the cultivation, to settle boundary disputes, and to collect the Revenue. They are remunerated by a certain allowance of grain, and hold the lands cultivated by them at a rent of two annas, apparently 1-16th below that of the ordinary cultivators. It is stated there was formerly a mocuddum in the nugla dependent on Hurwaee, who held 50 small begahs of lakerhaje land on a similar tenure; but he having died without issue, the land was annexed to the khalsah, and the office ceased.

268. The cultivators, not zemindars, are not recognised as possessing, and do not appear to claim, any fixed right of occupancy. It is stated that the zemindars may oust them in favour of any one that offers a higher rent; but that usually some consideration is shown to them, insomuch that if five rupees were offered for land held by a ryot at four, he would be continued in the occupancy on consenting to pay 4½.

269. The putwarree appears to be paid partly by the ryots in grain, and partly by the malguzar in money; having also in Hurwaee a small jageer. His emoluments amount to about 50 rupees a year. The village officers are similarly paid.

270. The cultivators pay no rent for the ground on which their houses are built. And some inconsiderable payments in kind appear to constitute all the ground-rent paid by the other inhabitants. Fruit trees planted with permission of the zemindars belong to the planter and his family, and may be cut down and sold by him. The gardens are held free of assessment. The fruit seems to be generally consumed and distributed gratuitously.

The whole of what is stated in this paragraph appears very favourable to the cultivators, which compensates, perhaps, for their want of a fixed right of occupancy before noticed.—*J. H. H.*

271. Labourers are said to receive one anna or 2½ seer of grain as daily wages, or two rupees a month, with half a seer of grain daily.

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274. The land is distributed into three classes, according to proximity to the village, each class having three sorts. The produce of

Wheat per Cutcha begah is rated at 3. mds. 20. 2. 12. 2. 20. and 1. 20.
Barley - - - - - 5. - - - 3. 20. 3. and 2.
Grain - - - - - 4. 20. to 2.
Cotton (kussas) - - - 30. to 10.

275. Prices appear to have varied during the past 10 years, as follows:

Wheat from 39 to 12½ - - - - - - - Average 24.
Barley - 51 to 15½ - - - - - - - Average 35⅔.
Rice - - 20½ to 15 - - - - - - - Average 15½.

276. The seer contains 102 Furruckabad, sicca weight. Interest appears to be 25 or 24 per cent. per annum.

277. Money-rates appear to prevail, and to be adjusted according to the quality of the land, without reference to the crops. The rates are not stated: those of an adjoining village

appear to vary from 1. 12. to 8. annas for the Cutcha begah.

278. Where rents are paid on the system of a division of the crop, the Government share is stated to be 22 ½, and that of the cultivators 17 ½.

This is the long established division in the province of Behar, $\frac{5}{40}$ being allowed for charges.—*J. H. H.*

279. The collector appears to have granted pottahs to all the cultivators, taking as the basis of his assessment the rates which he found to prevail. The register of pottahs submitted by him shows a rental of rupees 2,741, on a cultivation of 2,577 Cutcha, or 859 pucka begahs.

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322. The more of these settlements I consider, the more am I disposed to the conclusion, that where our system of management shall not be ryotwar (more properly assameewar), that is where the Revenue payable on the land held by each cultivator (assamee) shall not be collected from such occupant, it is essential, if we would avoid doing much harm, and creating much confusion, that the arrangement concluded with the malguzar or Government manager, should be regarded simply as a farm of the Government Revenue, whether the malguzar claim, or do not claim, a permanent property in any part of the land or its produce[*]. And as far as possible I would aim at having engagements taken by villages, the number of malguzars to be limited as much as practicable. The malguzaree to be a life tenure, subject to the condition of good behaviour; to be generally continued in the family, but under a distinct appointment by sunnud or warrant, and not to be devisable as an hereditary property. By this means our Revenue arrangements will no longer interfere as heretofore with the rights of the people; the interests belonging to different classes will not be disturbed by the selection of persons for the management of the Government interests, and the collection of the Government Revenue; the profits incident to this management will no longer be confounded with the rental of the proprietors. They will be applicable to purposes directly connected with the efficient government of the country; and if it enables the Government malguzars to purchase the entire property of the lands under their management, and establishes a restricted system of primogeniture, the system will be eminently conducive to the wealth and welfare of India.

Or rather, where the land-rates are received from the cultivators of the soil, immediately by the officers of Government.—*J. H. H.*

The term "manager" is more applicable to an agent than to a farmer.—*J. H. H.*

[*] It is certainly a farm only for any part of the land of which he is not the proprietor.—*J. H. H.*

I believe every person who pays malguzaree is called malguzar, whether an under-tenant of land or superior landholder. The word Sudder malguzar must therefore be used to distinguish persons who pay their malguzaree to the treasury of Government.—*J. H. H.*

I am not aware that our existing Revenue arrangements have been founded on a principle different from what is here suggested. It has never been supposed that an engagement for the public assessment is alone sufficient to convey a right of property, although a proprietary right, real or supposed, has been admitted to be a good ground for preference in settlement for the Land Revenue, instead of letting the land in farm to strangers, or collecting the rents from the ryots by the agency of Native officers.—*J. H. H.*

The system of village settlements which is here recommended seems applicable only to cases where there are no zemindars or other landholders possessing a right of property in the lands, or where there are several joint sharers in the estate, the whole of whom may not be competent and willing to engage for the Government assessment. In the former case Government are at liberty to receive the rents of the cultivators through a manager responsible only for what he may collect, and who would of course be removable at pleasure, or by means of a village farmer who would be entitled to keep possession during the period of his lease. In the case of joint sharers, for which Mr. Mackenzie's suggestion appears now immediately intended, I see no objection to a village settlement, with one or more of the principal sharers, either as individual farmers on their own exclusive responsibility, or as managing partners and contractors, on the part of themselves or coparceners, as may in each case be settled between the parties, or appear to be the best arrangement, with reference to the number and condition of the several sharers, and other local considerations. But whenever a settlement is made with one or more sharers, to the exclusion of others, particular care must be taken in the terms of the engagement that the rights of the excluded sharers are fully secured to them, whether as under-tenants entitled to hold their accustomed tenures at a fixed rent, or as coparceners entitled to a share in the profits of the contract with Government, if such be reserved to them.—*J. H. H.*

323. Without some such system, the good to be derived from fixing the Government demand is very questionable; and whatever sacrifices are made, the people will be beggarly and ignorant; and our civil government, however costly, will be only tolerable in contrast with the barbarism to which we succeeded.

324. In the Lower Provinces the difficulties which so much embarrassed Government in its attempts to prevent the subdivision of landed property; all arose, I think, from their combining two things that have no necessary connexion, the property of the soil and the farming of the Government Revenue.

325. It is no doubt desirable, generally speaking, that the owner of the soil should also farm or engage for the Revenue chargeable upon it; but when we come to villages containing nearly as many owners as begahs, and contemplate the probable progress of population in an agricultural country, it is clear that some limit must be put to the application of the principle. And if even this should be doubtful, yet that our Revenue officers may think and express themselves correctly, it is not the less essential that they should regard the engagement with Government as nothing more than that of a Revenue farmer, bound

I rather think there is a material distinction between a settlement with the proprietors and a settlement with the farmers, which ought to be retained. In the former the landholder receives nothing from Government but the usufruct of his own bound to pay a certain sum in consideration of the assignment or relinquishment to him by Government of its rights over a certain tract for a term or in perpetuity.

326. The term moostajur may still be retained for farmers claiming no permanent interests. But all other classes of engagers in chief should be designated simply as malguzars or payers of Revenue, that the fact of their possessing any particular extent or kind of proprietary interest may no longer be inferred from the circumstance of their being responsible for the Government Revenue.

own estate, out of which he engages to pay a certain sum as the public Revenue assessed upon it. But when a zemindarry or other estate is let in farm by Government, to the exclusion of the proprietor, without any special condition, the farmer obtains a temporary lease of all usufructuary dues of the proprietor, in return for which he either pays a fixed malikana allowance to the proprietor, besides the amount of his stipulated payment to Government, or if not, the payment is subjected to a charge of malikana for the zemindar. The case would be different, however, if the farm were let with special reservation of the rights and tenures of any description of under-tenants or co-sharers in a joint estate.—*J. H. H.*

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328. The settlement made by Mr. Middleton for Mouzah Bhonukpore, pergunnah Phoopoond, zilla Etawa, gave the following result:

Total extent, 296 begahs; cultivated, 242; arable, 1,214; houses, 24; population, 118; ploughs, 12.

The jureeb appears to be 60 guz each, of 33/6 inches. The village, consequently, is stated to contain 185 acres.

329. The rental was fixed by Mr. Middleton for 1233, at 595. 8., being a few rupees less than that stated by the cultivators as the existing assets. Deducting from this 36 rupees for the putwarry, and one-fifth of the remainder for the zemindars, he proposed to fix the Government Revenue 448 for 1233, with an increase in the two succeeding years of six rupees each, making the ultimate assessment 460, which he proposed to continue until the year 1242.

330. This village appears to have been originally settled for the years 1210 to 1213, in zemindaree, with the ancestors of the persons from whom Mr. Middleton took engagements. In the next three years it was included in a general talook. For 1216 to 1219, a zemindaree tenure was again made with the original parties, the jumma being 756. In 1220 the village was held kham, on the recusance of the zemindars, and a loss accrued of 167, the collections being 588. In 1221 it was again engaged for by the zemindars, at a jumma rising from 601 to 706 rupees, which continued until 1822, when a balance having occurred, the collector was desired to investigate and resettle.

331. The rucba shown by measurement was less than exhibited in the old records. In these it stood at begahs 358, of which 299 begahs were cultivated, and 58 arable. The soil is said to be poor; wells to be much wanted; the cultivation to be chiefly pykhoost; the people to be wretchedly poor, having suffered from over-assessment and subletting; and this general representation is fully supported by the detail given in the Persian proceedings relative to the several fields.

332. Mr. Middleton appears, therefore, to have properly kept the assessment low.

333. The question of zemindaree right seems to have been readily settled. The resident cultivators appear to have no clear right of occupancy; but on these points it is not easy to supply the deficiency of the information furnished in the English report, most of the Persian papers having been so much injured as to be with difficulty read; they are sufficient to show that Mr. Middleton went into great detail, and that some more concise mode of record must be adopted.

Mr. Valpy's Persian proceedings were still more voluminous, weighing 20 lbs. of country paper.

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Cuttack.

336. The settlements which have been made in Cuttack present, as might be expected, some new features. They generally confirm the information contained in Mr. Stirling's report, and evince the great value of that paper, as clearing the way for the full understanding of the details presented by those minute investigations. It were to be wished that we had similar reports from all our districts. In this province, as in Bengal, we come more distinctly, to the class of middlemen (who are called zemendars), possessing hereditary interests, while the cultivation is chiefly maintained by a distinct class of ryots, allowed also to have fixed rights.

337. In the village Ereench (pergunnah Deogoon), first settled by Mr. Pakenham, the thanee ryots are stated to have an acknowledged right of occupancy while they pay their rents at fixed rates. They enjoy their house ground (khauchbaree) free of rent, with the trees and bamboos growing upon it, and also certain spots of ground cultivated by their servants, together with those on which tobacco plants are reared. When land becomes unfit for tillage they get other land. It appears to be doubtful whether they can reduce their cultivation without the consent of the zemindars. No pottahs are granted; but the rents are collected at fixed rates. Relinquishing cultivation, a ryot becomes liable to the payment of rent for his khauchbaree land. There is also a class of persons occupying small parcels of land, mere homesteads apparently, for which they appear to pay a quit-rent (chundeena), and who are called chundeenadars. In regard to these and the paee ryots, Mr. Pakenham refers to the 64th and following paragraphs of Mr. Stirling's report. And it may be sufficient to observe that the chundeenadars (or residents paying a fixed quit-rent for the ground occupied by their dwellings) appear to have a hereditary but not transferable interest; and that if they leave the village they forfeit all right, even in the trees and bamboos which they have themselves planted, which are at their disposal during their residence.

338. In the Mahratta time the Revenue of this village was paid into the Sudder office, huzoor tehsil, at Cuttack. It was styled a khansamanee mehal, and the parties now

recorded as zemindars were designated mocuddums. They are numerous, and appear to have held it for many generations. They are divided into three branches, each comprising several parceners, the detail of which is recorded by Mr. Pakenham. The gardens, river, and high roads, appear to be still common. The rest of the lands with the ryots seem to have been divided. There is no putwaree, the zemindars keeping their own accounts. Provision by jageer land and perquisites is made for the watchman. The fees and perquisites of carpenters, &c., and the detail of the lakerhaje land does not seem to require notice.

339. In the Cuttack standard of measurement, the variety is so great that it seems to be absolutely necessary to adopt some arbitrary standard, at least in accounts and settlements. In the village in question the measure, in use was the chonbeesdustee (24 hand) pudika, nominally equal to 5 $\frac{15}{16}$ cubits, but really equal to 10 feet, at which it was established. The begah (or ruan) appears to be a square of 20 pudikas; the side equal to 40,000 square feet. 20 begahs make a battee. The village contains in all 44. 5. 118., equal to 2,445 Bengal begahs, of which the malguzaree land under tillage is begahs 793. There are 74 houses of thanee ryots, 42 of chundeenadars, 19 of khosh bash (or persons who, though not cultivators, pay no ground-rent for their dwellings), 12 of zemindars, and 30 paee cultivators. The rates were taken from the papers of an aumeen, who had been employed in attaching the village; they are very numerous. Of tobacco lands, three kinds are entered in the jummabundee, rated at from 18 rupees 12 annas to 12 rupees 8 annas per begah. Of dofuslee lands, five kinds, rated at from 5. 7. 10. (for lands producing beeolee, with race mong, wheat, cotton, castor, or linseed) to rupees 2. 11. 15. bearing mundooah and kooltee. Of ek fuslee land, nine kinds are recorded; the rents of the best being 2. 5. 10., and of the worst 0. 12. 10. The chundeenah or ground-rent is entered at rupees 6. 4. The mocuddums or zemindars' lands are rated by the same standard as those of the ryots, both being equally exempt from any charge of ground-rent for the sites of their houses. The jummabundee details are opposite the name of each person, the number of his male relations, the number of servants, the number of females and children, houses and ploughs, along with the extent of each description of land held by him, and the rate and amount of the rent payable.

Note.—Equal to about 2 $\frac{77}{100}$, Bengal measurement.

340. The papers of measurement, of which specimens are submitted by Mr. Pakenham, are the following:

1st. The bhoureeah, agreeing with the Bengal khusreh or field-book, specifying the fields numbered as they occur, with the name of the cultivator, the length, breadth, square contents, and species of land and cultivation.

Mr. Pakenham states it to correspond with the clista; but in this the fields are arranged according to the classes khoodkasht, paeekasht, rhamar, and not simply in the order of the measurement.

2d. The awerjah, agreeing with the pytha or rateean of Bengal, specifies first, the different kinds* of unproductive land, and then the malguzaree land, field by field, but arranged under the names of the occupants, with a specification, in separate columns, of the number of each field in the field-book, the quantity of land, and the species of cultivation; the total held by each occupant being also summed up.

3d. The ekwal, showing the land held by each occupant under each species of cultivation, with the quantity.

341. In the above papers the length and breadth are stated in khauns and puns, the quantity of land in begahs, ghoouts and biswahs. The pun appears to be one-fourth of the pudika or rod, and the khaun to be equal to four pudikas or 16 puns. The biswah appears to be a space of one pun in breadth and one khaun in length, or 16 puns square. One khaun square, or 16 square pudikas, equal to 256 square puns, make a ghoout, of which 25 equal a begah, and 20 begahs make a batee. The begah, containing 400 square pudikas, may be regarded either as a parallelogram, 16×25, or as a square, 20×20. The ghoout may be regarded either as a square of four, or as a parallelogram, 16×1. The biswa is a square of one, or a parallelogram of $4 \times \frac{1}{4}$.

342. The begah thus corresponds with that of Bengal, excepting that for the null of four cubits the pudika of 10 feet is used. But the Bengal biswah differs from the ghoout, inasmuch as it contains 20 square nulls, or 320 square cubits, and is a parallelogram 4×5, or 16×20 not a square, and that 20 go to the begah.

343. Mr. Pakenham tried, he says, to estimate what would be a fair rent, but failed to satisfy himself. The ryots generally alleged, and Mr. Pakenham believes justly, that the existing rates scarcely leave a subsistence to the cultivators; but as they cultivated some land at the rates fixed for paee cultivators, and held other land from lakerhajdars at light assessment, they were on the whole satisfied to have them fixed and declared.

344. According to these rates the rental of the zemindars was rupees 981. From this, deducting five per cent. for charges and 1-11th for malikana (equal to 10 per cent. on the jumma), Mr. Pakenham proposed to assess the village with a revenue of 847, making it an express condition that the rates fixed for the ryots, as recorded in the roobukaree, should be maintained. The jumma was once 1,252. The demand was raised to 1,420 without apparently any grounds but the offer of a speculating farmer, who was ruined by his undertaking. And in two years, during which it was held khas, the net collections were 901 rupees

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* Bed of river; watercourse; tank; sand; road; burying ground; road for cattle. Lakheraj, viz. dewutter; bramutter; khyrat; khuraedah; deshutta; zemindar's servants; waste.

Appendix, No. 81.

Memorandum by H. Mackenzie, esq.

rupees only. There being a considerable extent of arable land not cultivated, Mr. Pakenham considers an allowance of 10 per cent. sufficient. The zemindars and most of the ryots are Mustan Brahmins, stated to be quiet and industrious.

345. Mr. Pakenham's inquiries and the proceedings recorded by them are divided into 10 separate heads or sections, viz.: 1st. Respecting the zemindars and the extent of the rights of each. 2d. Respecting mocuddums, surburakars (managers) and their rights. 3d. Rucba, measuring rod and boundaries. 4th. Rates of rent with names of ryots. 5th. Rights of thanee ryots. 6th. Rights of chandeenadars. 7th. Of paee ryots. 8th. Of kargees (village accountants), watchmen and other village servants. 9th. Respecting lakerhaje lands. 10th. Respecting engagements of zemindars with Government.

346. Under the first head, the fullest investigation appears to have been made, and the collector has since been vested with the power of deciding on the claims of parceners out of possession, which seems to have been the only thing wanting to a complete settlement. In this village there was no class that came under the second head. Under the third head, the rod not being found to agee with $6\frac{15}{16}$ cubits, the stated length in cubits was measured by Mr. Pakenham, and fixed for the future at 10 feet English. There was only one boundary dispute, which was referred to arbitration. No sufficient record appears to have been made of the limits, Mr. Pakenham proposing to complete that arrangement when the settlement of the neighbouring villages is undertaken. 4th. The measurement paper contained a full detail of every field with its occupant and rent. Under this head the census of the village is recorded. 5th. The rights of the thanee ryots appear to have been settled with full communication and assent of all parties concerned; so also with respect to the chandeenadars (6th head). The paee ryots (7th head) appear to be mere contract cultivators, with no rights beyond the year for which they take the land. The allowances of the watchmen and other village servants are fully detailed under the 8th head. The watchmen who have a hereditary interest, though liable to forfeiture on misconduct, appear alone to enjoy such rights as can well be secured for them, excepting the exemption from ground-rent, which the others also enjoy. Under the 9th head, the tenures under which the dewutter, burmutteer and khyrat lands (155 begahs) are held, are fully detailed. The question of resumption belongs properly to the commissioner; and the Regulation XIV. 1825 will no doubt, obviate much of the difficulty which arose out of the number of the petty grants to be found in every village.

347. In fixing the assessment with a distinct engagement that no increase on the recorded rates should be required from the thanee ryots, Mr. Pakenham also directed a paper to be prepared, specifying the different kinds of land, with the rates attached to each. He does not appear to have issued pottahs, but the statement in question was delivered under his signature, and that of the canoongoe and tehsildar to the chief ryots.

348. Among the miscellaneous items of information, the rate of interest, three annas, four gundahs on the rupee for the season, from Afsin to Jyth, is the most important. It appears also that the Aluhajeens in taking payment in grain, require a measure ten per cent. larger than the bazar standard. Seed grain is repayed with an addition of 100 per cent.

Is this a monthly rate, or for the season?—*J. H. H.*

349. In none of the villages of which settlements have yet been submitted would there appear to be any slaves employed in husbandry.

* * * * * * * * * *

Goruckpore.

Board's Letter, dated 30 Jan. 1824.

368. The settlements of Goruckpore, made by Mr. Carter, present some new and important points for consideration. His proceedings appear to have been generally conducted judiciously, and with a sufficient knowledge of the objects contemplated by Government, though local circumstances oppose their full attainment. And in the form of his reports there is little to object to, excepting that (the nature of the land and the tenures attaching to it being almost uniform, and the villages very small) they may be considerably simplified, and that some of the results are rendered obscure by the omission of a reference to some familiar standard with which to compare the local weights and measures.

369. The great body of the cultivators appear to claim no fixed rights beyond the year for which they undertake the cultivation of land, or, in the case of new land, for the three years which appear to be considered necessary to bring the land to the full standard.

370. The abundance of unoccupied land is probably the cause of this state of things. The same circumstance accounts for the easy terms on which land is occupied, and the looseness of the engagement concluded by the parties. The only pottah granted appears to be a permission to cultivate for the season at specified rates, certain lands being indeed pointed out, but the cultivator being left at liberty to take what quantity he pleases, and his rent being fixed by a measurement or estimate of his cultivation.

371. The system of bhuttaee division of the crop seems to prevail extensively, the rent of dosal and bangur land appearing to be generally so adjusted. Under this tenure the general rule appears to be for the ryot to pay one-third of his produce in lands fully cultivated (peeh); one-fourth for lands in the second year of cultivation (dosal); and one-fifth for new lands (banjur). Previous to the division, however, the ryot is allowed one-sixth for batta, which appears to be the allowance given to the ploughmen by those whose caste prevents them from tilling the ground, and the putwarrees' allowance of one-seventh is likewise deducted.

Note.—In one village I find the rent of the best land rated at half the produce, after the stated deductions, yet the produce does not appear to be large.

372. Of lands subject to money-rents the rate varies from two rupees six annas per begah of 1,504 English yards: on what principle the rates are settled does not clearly appear.

373. The putwarees' accounts appear to be generally regarded by Mr. Carter as worthy of little trust, and the people seem to have frequently represented their fields to be held on bhuttaee tenure, when they were in fact subject to the payment of a money-rent. He appears therefore to have ordinarily taken the rates suggested by the Native officers, checking their statements by the result of inquiries from other sources, and occasionally by personal inspection.

374. By this cause, and by a consideration of the frequent change of occupancy, Mr. Carter appears to have been led to relinquish the attempt of making a Mofussil jummabundee, contenting himself with entering the rates at which the different sorts of land were valued, and the rules according to which, under the bhuttaee system, the crops were to be divided. The measurement papers contain of course the names of the cultivators occupying the several parcels of land occupied; but the rent therein entered does not agree with the rates assumed as the basis of settlement.

375. I do not find that any distinction is made between khode-khoost and py-khoost cultivators in regard to rents; the former have their house-ground free, and the free use of trees planted by themselves and their ancestors. The previous consent of the zemindar is required for the planting of trees; and though the planter may appropriate to his own use decayed trees, and replace them by a fresh plantation, he cannot cut down fruit-bearing trees, and the orchard land if left vacant is resumed.

376. There do not appear to be among the cultivators any mocuddum property so called. A person denominated a jeth ryot is in some cases said to be employed by the landowners in the collection of the rent and in other ways; but this person seems to be distinctly a servant of the landowner, not connected with the body of cultivators.

377. The village servants, and the allowances assigned to them, appear to resemble those in other parts of the country. The wages of labour are moderate, being stated at one anna per diem. The village watchman appears to be paid in land.

378. The putwarree's allowances are stated to consist of half an anna on the begah of land held on a money-rent, and 1–17th of the produce of bhuttaee land.

379. The reform of this office and the preparation of accurate accounts, for which there seem to be appropriated ample funds, seems to be urgently required as the first step to the formation of an altogether satisfactory settlement.

380. In several villages there is found a tenure held sometimes by one and sometimes by several persons, of which the designation at least is, as far as I know, peculiar to Goruckpore and the provinces of Benares. This is the birleea tenure. It appears to have originated in grants (some very ancient) from the rajahs, who formerly exercised a territorial jurisdiction in the district. Whether granted for any and what consideration appears to be uncertain. In a few cases only, Mr. Carter appears to have been able to get documentary evidence, the tenures lasting on long and undisturbed possession; and the deed, of which he gives a translation, besides being of a very late date, is not calculated to throw much light on their nature.

381. It is as follows:

> "In the name of Rajah Toobraj Sing, whose happiness and prosperity is equal to that enjoyed by Luchmeennarain, who is conspicuous in the circle of the various dependants whom he protects, of the most dignified rank and noble appearances, rajah of rajahs, and disposer of good and evil like a deity;
>
> "The mouza Kutnowlee, tuppah Pandiah and munsoornuggur Bustee having been assigned as birt to Bhaya Gheemehoo Sing, together with the julkur and bunkur contained within the limits thereof (chotur seween), the said individual may with confidence cultivate the lands himself, and by means of others he will pay the Revenue of the same according to the rates demandable from birteeas."
>
> "Dated the 7th Asar, 1223 Fusly."

382. He adds the following explanation of the result of his inquiries, and of the proceedings adopted by him.

> "Concerning the nature of engagements subsisting between the pergunnah rajah and the birteeas generally, and the principle on which the Revenue is settled, I have collected the following information from three or four of the most respectable landholders in the pergunnah.
>
> "On the expiration of a lease, or where a new adjustment of the Revenue is determined on, the existing assets* of the mehal to be settled are first carefully ascertained, a deduction therefrom, varying in amount from one-tenth to one-fourth of the whole, according to the degree of favour manifested by the rajah towards the engaging party, is then made, and the residue is demanded as the revised jumma. If the birteea agree to the proposed terms, written engagements are interchanged between the parties; but although the above deduction from the gross proceeds is understood to be a compensation for proprietary right, yet as no mention of the fact is made in the pottah granted by the rajah, neither is the holder therein designated as birteea, but merely as malguzar.†

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* This does not include the julkur and bunkur, which are considered the exclusive property of the birteea.

† Malguzar is here used for the birteea, paying his jumma not to Government but to the rajah.—*J. H. H.*

"The settlement once concluded for a given period, it is not of course susceptible of any intermediate alteration, and the rajah cannot in any way interfere with the concerns or internal management of the village during the term of the lease. The birteea on his part is bound to pay punctually the jumma agreed upon (which in many cases is progressive), and no departure from his engagements is admitted on the plea of occasional losses from calamities of season, &c.

"In cases where derbundy pottahs are granted to birteeas, no specific jumma is conditioned for, but the rents are adjusted at the end of each year, with reference to the quantity of land actually cultivated, and the rates previously agreed to be paid for each description of soil, the malikana claimable by the pottahdar being at the same time settled in the shape of a deduction.

This appears to resemble the jungulbooree talook in Bengal. —*J. H. H.*

"If a birteea be temporarily dispossessed of his estate in favour of a mustajir, mocuddum or others, he is entitled to receive from the person in possession a proprietary allowance, either in money or land, to such amount as may appear to have been customary in that particular village; and this allowance is determined, not by the amount of assessment paid to the rajah, but according to the actual assets or extent of existing cultivation. In former times the ordinary mode of remunerating birteeas was by an allowance (denominated tukee) of two annas per cultivated begah; but this appears to have fallen into disuse since the cession of the district to the British Government.

"In addition to the malikana provision above stated, the rights of julkur and bunkur are always conceded to the birteea, whether he be under engagements to the Sudder malguzar or not, and no mustajir or mocuddum can interfere or deprive him of such rights; in a word, his interests (which are transferable by sale, gift or mortgage), as proprietor of the soil, are not inferior to those enjoyed by every other description of landholders.

"With regard to the term of engagements, it appears that during the Vizier's government, the rajah, from a consciousness of his liability to sudden dispossession by the aumils, or, what is more probable, owing to the constant fluctuation of the public demand, seldom granted pottahs for more than one, and never exceeding two years; but since the cession the leases to the under-tenants have been considerably extended, though not on any fixed principle, as they seem to have varied from four to ten years, and these not being in accordance with the periods of the public settlements, the internal arrangements of the rajah were not immediately affected by any occasional increase or decrease of the Revenue demanded by the state.

"The Board will observe, by a reference to the proceedings and English statements, that in adjusting the assessment of the 21 mehals referred to in the 25th paragraph of this address, I relinquished to the parties concerned an unusually large proportion of the gross produce, but which the peculiar circumstances of the case rendered unavoidable; a deduction to the extent of 25 per cent. from the estimated jumma (that is, where no genuine putwarry accounts were forthcoming) was in a majority of cases made in favour of the birteeas, and from the residue a further sum of 12 per cent. was subtracted on account of the Sudder malguzar, leaving as the share of Government an amount equal to 66 per cent. on the whole.

"In conceding the above liberal allowance to the birteeas, I did no more than place the latter on a footing, in respect of profits, with the other zemindars of Pandiah; a measure obviously consonant to the orders of Government, which urge in strong terms the expediency of equalizing, as far as practicable, the burdens of the people. And with regard to the allowance of 12 per cent. to the Sudder malguzar, I think the Board will readily admit, adverting to the circumstances and condition in life of the party, that no less could in justice have been granted.

Who was the Sudder malguzar? I conclude, the rajah.—*J. H. H.*

"But be that as it may, I experienced some difficulty in prevailing on Rajah Lal Shoo Bukhsh Sing to accede to the proposed terms, for independently of his objections to my interfering with the internal management of what he considered his zemindary, by fixing the rents payable by the under-tenants, he contended that the limited extent of territory which it was proposed to settle with him would not, according to the new principle established by law, afford an income either sufficient for his personal wants, or adequate to the responsibility of paying a fixed Revenue to Government. All I could do was to promise that his claims to possession of these estates, which he held in 1224 Fusly (for his demand to be admitted to engagements for the whole pergunnah of Bustee I looked upon as altogether unreasonable), should be represented to the proper authorities; but it seems he has himself brought the subject to the Board's notice in a petition, dated 4th April last, and which was lately forwarded to me for report.

"And here it may be proper, as immediately connected with the question at issue, to give a short historical sketch of the raj of Munsoornugur Bustee, and which is founded on a report furnished to me by the Sirkaree canoongoes.

"In ancient times, the period of which is too remote to be traced from any records, the raj in question was annexed to that of Benares, as appears from the fact, that the present occupants of about 29 villages in the pergunnah derive their respective proprietary titles from sunnuds granted to their ancestors by the Rajah of Benares, and these individuals are known by the designation of 'birteea kashwar,' the latter word being obviously derived from Kashee or Benares.

This statement will be found in more detail in the Persian Proceedings for mouza Mujhoma Juggut.

"About 200 years ago, as tradition relates, a person of the Rajpoot Koolhunse tribe, named Oodhyraj Sing, usurped the pergunnah of Bustee for Goorgoojdeo Naib, or deputy, on the part of the Rajah of Benares; and from this period the accession of the present family to the raj may be dated, though their tenure appears to have been more than once disturbed. For example, the Rajah of Ootrowla (a district in the Oude dominions) at one time forcibly possessed himself of the pergunnah, and appropriated its resources for about 15 years. On another occasion it was seized and retained for seven years by the Rajah of Bansee; and lastly, Zalim Sing, Rajah of Amora, contrived to hold it by violent means for five years. These instances of dispossession excepted, the descendants of Ooodhyraj Sing* appear to have maintained their rights in regular succession.

"Although the raj in question appears to have been originally obtained by force, yet it is probable that possession was confirmed to some one of the usurper's successors by a firmaun or sunnud from the ruling power; at least it seems they used to receive occasional assistance from the Nowabs of Oude; for when Rajah Pirthee Paul Sing was overpowered by his neighbour Zalim Sing, Nowab Asuffoo Dowlah interfered, and replaced the former in possession.

"But whatever documentary evidence of the nature adverted to may have formerly existed, none is forthcoming. Nevertheless, it seems certain that the general structure and constitution of the Bustee raj, as it stood at the period of the cession, differed in no respect from that of other estates of similar magnitude.

"During the former Government, the Rajah of Bustee was generally admitted to engagements for the entire pergunnah; but whenever the division happened to fall under kham management, the Revenue was collected in detail from the petty talookdars, birteeas and mocuddums. On such occasions, the rajah received no particular compensation for his temporary dispossession; but it appears he was always allowed, whether the principality was held kham or not, a nukdee nankar provision, as also a portion of the amount collected in the pergunnah on account of sayer; and latterly, that is, from 1197 Fusly, he obtained a tract of territory free of assessment. All these allowances, and especially the latter, would seem to have varied very considerably in amount; for, according to the Sirkaree canoongoe's records, the number of nankar villages assigned to the rajah, in 1197 Fusly, was only three, and in 1208 they amounted to 42.

"On the accession of the British Government to this district, the entire pergunnah of Bustee was settled, agreeably to former usage, with Joobraj Sing, the then Rajah, who was not only permitted to retain possession of his nankar villages, but received an annual allowance in money, amounting to 1,305 rupees, 12 annas, 15 pice. He likewise obtained an order from the collector, dated the 17th March 1802, for the payment of such portion of the sayer receipts as might appear to have been customary; but whether this was actually disbursed from the pergunnah treasury or not, I cannot discover from the sudder records.

The sayer mehal was abolished in January 1803.

"On the expiration of the first triennial lease, it was found expedient, in consequence of the Rajah not having punctually fulfilled his engagements, to form a settlement of the several mehals composing the division in question, with the under-tenants individually.

"In 1216 Fusly, the mehals of Eteea, Puckree, Chunda, &c., comprehending about 150 mouzas, were transferred to Lal Shoo Bukhsh Sing, at the instance of his father, Soobraj Sing, and the settlement made with him under zemindary tenure, at an annual jumma of 10,695 rupees; and in the month of Sawun of the same year, the nukdee nankar above alluded to was withdrawn. Engagements for the same estates, with exception to Puckree* Chunda, which was publicly sold in 1220 Fusly in satisfaction of an arrear of Revenue, were taken from Lal Shoo Bukhsh on the occasion of the fourth general settlement, but in 1225 he relinquished one of them (Eetcca†) on the alleged plea of his incapacity to discharge any longer the amount of Revenue assessed thereon.

$19\frac{1}{10}$ mouzas.

$72\frac{1}{10}$ mouzas.

"Having thus detailed all the principal facts connected with the present Rajah's claim, it only remains to state, that he still enjoys possession of 51 nankar mouzahs (being nine more than he is justly entitled to), and holds besides those recently settled with him in ‡ Pandiah, 113 mal villages and six chucks, including some nowabad ones, which have from time to time been added to the rental of Government."

383. The Board of Revenue, after reciting the substance of Mr. Carter's report, and stating his opinion of the proprietary tenure of the birteeas, thus express themselves:

"We must confess we entertain considerable doubts whether any actual property and right of soil was acquired in the first instance by the birteeas, whose titles being subordinate to

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* The following are the names of the several Rajahs who succeeded Oodhyraj Sing:

Purtaub Sing, Gopaul Sing, Muncar Sing, Mawa Sing, Bausdeo Sing, Bulteen Sing, Keerut Sing, Rooder Sing, Gopaul Sing, Baun Sing, Jye Sing, Lal dutt Sing, Abdoot Sing, Poitheepaul Sing, Joobraj Sing, and the present occupant, Lal Shoo Bukhsh Sing.

‡ Jumma - - - - - - - - - -	*Rs.* 3,387
Ditto of villages in Pandiah - - - - - -	1,235
Total - - - -	4,622

to are clearly derived from the different possessors of pergunnah of Bustee; in the first place, it is to be questioned how far they had the power to confer grants to this extent; and supposing they did possess the power, the motive is not apparent that could have induced them to alienate for ever their proprietary rights in so considerable a portion of their possessions.

Note.—If considered as proprietors, they had certainly the right to sell. If regarded as Government officers, their title cannot be held to be adverse to that of the birteeas.

The tenure appears to have been granted before we acquired the country, and should not be questioned. It is evidently a subordinate proprietary estate, like the Shamilee or Mofussil talook in Bengal.—*J. H. H.*

“We are rather led to apprehend that these birtnamehs were not intended originally to convey any express transfer of property of soil, but only to entitle the holders of them, so long as they continue to discharge the rent, to the possession of their lands, or, in other words, that they were invested with a title of management, and though allowed, perhaps, a right of property in the incidents of their management, yet that they possessed no real property in the soil, nor, in fact, any interest in the mehal beyond the realization of the Government Revenue or kheraj. The persons upon whom these grants were conferred, appear in every instance to have been strangers, often resident of other and distant parts of the country, in no way connected with the mehals for which they obtained sunnuds. There might indeed have been, and probably were, village zemindars at the time possessing a heritable interest in the soil, whose rights and privileges, if at all protected in the possession of them, must have been quite adverse to the introduction of an independent tenure into their respective estates. We are, however, only stating what we conceive to have been the extent of interest originally intended to have been conveyed by these grants; and the question now, perhaps, is of less importance; for during so long a period of time, the rights of the village zemindars, if there ever were any such persons, appear to have been entirely superseded. Mr. Carter, in his letter of the 27th January, states, that the birteeas are now considered throughout the district as the sole and hereditary proprietors of the soil, and that in no instance have any other persons presented themselves before him to dispute the claims maintained by the birteeas to be admitted into engagements with Government as landholders of their respective villages.

Where does the Board find anything like this?

Whatever may have been the original intent of the Government, the right of transfer, as well as that of inheritance (which is mentioned in the terms of the grant), has been established by usage.—*J. H. H.*

I find no proof of this.

This is conclusive.—*J. H. H.*

“It does not appear, in any one instance, that these birteeas ever attempted to render themselves independent of the rajahs by paying their Revenue direct to the ruling power; on the contrary, from the canoongoe's reports they are considered expressly bound to pay their rents to the authority from whence they derived their tenures, so long as that authority existed; subsequently, indeed, where those chieftains were divested of the management of the extensive tracts of country held by them, the birteeas are represented as having paid direct to the aumils of the former Government the rents of their respective villages.

A right of paying Revenue directly to the ruling power was never thought of, I imagine, under the Native Governments, as arising out of the right of property. The idea is purely British.—*H. M'K.*

It depends upon the nature of the tenure. The superior landholders were generally considered to be entitled to pay their Revenue directly to the officers of Government; but this privilege was not always regarded by an arbitrary government. It is, however, a most important privilege, as the value of landed property depends, in an essential degree, upon the limitation of the Government assessment upon it; and by the rules in force, all under-tenures are liable to be materially affected by public sale for the recovery of arrears of Revenue.—*J. H. H.*

“The birteeas are stated to have been entitled to the produce of forests and fisheries, together with a certain pecuniary allowance, whether they were in possession of their lands or otherwise, and on this circumstance seems mainly to have originated the inference, that the grants conveyed to them a proprietary right of soil; but unless the exact nature of the interest possessed by the holders of these subordinate tenures is clearly to be ascertained from the grants, the receipt alone of such perquisites cannot be admitted as conclusive evidence of any particular extent of proprietary right. The birteeas must have been generally individuals to whom the rajahs manifested a particular degree of favour. The allowance in question may have been assigned to them as a compensation for the charges of management of the mehals, and for their maintenance, whenever the lands were leased out to other persons.

Does not the deed convey to them the entire village?

Any deficiency in the term of the grant must be supplied by established usage.—*J. H. H.*

Whence this inference?

It seems to be conjectural.—*J. H. H.*

“But although we do not consider the holders of these subordinate tenures, as far as their case rests upon the deeds, to have acquired originally any higher species of property than the management of the lands assigned under these documents, yet their claims, when founded on prescription, long and undisturbed possession, and to the circumstances of these claims not having been contested in one single instance, appear entitled to favourable consideration, and the Governor-general in Council will perhaps be pleased to recognise usage as constituting a sufficient title of right. These tenures appear to be numerous in Goruckpore, and in fact to be prevalent in every part of the district. Some of them are of more recent origin, but others again were created at a very remote period of time; and it is further to be remarked in favour of the birteeas, that in all instances where the lands held by them have been separated from the talooks to which they originally were annexed, at every settlement formed since the introduction of the British authority in the district, these individuals appear to have been admitted to direct engagements with Government for their respective villages.

Certainly.—*J. H. H.*

"In 21 mehals, the hereditary possession of Rajah Shoo Bukhsh Sing, an individual settlement has been made with the birteeas, and an engagement taken from the rajah as Sudder malguzar. A deduction, amounting in the aggregate to 37 per cent. from the gross produce, has been made 25 per cent. in favour of the birteeas, and 12 per cent. conceded to the rajah. So large a sacrifice of the just dues of Government does not appear to be called for. So long as the birteeas remain subject to the control of the rajah, and are not admitted to direct engagements with Government, 15 per cent. seems to be as large an allowance as they can reasonably expect to receive. With respect to the rajah's situation in life, it is to be observed that he is already in possession of 51 nankar villages, yielding a jumma of rupees 7,922, which may be considered adequate to his maintenance in a suitable condition of comfort and respectability. He besides holds villages, paying Revenue to Government, in other parts of the pergunnah, 10 per cent.; malikana, therefore, appears to be sufficient for the rajah; making the total deductions from gross receipts of Tuppeh Pundeea in favour of the birteeas, and of Rajah Shoo Bukhsh Sing, amount to 25 per cent."

On a long lease, which will enable them to improve their lands, this rate may be sufficient.—*J. H. H.*

With no allowance for charges collections.

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If the birteeas are continued under the rajah, and he is restricted from all advantages besides their fixed jumma, I should think his Sudder jumma might still be adjusted on the principle of allowing him 12 per cent. on the jumma payable by the birteeas, as a compensation for charges and risk as well as malikana.—*J. H. H.*

384. The proceedings of past settlements, as might be expected, throw little light on the nature of the tenures in question.

385. The arrangements then adopted I find thus noticed in the memorandum which I submitted to Government in July 1819:

Note.—In this district the practice of the Native officers who accompanied Mr. Routledge from Benares were singularly iniquitous, extensive talooks being created in fictitious names, under pretended purchases from pretended proprietors. Many of the zemindars, however, who were thus filched out of their estates, were restored by the Board of Commissioners, under the authority of Government.

386. In submitting the quartennial settlement of Goruckpore*, the Board, after stating that they had instructed the collector to apportion the separate assessment in each village, and to insert in his settlement account not only the names of all proprietors of estates let in farm, but also those of every putteedar or joint share recognised at the former settlements, though not in attendance at the settlement then reported upon, proceed to observe:

"At the original cession of these provinces, the Rajahs of Amora, Bansee, Bustee and Bukhera, appear to have been recognised as proprietors of these entire pergunnahs, and to have been admitted to engage as such. But on their subsequent exclusions, at the second settlement in the Mofussil arrangements made with the birteeas, mocuddums, and other occupants, engagements were taken from these persons as proprietors of their respective villages. We do not find that any express sanction of Government, or of the Board of Revenue, was given for this apparent transfer of rights, nor have we thought it within our province to inquire into the grounds on which the proprietary right of the village occupant was recognised, as we considered ourselves bound, under such recognition, to renew the settlement with them in the same capacity of proprietors, leaving the rajahs to prosecute in the Adawluts any rights which they may possess to the general zemindaree or talookdaree of the pergunnahs.

"In several other cases†, the same course of proceeding appears to have been followed. The persons who had originally been admitted to engage for entire pergunnahs as proprietors, having been subsequently excluded on default, and a village settlement made with birteeas and others, in the same capacity. The former appear generally to have assigned or continued to them an allowance of nankar; and as the enjoyment of this allowance may possibly be held to be such a recognition of their right of property as would bar the operation

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* Goruckpore.—Rev. Cons. 1810, 29th December, No. 35.

† The case of Furhut Aly, who was admitted to engage at the close of the quartennial settlement, to the exclusion of village zemindars (under a jungulbooree pottah from the vizier), might deserve separate notice, but that the tenure has been held by the courts not to be hereditary, and the abovenamed has since died.

In this case, I cannot but think that Furhut Aly was too lightly recognised as proprietor, whatever might be his claim to the mere management of the mehal as talookdar or tehsildar, a distinction unfortunately very often overlooked.

See Proceedings, 16th October 1810, No. 24.

Appendix, No. 81.

Memorandum by H. Mackenzie, esq.

tion of the rule of limitation, the tenure of the village zemindars, who were not separated on any regular adjudication to them of independent property, may still continue doubtful.

"Those tenures have indeed been uniformly maintained by the Board of Commissioners: and I observe that when the village occupants refused to renew their engagements on adequate terms, and the collector on that ground proposed to admit the representative of the person who had been acknowledged as general proprietor, to engage in that capacity again, the Board withstood the proposal, and directed the engagements of the latter to be taken as farmers only.

"In the case of villages of which the intermediate settlements were made with farmers, the heirs of the person originally recognised as pergunnah zemindar appear to have been admitted at the quinquennial settlement to engage as proprietors."

387. From the information now furnished by Mr. Carter, past proceedings appear to be still more arbitrary than I had imagined; settlements seem to have been made alternately with the rajah, then with the birteeas (and the same thing appears to apply to the village zemindars), both parties being eqally recorded as proprietors (maliks), without any attempt to define the nature and extent of the interest possessed by them. And in some cases villages being sold for arrears due by the rajah, the sale would appear to have been considered as annihilating the birteea tenure though of ancient origin, and though the parties had been admitted to engagements as proprietors.

The tenure should not have been affected by the sale, except as to the jumma, which, if fixed below the ordinary rate, might become liable to increase.—*J. H. H.*

388. I have not been able to learn that any suit between the rajah and the birteeas has ever been tried in the Adawlut, the issue of which might help to fix the relative rights and interests of the parties. It is indeed stated by Mr. Carter, that the rajah does not deny the birteeas a proprietary title; and if allowed a liberal per centage as Sudder malguzar, he is not likely to do so.

389. It appears to be very desirable that the nature of the birteea tenure should be settled. But the birtputher, of which Mr. Carter has furnished a translation (besides that it is of a modern date), affords little or no information on the point, since it refers to the terms of the birteeas holding as a matter established.

390. The meaning of the term britti or vritti is maintenance, or means of subsistence, and applies, I believe, equally to assignments of money or of land. The assignment, I believe, may be either absolute or conditional; and those of Goruckpore are clearly made with the reservation of the payment of rent or revenue. Nothing further however is stipulated, and I should certainly interpret the terms (which Mr. Carter states are uniformly used) as conveying a property in the land, as far as the grantor possessed it. The understanding of the people seems to be clearly in favour of this view, and it may be proper to observe that, in clause 3, section 17, Regulation II. 1795, the birteeas of Buhur Agourie are recognised as having a permanent interest in their tenures. I should therefore be disposed to coincide in opinion with Mr. Carter, and it consequently appears to have been highly proper to have made a distinct Mofussil settlement with the birteeas, in cases wherein the rajah has been continued as Sudder malguzar.

It commonly means a charitable grant.—*J. H. H.*

Very proper.—*J. H. H.*

391. Whether the birteeas should be continued under the rajah, and a large allowance be assigned to him as intermediate manager, is a question on which it is not so easy to come to a satisfactory conclusion.

392. According to the constitution of India, I should be disposed to regard the grants of old times as having been made by the rajahs, not in the capacity of proprietors of the soil, but as the representatives of the Government; and to similar grants, I imagine, many of the village zemindars of Benares and the Western Provinces might be traced.

I do not see that anything in favour of the grantee is gained by this hypothesis.—*J. H. H.*

393. The proprietary rights of the birteeas, who, even when ousted, retained the julkur and bunkur, and other perquisites, appear to be indisputable. In the deed in which their tenure originates, there is nothing like a stipulation implying subordination to another holding a proprietary title. They appear to have been admitted to direct engagements by the aumils of Native governments at their pleasure; and that they never asserted a right to separation is a fact that may, I imagine, with equal truth be predicted of all the village zemindars of Benares and the Western Provinces generally, whose villages were included in extensive talooks or rajis. In fact, under the Native governments the management of particular tracts of country, whether by temporary aumils or farmers, or by rajahs having a hereditary connection with the people, seems to have been a matter depending solely on the pleasure of the Government, and had little or no connection with any notion of fixed property.

394. Seeing, therefore, no advantage likely to result from continuing the intervention of the rajah, but, on the contrary, much positive harm, and a considerable sacrifice of Revenue, I am strongly disposed to recommend that the settlement be in all cases made with the birteeas, where desirous of entering into direct engagements with Government, and

I see no objection to this arrangement, under the provision made for it by the first clause of section 10, Regulation VII. 1822.

The compensation to the rajah should be at least equal to the profit hitherto derived by him for the birteeas whose tenures are separated.

that the rajah may receive such an allowance in money as may appear to afford a liberal compensation for his loss of the management of the mehals in question, if indeed any such claim be not considered as satisfied by the possession of the nankar villages which he still holds.

395. The rights of the parceners in putteedaree villages appear to be adjusted nearly as in other quarters. The share which each parcener is entitled to hold, if possessed of the means of cultivating it, seems to be regulated by the rules of inheritance. But the actual occupancy is very different, depending on the substance of the parties. Many of the recognised proprietors also are absent.

396. Mr. Carter appears rightly to have considered it unnecessary and improper to record the precise share of the jumma which each parcener was to pay, that being liable to vary, and such a record appearing likely to be considered as a formal recognition of property, to the injury of others absent, or not occupying the lands which they were avowedly entitled to hold.

397. In one case I find it stated, that to one of the putteedars' the court had adjudged 100 begahs of land as jytunsee or consideration of primogeniture. The circumstance is not fully explained, and I have not elsewhere met with a similar claim.

399. Mr. Carter appears not fully to have comprehended the powers vested in him in regard to putteedaree villages, and in some degree confounded the question of the extent of interest held by a parcener on a given parcel of land, with that of the extent of land occupied by him. The doubts, however, that occurred on that head need not now be more particularly noticed; the Resolution of the 8th May 1823 defining the powers to be exercised by collectors making settlements, are sufficient to obviate any practical inconvenience from them.

398. The principles on which Mr. Carter proposes to adjust the Government jumma appear to be judiciously moderate. In some respects, indeed, he might be considered as yielding too much, were it not for the importance of avoiding a sudden enhancement of demand, and especially of making such an enhancement immediately follow the detailed proceedings under Regulation VII. 1822. The Board have proposed to restrict the allowance assigned to the birteeas and the rajah in the villages with which it was proposed to maintain the connection of both. But if the birteeas be admitted to direct engagements, a further modification of the jumma will be requisite, and indeed the detailed Resolution of the Board relative to the several mehals does not seem to be quite consistent with the general opinions expressed in their report.

400. It is to be observed also, that in several villages the rents of a part of the land are entered at the rates in use for dosal and bunjar; whereas in the course of one or two years, those fields will, according to the usage of the pergunnah, be liable to a full assessment.

401. The reason which Mr. Carter has generally assigned for granting to the rajah a larger deduction than ordinary, viz. that he usually sublets his villages, seems to be a good ground for desiring altogether to dispense with his interposition, unless considerations of a political nature, or connected with the police, suggest the expediency of retaining him.

402. Mr. Carter appears justly to object to the admission of strangers to occupy the scattered portions of uncultivated land which are included within the limits of the several villages, even though considerably in excess of what is required for pasture. But it appears to be strange that any doubt should have arisen as to the legal competence of Government so to dispose of uncultivated land in districts not permanently settled, and where, consequently, the original right of the state attaches to every begah not alienated under a valid tenure.

The right of the state is not to the land, but to a share in the produce. Government has acknowledged in repeated declarations the proprietary rights' of the landholders.—*J. H. H.*

403. Mr. Carter, indeed, himself very properly asserts the right, in cases wherein it appears to him expedient, to increase the service land assigned to the village police. And though I quite agree with him and the Board in thinking that it would be inexpedient to introduce stranger farmers into villages occupied by zemindars, and that, consequently, assignments of waste to speculators should be confined to cases where the extent is considerable and the limits well defined; yet the circumstance that Goruckpore contains so large a portion of culturable land uncultivated, yet apparently capable of every cultivation, appears to me to afford a reason for limiting the period of the settlement to a much shorter term than they contemplated.

The settlement might be made exclusive of any extensive waste or forest land.—*J. H. H.*

404. Judging from the usage of the country, it would seem that three years are sufficient to bring land into what is there considered a full state of cultivation. The means of irrigation appear to be easily commanded; and though the land is stated to be generally inferior, yet nothing apparently but time and population is wanting to a vastly extended tillage.

405. It seems to be doubtful whether, for many years at least, any considerable capital will be employed in cultivation in Goruckpore, since improvement in that way will generally follow the occupation of all good land, and cannot well be looked for in a district where land is stated to be so abundant.

406. Under these circumstances, I should somewhat doubt whether the limitation for a long period of the Government demand on the Sudder malguzars, will have any sensible effect in producing an extension of tillage. On the contrary, if a long settlement with those persons shall, as it probably will, operate to prevent Government from securing very

easy rates for the cultivators, it may have quite a contrary effect, since the malguzars, where not themselves the cultivators of the soil, are, I fear, too improvident for us to trust in their moderation, even if they were, as in Bengal, to have the permanent benefit of extended tillage; and it is not stated that they are likely to apply their funds to the improvement of the land. But if we trust for that improvement, as I should be disposed to do, to the exertions of the cultivators, then very easy rates, fixed for a long period, seem to afford the best means of attaining the object in view. An exemption from re-assessment for five years would probably afford, under the circumstances of the case, an ample stimulus to industry, if it be understood that, at the expiration of that time, and for 20 or 25 years, no enhancement of rates shall take place; but the rates remaining the same, that the jumma shall be fixed with reference to the extent of the cultivation. If the cultivators shall still be decided in maintaining the bhutaee tenure, the rent must be adjusted accordingly for land so held; but if the money-rates are made decidedly favourable to them, I should hope it would not be found difficult to introduce them; a change most desirable to be effected.

Is it not proposed to grant pottahs to the cultivators, or to fix the rates of rent payable by them for the same period as that of the settlement with Government?—*J. H. H.*

This would certainly be stimulus enough for the cultivation of waste lands; but a handsome profit should also be secured to the Sudder malguzars.—*J. H. H.*

407. An assessment so regulated does not at all exclude a consideration for the Sudder malguzars of whatever class, nor prevent us from giving them such an assurance of sharing liberally in the improvement of their villages as would secure their co-operation. The putwarree's allowance, too, depending on the produce, ought to make him desirous of promoting the improvement of the country, if his legal emoluments be duly secured to him; and to this object, and of those rendering them duly subordinate to the collector and the canoongoes, of fixing their number so that they shall really be able to keep the accounts required of them, and at the same time be sufficiently remunerated, and of prescribing such rules in regard to the accounts to be kept as may help to prevent fraud, the attention of the collector should be specially directed.

(C.) 408. The annexed statement will give a general idea of the data on which the assessment has been fixed by Mr. Carter; and I have added notes of such suggestions as occurred to me in examining the several cases.

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412. Since this was written, I have received privately from Mr. Carter some further papers.

413. Among them are decrees by the register of the Zillah and the Court of Appeal, in a case wherein a birteea sued to be made independent of Rajah Aree Mundun Sahee, talookdar of Bankjognee.

414. The Zillah Court decreed for separation, on the ground that the birteea had paid a valuable consideration for his tenure. The Provincial Court (Smith), concurred with by Brooke, reversed the decision, on the ground that if the claims of birteeas to separation were admitted, the raj would be annihilated. Mr. Brooke reversed to add to the decision, that the rajah should not increase the birteea's rent, unless he were subjected to a higher demand by Government, and then only proportionately. But in this he was overruled by Mr. Smith and Mr. Cowell, on the ground that the matter was not regularly in suit.

This must have been previous to the enactment of Regulation VII. 1822. The stated ground of decision is, I think, untenable. The same thing occurred in Bengal, when the talooks were separated in some of the Dacca districts.—*J. H. H.*

415. Mr. Carter states that other cases have been decided in the zillah and provincial courts, with the same result.

I should think Government might issue a proclamation or notification under the first clause of section 10, Regulation VII. 1822, directing a settlement with the birteeas, and compensation to the rajah.—*J. H. H.*

416. The other papers are copies of some birtputturs and deeds of sale.

417. They are thus described by Mr. Carter:—

"In reply to the concluding part of your letter, I have the pleasure to send copies of three birtputturs (one dated so far back as 1085 Fusly), which are selected as differing materially from the generality of documents of the same description. In one, you will perceive that the terms of Revenue are fixed at a certain sum per kooroo (equal to 20 Cutcha begahs); and in a second, the total revenue is fixed apparently in perpetuity; the third, which is the oldest one, confers, in addition to a birteea right in the entire village, a mafy title to one kooroo of land, and for the remainder, rent or Revenue is payable according to the ordinary terms in use for the same tuppah. These forms, however, appear to be very rare, except perhaps the one marked No. 2, which is supposed to be common in the talooka of Bankjognee, pergunnah Sidhooa Jubna; but I have reason to believe it is entirely confined to that estate."

(D.) 418. I annex translations, which Mr. Wilson was good enough to make for me. The originals are in Hindee, and he observes that they are so uncouthly spelt and arranged, and contain terms so purely local, as to be nearly untranslatable anywhere, except in Gorruckpore.

419. They seem clearly to evidence a well-recognised transferable property in the birteeas. I am surprised that the Board should not have considered them, and not the rajah, as the party who could claim, if any property at all, a property merely in the incidents of office; and the judgment of the Benares Provincial Court appears to me only to show how entirely the

question of separation is one of policy, to be determined by Government, not of right, to be decided by law. In fact, as I have more than once observed, the privilege of paying into any particular treasury was never thought of under a Native government as a matter at all connected with proprietary right. They established talookdars, they contracted with farmers, they granted jageers, they appointed amils, just as they pleased. Unless urged by some intolerable oppression, the village proprietors would never think of seeking to be emancipated from the control of the rajah, nor would either party consider it a matter of stipulation, or dream of settling it by a deed of gift or sale.

The law directs that the right of separation should follow the right of property; but the provincial courts have not observed the law.—*J. H. H.*

A despotic government may and will act as it pleases; but this is not a precedent to be followed by us.—*J. H. H.*

They would, if apprised of its importance. The Rajah of Burdwan, in granting putnee talooks, stipulated that the rent should be paid to him.—*J. H. H.*

This principle would be a subversion of all that has been declared in recognition of proprietary rights, or might at least be so construed. I see no use, but, on the contrary, much danger of confusion and detriment in blending under one designation such different classes as landholders, farmers and agents, or managers.—*J. H. H.*

420. If, therefore, Government shall not see fit to adopt the principle of regarding its malguzars of all classes as officers of Government and of the community, to be in each case selected or elected with more or less reference to property, but still subject to confirmation by the Revenue authorities, it must, as was done, though not very successfully, in Bengal (and the definition will nowhere be easy), determine what species of property shall entitle the possessors of it to pay their Revenue directly into the treasury of the tehsildar or collector; and then the Courts may be left to decide on the fact of the cases, if it be thought that they can decide as well or better than the Revenue authorities.

Government has reserved this discretion to themselves in the first clause of section 10, Regulation VII. 1822.—*J. H. H.*

421. In the case of the birteeas, I confess I should be disposed to consider their property to be of such a kind as would, on the principles followed in Bengal, entitle them to hold directly under Government. And though I am quite prepared to admit that they have no right to separation, if Government see fit to refuse it, and that in purchasing or procuring their tenures, the arrangements to be adopted by the Government were equally out of the contemplation of either party, I am not less persuaded that the rajah will have no solid ground to complain if they be emancipated from his control; due compensation being made for any loss of property which he may prove that he sustains. I should greatly doubt indeed whether he can establish any such plea, or at least, whether the nankar villages held by him do not more than compensate any loss he would sustain by being deprived of all the property that by the law and usages of the country he could be considered to possess. That such are or were his own sentiments, may be inferred from the fact of his having quietly submitted to the arrangements made at past settlements, by which various villages held by birteeas, as well as those held by village zemindars, were separated. The most liberal allowance would not, I imagine, nearly equal the pecuniary loss which Government will sustain by continuing him in the malguzaree; for not only must a large deduction be made to cover the charges of his expensive management, but the maintenance of his tenure may seriously interfere with the improvement of the country. Here, as elsewhere, the original rajahs or talookdars found in possession on our acquiring the country, and who probably gained or secured their possessions by vigour of character, may be good managers; and, if lightly assessed themselves, indulgent to the under tenantry. But this state of things cannot be expected to continue under a political system such as that of British India, which denies to the class in question the more elevating excitements to good conduct, and removes the apprehension of danger that might partly supply their place; which takes away the motives to intellectual improvement, and diminishes the means of its attainment; which gives full scope to the love of ease and sensual indulgence among the higher classes, and affords but too many facilities to the frauds by which ignorant or improvident and voluptuous men are in all countries circumvented. And it is not, consequently, wonderful that they should generally fail to discharge the duties that should attach to the administration of an extensive zemindary, and that the gift of an uncontrolled property should have proved to most of the class a source of ruin to themselves, and a curse to the people under them.

I fully concur in this opinion.—*J. H. H.*

Certainly.—*J. H. H.*

This will be matter for inquiry and consideration.—*J. H. H.*

The evil cures itself when the assessment is fixed on the land in perpetuity, as in Bengal. The indolent or profligate individual may suffer for his folly or his vice; but the estate will be transferred to a better manager, and the improvement of the resources will be progressive.

422. From this the too general destiny, I suspect we have little reason to hope that the Goruckpore rajahs will be exempt. Already it appears they sublet the villages settled with them, inflicting on the community all the evils which would flow from the system of farming. And instead, therefore, of adding anything to their allowances, with the view of keeping them in the management, I would rather suggest, if necessary, a larger sacrifice, in order to get rid of them.

423. If the rajahs are maintained as intermediate malguzars, it may not be necessary to grant the birteeas the same allowance as that to which they would be entitled if engaging

with Government, and required consequently to bear the expenses of the durbar. And since, on the other hand, the rajahs collecting from birteeas will be saved much of the trouble and expense incident to a ryotwar collection, it seems to me that if an aggregate allowance of 25 per cent. be deducted, the most equitable arrangement would be to give a moiety to each party.

It was before preferred to give the birteeas 15 per cent., and the rajah 12, as heretofore. But if the settlement be not made with him, this adjustment will be superseded.—*J. H. H.*

424. I trust, however, that wherever there may be found birteeas or zemindars possessing a hereditary property in the land, the intervention of the rajah may be dispensed with.

425. If this be resolved upon, there will arise as to the birteeas the same question as I suggested for consideration in regard to the other village zemindars, viz. whether the malguzaree management should be considered to belong to all equally, or shall be vested as an office in one or more persons in each village selected by the Government.

I do not clearly apprehend the scope of this and the following paragraph. The case of joint estates held by a number of sharers, is fully provided for by the third and succeeding clauses of section 10, Regulation VII. 1822; and the collector, subject to the orders of the Board and Governor-general in Council, is empowered either to make a joint settlement with the parties collectively, or a majority of them, or with an agent appointed by them, or a majority of them, or to select one or more of them to undertake the management of the mehal as Sudder malguzars, due advertence being had to the wishes of all the coparceners, and to the past custom of the village or villages comprised in the mehals.

426. A reference to the great number of parceners in some of the villages, contrasted with the small extent of the property, will evince that if all are admitted to engage, we may speedily have a system of management even more detailed than the ryotwar. For even if the land were converted into potato-gardens, there would not in some cases be room for all the proprietors. The utter uselessness of limiting the Government demand, excepting in the degree necessary for profitable tillage, must in such cases be obvious. The whole rental of the village, if scattered among such a host, would have little influence in raising them from beggary; and if, therefore, we would have any class above that of paupers drawing their incomes from the rent of lend, it seems to be indispensable to restrict the subdivision of that *portion* which we are *about* to *create* by a limitation of the *Government demand.* This may, I conceive, be done unexceptionably and in entire accordance with the notions of the people, by considering the Sudder malguzar to be a Government officer, though selected from the proprietary class, holding a life tenure during good behaviour. The law may then be left to take its course in regard to the inheritance of the property actually belonging to the zemindars, though were it possible without offence, some modification of it might be expedient. The evils incident to excessive subdivision will be greatly palliated by the existence of one or two men in each village raised above want. And we shall possess in the malguzars a class capable of rendering important aid in the civil government of the country. That the property possessed by individuals in land is infinitely small compared with that belonging to Government (for the return of labour and stock must be deducted from the gains of the cultivator), it must be almost superfluous at this time of day to remark. But holding 9-10ths of the clear rent of the country as a fund to be administered for the public good, the Government may, I think, justly be regarded as under a very solemn obligation to consider more fully than has hitherto been usual, how it can dispose of *that fund** so as to produce the greatest sum of happiness. The subject branches out so extensively that I am almost bewildered in attempting to embrace it. But of one thing at least I am sure, that Government will very imperfectly discharge the obligations of its public duty, if it does not pause long and ponder well before giving up the disposal of the public rental.† With the lights now thrown upon the subject, the proceedings connected with the permanent settlement of Bengal, far from being taken as a model for imitation, may justly fill one with amazement, that the good and eminent men concerned in it should, with such information and on such grounds, have adopted so vast and irrecoverable a measure.

It does not appear to me on what grounds, or with what propriety, a Sudder malguzar can, under any circumstances, be deemed as such a Government officer; whether a landholder, farmer or tenant, he is responsible by positive or implied engagement for a specific amount of the land revenue, which an officer of Government is not, unless also a contractor, being answerable only for his actual collections.—*J. H. H.*

Nor do I understand what is meant by "restricting the subdivision of that portion which we are about to create, by a limitation of the Government demand," unless it be meant, that when a settlement for the assessment of a joint estate is made with one of the sharers, to the exclusion of the others, the settlement so made should be for the life of lessee only, and not descend to his heirs; to which I see no objection, if it be made a condition of the lease. When, however, the settlement is made with or in behalf of the whole of the sharers in a joint estate, through the agency of one of them, who is selected by the others, to engage as Sudder malguzar, his death should not affect the amount of the assessment during the period of the settlement, provided the surviving partners substitute another person to act on their behalf as Sudder malguzar.—*J. H. H.*

I heartily wish we had authority to extend the benefit of a long settlement, if not a permanent assessment, to the Western Provinces and to Cuttack. In making it, as we ought, we hope to avoid some errors of haste and others pe haps of mis-judgment, which occurred in the permanent tlement of the Lower Provinces. But on the whole, we sh

427. Next, perhaps, even more important, is the object of preventing the excessive subdivision

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* Is not the fund here adverted to, the Revenue paid into the public treasury; and if so, what obligations respecting the disposal of it, not heretofore considered, are referred to? —*J. H. H.*

† I cannot help thinking there is some mistake in this argument; if not, I must confess that I do not understand it. —*J. H. H.*

I think, do well to imitate much of what was done or intended by the good and eminent men referred to.—*J. H. H.*

I am not convinced that any serious evil is to be apprehended from the free operation of the laws of inheritance, Hindoo and Mussulman. When the shares on landed estates become too small for division, they will not be divided.—*J. H. H.*

subdivision of the land among the cultivators. And if we cannot adopt any direct means to secure it, we should at least be careful that we do not recognise any rights in the ryots calculated to produce or enhance the evil. The matter, however, does not press especially in Goruckpore, where land is so abundant.

Azimghur.

Board's Letter, dated 16 July 1824.

428. The settlements in Azimghur exhibit a different state of things from that presented on the other side of the Gogra, cultivation being more advanced, population more abundant, and rates higher.

429. The first mehal settled by Mr. Reade, appears to have been Khundaitha, recorded as containing two mouzahs, one asslee and one dakhilee.

The measure is a jureeb of 57 guz (viz. 19 luttahs), each guz being 44 fingers, or 3,249 square guz.

430. It is stated to contain 434 begahs, of which 166 are under tillage, 93 culturable, but not cultivated, and 174 lakhiraj or waste.

431. The cultivated land is distributed under three heads, according, it would appear, to situation in respect to proximity to the village, viz. peer, containing four sorts, with rents varying from six rupees to rupees 2. 8.; munghur, containing six sorts, with rents varying from 4. to 1.; and paloo, containing three sorts, with rents varying from 1. 8. to 1.

Note.—Five begahs of the second class are entered as the sixth sort, being held by the zemindars seer, rated at one rupee a begah. The fifth sort is rated at 1. 8.; and it does not appear whether the zemindars land is of a better or worse quality.

432. The rental for 1231 on the 166 begahs under cultivation, is stated at rupees 327, according to the estimate of the revenue officers*. The putwarrees' accounts for four years give an average rent of 306, including 8 ¼ for putwarrees' allowance of one anna per begah, on an average cultivation of 132 begahs collected without any arrear.

Note.—Were this calculation actually adopted, it would seem to be proper to deduct the sum collected from the ryots on account of the putwarree.

433. The deputy collector taking the putwarees' accounts as the basis of his calculation, and deducting five per cent. for expenses, and 1-11th of the remainder as malikana, states the jumma demandable at rupees 264, but proposes to fix the assessment at rupees 200. The jumma of the expired settlement was 153, and the zemindars (two in number) are Mahomedans of family, in whose favour therefore Mr. Reade considers it necessary to allow a certain abatement.

434. The Board propose that the settlement should be confirmed, stating, as the grounds of their recommendation, that a deduction of five per cent. for expenses, and 20 per cent. malikana from the collections exhibited by the putwarree, Sicca rupees 306, would leave a demandable jumma of 232, giving an average of more than 1. 13. per begah; that only 92 culturable begahs are out of cultivation, and that the putwarrees' accounts corresponding with the estimate, may be considered accurate.

435. Now, though little disposed to object to the proposed assessment, for great moderation, especially in cases wherein the assessment is enhanced, cannot be too strongly enforced, I may observe, that the grounds stated by the Board are not entirely free from objection. When the accuracy of the village accounts is admitted, it seems to be generally very proper to take the past collections therein exhibited as the basis of the Government demand, because estimates of the revenue officers (when obtained under circumstances favourable to Government) are very likely to be in excess.

436. In this case, however, it is to be observed, that the putwarrees' accounts show, in the last of the four years, a remarkable, and probably an artificial declension of cultivation; they cannot, therefore, I think, be taken as good authority for the aggregate assets; and as the rates of the revenue officers appear to be more moderate, and the aggregate rental to be little in excess, their statement seems to give a better basis on which to adjust the demand of Government and the rights of the malguzar and the cultivators. Even according to that statement, the arable land out of tillage being to the cultivated land in the proportion of 92 to 166, cannot be regarded as inconsiderable; still less, if we assume on the putwarrees' accounts an average cultivation of only 132 begahs.

	Land cultivated.	Rent.
1226	139	346
1227	145	296
1228	145	295
1229	178	253

* This is nearly two rupees per begah, a high average, unless the begah be very large.—*J. H. H.*

437. The rents appearing to have been collected without any arrear, there is not, I presume, any sufficient reason for granting an abatement of rates of rent to be demanded from them appears to be even more necessary for the good of the country than a moderate assessment by Government; and the first point for consideration, therefore, ought always to be how far the rates, on which a settlement is proposed to be made, are such as to leave a fai-

This is certainly an essential point; but I fear that our Revenue officers can seldom form a competent judgment of the data on which the rents of land, in all its variations, should be fixed.—*J. H. H.*

a fair profit to the cultivators, and to make the occupancy of the land for a term, or in perpetuity, a valuable interest.

438. We may then consider the question of assessment with relation to the interests of the zemindars, and certainly moderation in the Government demand on them may be expected to have some effect in securing a corresponding character of proceeding on their part towards their ryots, though we must not trust too much to such a speculation.

439. In this case there exist special reasons for moderation in fixing the jumma upon the rental developed by the deputy collectors inquiries; for the discovery of extensive assets beyond those recognised at former settlements, brings the case within the principle which applies to the resumption of rent free, or mocurreree tenures. The habits of the people must of course have been formed on the income which they have ditherto derived from the land, and the sudden enforcement of the strict dues of Government would probably involve them in much distress.

440. In conformity, therefore, with the principles already fully explained in the printed resolutions, and in accordance with the views which dictated the rules relating to the assessment of lands held rent free, contained in Regulation XIX. 1793, and with the considerations which ordinarily induce Government to grant a money allowance in cases where jageerdars and others may be ousted from resumed lands, it seems to be proper in cases, such as that under consideration, to make a distinct provision for the parties in consideration of their past condition. It is true that they may be regarded as having already derived advantages beyond what they were entitled to; and it may appear inconsistent to make such advantages the ground of further favour. But this is not the view which the people will take; and if we would maintain the peace of the country and the influence of Government, and avoid rendering our minute scrutiny the source of alarm and dissatisfaction, we must be prepared, temporarily at least, to relinquish a portion of the fiscal profit which at first sight it may offer. It is the advantage of a temporary settlement, that such a course is open to Government in a degree scarcely to be contemplated under the system of perpetual leases*.

* But under perpetual leases there would be no occasion for the consideration adverted to.—*J. H. H.*

441. As a general rule for cases of extensive discoveries, it seems to me that it will be proper to leave the parties a moiety of the profit which they may appear hitherto to have enjoyed.

I do not think it would be expedient to establish this as a general rule; but special cases may be considered.—*J. H. H.*

442. In cases of small villages, where an allowance of five per cent. for expenses would not yield 36 rupees, especially if they be held by persons not themselves cultivators, I think that a higher per centage will be found requisite, if, as ought, I conceive, to be done, all collections from the cultivators on account of village expenses, excepting the putwarrees' established russoom, be prohibited, and in consideration of such indulgences, the Sudder malguzars may be required to assign to the putwarree such an allowance in money or land as with the russoom received by him from the cultivators, shall afford him a suitable income, say not less than 36 rupees per annum.

The deduction for village expenses ought to be sufficient to cover the actual expense in all cases excepting such as are not paid by the Sudder malguzar.—*J. H. H.*

I rather think it will be better to leave the village charges, except such as are objectionable, to be paid according to usage. We seldom do good by interference.—*J. H. H.*

443. In all cases, indeed, the object of placing the putwarree and the village police on a proper footing should be especially attended to, especially when it is proposed to relinquish any considerable portion of what Government might in strictness demand. Nor ought the further object to be overlooked, of selecting, or causing to be elected, one or more of the zemindars to act as manager and representative of the village, with a personal allowance, or jageer in that capacity, to be continued during good behaviour. We might thus apparently establish a very useful influence, through the application of a fund which might be uselessly frittered away among the general body.

Certainly.—*J. H. H.*

I would leave this to the free election of the parties concerned, as well as his remuneration, when not provided for by an abatement in the jumma.—*J. H. H.*

444. Taking the rental of Khundaitha at 327 rupees, and pursuing the above principle, the assessment would be thus regulated:

Gross produce - - - -	327
Deduct 10 per cent. for expenses	33
Net Rental - -	294
Late assessment - - -	153
Supposed profit of malguzars -	141
Resume a moiety - - -	70
Add late assessment - - -	153
Proposed demand -	223
Remains profit to malguzars -	71

All fractions should be given up in favour of the people. The putwarry accounts give an average annual collection of less than 300 rupees, exclusive of the allowance to putwarrees. Deduct from this sum 10 per cent. for charges, and 20 per cent. profit; and the remainder will be 210 rupees, exceeding by 10 rupees only the jumma proposed by the collector and Board.—*J. H. H.*

445. If under the provisions of clause 2, section 7, Regulation VII. of 1822, one-sixth of the nent rental, 49 rupees, were deducted, the jumma assessable would stand at rupees 255; but the above jumma giving an increase of about 50 per cent., and the profit left to the zemindars being still moderate, the indulgence proposed would not seem to do more than to meet the exigency of the case.

446. It seems, however, to be sufficient, and, excepting for the purpose of not disturbing the arrangement concluded by Mr. Reade *, there would seem to be no adequate reason for any further concession. But with that view it may be right to maintain the proposed jumma of 200 rupees for five years, and then the addition may be made without any fresh inquisition; and this course should, I think, be generally followed in cases wherein Government may see fit to raise their demand beyond what the executive officer has settled, unless to correct obvious and great errors.

* The largest concession will be made by confirming Mr. Reade's settlement at 200 rupees.—*J. H. H.*

I think so.—*J. H. H.*

447. The land of this village is said to be generally fertile: it contains eight houses, with a population of 45 souls. The rate of interest is stated to be four annas for the rupee * of cash, and in grain 50 per cent., with a deduction for punctual payment at the time of settlement, Sawun (July) (August).

For what period?—*J. H. H.*

448. It is stated that the resident cultivators claim no fixed right of occupancy, but that they are rarely ousted, except to make way for indigo cultivation, and then, if against their will, the act is considered illegal. They pay no rent for the ground on which their houses are built, and have free chopper; but their houses fall to the zemindar in the event of their deserting the village.

449. No rents are paid in kind, nor are any adjusted by the principle of a division of the crop. But when such system prevails, 20 seer in the maund is reckoned the Government share; one seer goes to the putwarree, and 19 remain to the cultivator.

450. Rates of rent do not appear to vary according to produce, excepting meyhar land employed for indigo is rated as peer; the begah, however, being larger.

451. Trees belong to the persons planting them.

452. Prices are stated to have varied in the past five years; thus,

Wheat from	19. 0. to 45. - - - - -	Average 29¼ seer.
Barley -	22. 8. to 70. - - - - -	ditto 40⅝
Gram -	25. 0. to 65. - - - - -	ditto 44¾

453. The seer is stated to weigh 96 siccas; the punsaree, 500.

454. The wages of labour are 2½ seer of grain daily (sort not mentioned). The putwarree, besides a commission of one anna for each cultivated begah collected from the ryots, enjoys five begahs in jagheer free of rent. The Gorait and Pasban have each a jagheer of two begahs, and a few biswahs are held by other village servants.

* * * * * * * * * *

507. Even as a permanent arrangement, indeed, it appears to me to be advisable to recognise some one head for each village, or division of a village, whether under the designation of mocuddum, malguzar, lumberdar, or whatever name may be thought best. The tenure should be official and personal, but, according to the custom of the country, partly hereditary. In many places it will also be necessary to allow a voice to the village community; and the post will then be partly hereditary, partly elective, and partly depending on the choice of the Revenue officers, though the latter should limit their interference by the necessity of the case. The allowance of the party or parties will best be paid from the public treasury, in the manner which appears to have prevailed with the mocuddums of the Delhi territory.

He should be called in all cases what he really is. If the manager of a joint estate and the settlement be made with or in behalf of all the sharers, in pursuance of the third clause of section 10, Regulation VII. 1822, he should be designated or described as manager of a joint estate.

If part of the sharers decline to engage, and the settlement be made with one or more of them, according to the seventh and eighth clauses of the above-mentioned section, the Government malguzars should be described as partly proprietors and partly farmers of the village.

In general statements it will perhaps tend to prevent mistakes, and admit of the most accurate explanations, if there be a column for "Government Malguzar," in which the names of all persons who engage for the Revenue of Government should be entered, with a contiguous column, to be headed "Description of Government Malguzars," in which should be specified whether they are proprietors or farmers of the lands included in their engagements; or if managers of joint estate, part of which is farmed by them, or the assessment of which is contracted for by them, with an engagement to maintain the rights of their co-sharers, this should be briefly but clearly noticed.

508. The advantages of such an arrangement would, I think, be great and many. Without it, the limitation by Government of its demand will be attended, comparatively, with little benefit to the country.

509. The same principle should be applied, with certain modifications, to more extensive zemindaries, where such may be maintained. Leaving to the operation of the Hindoo or Ma-

homedan law the distribution of the property which now belongs to the people, with which we could not probably interfere without offence, the new property which will arise out of the limitation of the Government demand, consisting in the difference between the sum chargeable according to usage, and the fixed jumma, may, it appears to me, be appropriated, without difficulty, to any person or persons whom Government may select, since the practice of Native Governments, in assigning the whole of the Revenue in jagheer, must obviate any objection to our assigning a part. Nay, the latter arrangement would be strictly conformable with that which appears, in many cases, to have been adopted when lands were granted in life tenure under a quit-rent.

510. The malguzaree nancar, or official allowance, being kept distinct, may be granted to such persons, and under such restrictions, as Government may deem necessary. Where a zemindaree may be too extensive for one person, division among heirs may be permitted; but generally the system of undivided inheritance, and of primogeniture, limited by the requisition of good conduct and suitable qualification, will best tend to secure what is so much wanted, a class of persons recognized as officers of Government, yet possessing a fixed and hereditary connection in the land.

511. In extensive zemindaries the same principle should be applied to heads of villages paying rent to the malguzar, they holding under him the same kind of tenure as he holds of Government, with certain modifications, to suit the difference of circumstances. The net rental of the land, which represents the value of those productive powers which nature has bestowed on it, will thus be applied to the use to which such a fund is most naturally destined, the support of the civil government of the country, an application which, in a free country, may perhaps be best secured with little or no interference, on the part of the law, beyond the grand rule of succession by primogeniture, but which can never be attained here without the distinct interposition of Government.

512. In every case, therefore, the attention of the Revenue officers should be specially directed to the point; and they must be prepared for a great variety of schemes to meet the various circumstances of the different mehals. The information furnished by the detailed settlement proceedings will enable them so to adjust their arrangements, and the data being ascertained, the final settlement may be concluded without any further investigation or annoyance to the people.

I think we should be very cautious in introducing the "new property" here referred to, or we shall have estate within estate; and render more complex what we ought rather to simplify, as far as possible, in the landed tenures of India.

The profits arising out of the limitation of the Government demand upon estates constitutes their principal value, and this should be secured to all the proprietors as far as circumstances admit.

I am aware that in the first clause of section 10, Regulation VII. 1822, the Governor-general in Council has reserved to himself a discretion in confirming the settlement of any mehal in perpetuity, or for a term of years, to determine and prescribe the manner and proportion in which the net rent or profit arising out of the limitation of the Government demand, shall be distributed among the different parties possessing an interest in the lands appertaining to such mehal, or in the rent or produce of such lands or mehals.

But this discretion must, I conceive, be always exercised with a just regard to private rights; and I should hope it will seldom be exercised, except in concurrence with all the parties interested, who may be willing to elect a joint manager with an appropriated allowance, to be provided from the profits of the estate.

When the land-tax is once permanently fixed upon estates, as in the Lower Provinces, I do not apprehend any fiscal inconvenience from the subdivision of property, nor am I aware that any is experienced in those provinces; although I admit that it would be convenient and desirable, in some respects, to keep each village under the management of one or two persons who should be answerable to Government for the Revenue, and also for the village police. Regulation VII. 1822, contains provisions for this purpose; and experience will show how far they are sufficient, or otherwise.

With respect to villages forming part of extensive zemindaries, it is, I believe, usual with the zemindars to employ village managers (gomastahs); and I see no reason for interfering with this arrangement.—*J. H. H.*

It would be a serious infringement of the Hindoo and Mahomedan laws of inheritance to establish a rule of succession by primogeniture; and if the assessment be fixed upon the land in perpetuity, I see no kind of necessity for it. The estate under all circumstances will bear its portion of the assessment; and if profitable, as it is likely to be under a permanent land-tax, will always be equal to the payment of the tax imposed upon it.—*J. H. H.*

513. In reviewing the above proceedings, I have confined myself to the question of rates, without discussing the course to be followed if we come to issue pottahs to the cultivators for specific portions of land. And I have done so chiefly because I doubt whether the latter measure can be generally attempted with success; at least until time and fixed and moderate rates shall have given substance to the cultivators, and shall have inspired them with confidence in the permanence of their tenures. It seems to me probable that at present the cultivators would not generally undertake to cultivate specific parcels of land without a considerable abatement in the rates of the rent; because, though the cultivation may be profitable, they are not prepared to bind themselves to cultivate under all circumstances. Gradually the apprehensions, which would deter them from the undertaking, will cease, if care be taken so to regulate rates as to make the cultivator's tenure profitable; and wherever the cultivators may express a desire to have

The collectors are authorized to grant pottahs to the ryots and others by the second clause of section 9, Regulation VII. 1822; but I fear they will seldom be found competent to do so with sufficient local information. To ascertain as nearly as possible the rates of rent actually paid for all lands, and crops of all descriptions, seems all that can be attempted in the present state of things.—*J. H. H.*

pottahs for the lands in their occupancy, defining not only the rates but the rent to be paid by them, and may be willing to pay a fixed annual rent during the term of settlement, adjusted according to the rates which may form the basis of the Government assessment, the collectors should of course issue pottahs, so defining their tenures.

514. The rates fixed should be such as to provide for all natural causes of failure of crops or interruption to tillage, and if they have been any where regulated with reference merely to the produce which the land may be capable of yielding under favourable circumstances and for limited periods, a deduction should be made proportioned to the extent to which, on an average of years, a diminution of produce may be anticipated, and pottahs should be tendered at the rate so reduced, the aggregate Mofussil rental being assumed accordingly.

This may be done in adjusting specific sums for a series of years; but I conceive the village and pergunnah rates of land rent have reference to ordinary seasons and the usual produce.—*J. H. H.*

515. The interest of the great body of the people being of paramount importance, and substantial cultivators affording the best security of agricultural improvement, and best ensuring stability to the Government Revenue, and the real interests of the Sudder malguzars, all abatements on account of anticipated failures should be made in the rates of rent, according to which cultivators are to hold.

Such abatement should rather be in the adjustment of specific rents for a period of years, than in the annual rates of rent.—*J. H. H.*

516. From the rental calculated on such rates, different circumstances will suggest the adoption of different rules for the assessment of the Government Revenue.

517. The expenses of management cannot, I apprehend, be taken only at a certain percentage, and different classes may require different degrees of consideration. But if in all cases a liberal profit be allowed over and above what may be necessary to provide for the accidental default of cultivators (an event little likely to occur if rates are settled at a moderate standard) or other incidents inducing loss to the malguzars, there will be comparatively little difficulty in adhering to general principles sufficiently for all practical purposes; and a certain inequality of assessment will do no more harm here, than a corresponding inequality in the productive powers of the soil in countries where there is no land-tax.

The expenses of management will certainly vary under different circumstances; but an average rate may be taken for general calculation. A liberal profit should be allowed for in all cases.—*J. H. H.*

518. Generally it is expedient to look chiefly to the existing assets; but where villages may present great capabilities of early improvement, the same rate of deduction from the actual produce will not be required, and of course no advantage must be allowed to those who have wilfully deteriorated their lands.

The remarks in this paragraph appear to me just.—*J. H. H.*

519. Where the arable lands not cultivated may be very extensive, the settlement, even as affecting the Government demand, should relate rather to the rate than to the amount; the rates in such cases should be very low, and the period for which they are to be fixed should be considerable; but Government, adhering to those rates, may, I think, with great propriety reserve the right of re-adjusting its demand, according to the extent of cultivation, at much shorter periods than will answer for villages fully cultivated, and the improvement of which is to be looked for from the outlay of capital in the construction of wells, watercourses and the like, not in the mere application of labour. Thus, though the rate of assessment be fixed for 25 or 30 years, so that all classes may undertake cultivation of land now lying waste with an assured prospect of profit, and that the land already cultivated may not be deserted, yet the period of settlement, as affecting the aggregate jumma of Government, need not be nearly so extensive.

I also concur in these remarks, as far as the principle of them is applicable; but it will not always be easy to reduce them to practice.—*J. H. H.*

520. Every five years or so a re-measurement might be made, the rates remaining the same, and the Government demand varying only according to the extent of cultivation. The operation would not be difficult; and if rates be moderate, and the time of re-settlement be left discretional with the Government officers, (the right of re-measuring and re-settling being reserved, but no positive engagement entered into), it would not appear to me to have any tendency, under the circumstances contemplated, to prevent the progress of cultivation. Nay, as assuring to the cultivators the continuance of the low rates fixed, it would probably have a most beneficial tendency.

The objection to this is, that such re-measurements and adjustments require a detailed supervision, which our limited establishment of European officers is altogether unequal to; and if we rely upon Natives without official control, collusion and deception must be expected.—*J. H. H.*

521. The miscellaneous particulars in the above villages differ little from those stated in the papers relating to Khundaitee. Some slight variation in the rate is to be observed, and in some of the villages it is stated that, if rents were settled on a division of the crop, 20 seers would go to the representative of Government, one seer to the putwarree, and one seer for village expenses, leaving 18 to the cultivator.

522. The putwarree and police officers generally hold a small quantity of jagheer land; but the emoluments of both appear insufficient; and every effort should be made to secure regular and correct series of village accounts before fixing the Government assessment in perpetuity. In these settlements the term proposed is 12 years.

Appendix, No. 81.

Memorandum by H. Mackenzie, esq.

523. With these settlements the Board submitted a letter from Mr. Reade, discussing the general question of the rights of cultivators (not zemindars), and of the measures to be pursued for improving their condition.

524. Mr. Reade states the conclusion drawn by him from the inquiries he has made to be, that the cultivators (not zemindars) have not and do not claim any distinct right of occupancy; that they cultivate each year by permission of the lumberdar, generally without written engagements; that the lumberdar may refuse to let them plough, and may enhance his demand, and that the ryot's remedy in the latter case is emigration. Still rates of rent appear to be seldom changed; in many cases they have been stationary since the cession; and ousting, or arbitrary enhancement would be regarded as violence. The Government to which we succeeded being, in that part of the country, a Government of exaction and violence, it is not wonderful that the people's notion of their rights should be somewhat indistinct. But in cases in which the zemindars are not themselves of the cultivating class, I would infer, from the explanation submitted by Mr. Reade, that the right of Government to regulate their demands in their tenantry would be recognized by all; and I have little doubt that a system of moderate rates, settled for long periods, would produce much happiness to the people.

525. The only objection to fixed rates in the case contemplated appears in Mr. Reade's judgment to be, that the cultivators will not agree to till a specific quantity of land, and that if they were allowed to cultivate the best land without taking a proportion of the bad, the Government Revenue would suffer. He states it to be extremely difficult to ascertain the value of the ryot's tenure in land. In Azimghur sugar is the profitable crop, every ryot having from five biswahs to a begah of sugar-cane land, from which he pays eight-tenths of his rent. It is thence denominated their Jaeedad. Cotton holds the same place in Bundlecund, and other articles in other districts. Many fields, he states, are cultivated without any profit, merely to furnish provisions for a month or two, and to entitle the cultivators to a share of the best land. He seems not to have ascertained any fixed principle for regulating rates, excepting that of valuing highest lands in the proximity of the village. He proposes, that ryots should be required to cultivate all the land they now occupy, or to relinquish the good and the bad rateably.

526. I should not, however, conceive that any such rule can be requisite, nor do the difficulties that are started against the measure of fixing rates, for a term of years at least, appear to be formidable. It can never be desired to force the application of labour and capital to land which yields no adequate return; and I should say, if there were any rule or practice leading to such a result, that the sooner it is done away the better; at least we should do nothing artificially to maintain it. I suspect, however, that where labour has been free and population abounds, all apprehension of loss from the desertion of inferior soils must be unfounded. Particular fields may not appear to yield a profit, taken by themselves, and yet it may be profitable to the occupants to cultivate them, to employ stock and labour that would otherwise be unemployed, or for some other advantage; and if such fields are cultivated while all the land is at the disposal of the malguzars, it is not easy to see why they should cease to be so, if the cultivators were vested with a subordinate property, through the issue of pottahs, or the establishment of rates, for a term of years or in perpetuity. Rather than really cultivate at a loss, for the sake of getting the more valuable kinds of land, the ryots would naturally have offered higher rents for such lands, and the zemindar can gain nothing by imposing on the cultivator a losing speculation, to make up for inadequate rent on the profitable lands. On the whole I should conclude, that be the lands held by whom they may (not under a system of forced labour) none are cultivated that do not yield a profit; and that we may safely leave inferior soils to the natural operation of the monopoly of the superior kinds, which must equally exist whether they are held at the will of the zemindars or ryots. From fixed and easy rates, indeed, and the security thence resulting to the general body of cultivators, I should expect such an increase of agricultural wealth as would tend to the extension of cultivation, with a rapidity like which nothing is to be looked for under any system, that shall leave the ryots subject to arbitrary demands by persons so greedy and short-sighted as most of our malguzars will, I fear, prove to be; though, as Mr. Reade observes, for this purpose a ready access to justice is above all things necessary.

527. In the case of villages held by a numerous body of cultivating zemindars, it is not so easy to see what should be done, and it may be somewhat more difficult to do effectually what may appear desirable.

528. The different parceners, though at present out of possession, having a right of occupying their hereditary share, and of cultivating according to their means, subject to the payment of a quota of the Government demand and village expenses, their pretensions are not easily reconciled with the plan of giving fixed tenures to the ryots; and it would be no easy thing to maintain the latter against the wish of the former, in which the management of the village's concerns is vested. In such cases the main object is to settle the rights of the parceners and the boundaries of the village, and to take care that the Government demand is not excessive. But probably there will not be much difficulty in maintaining for a term the rates fixed for the ryots, if the Government assessment leave a considerable net rent to the proprietors, and if the mode in which all parceners are to share be carefully defined, and, at all events, the rates should be fixed, and all decisions passed accordingly, until it shall appear that they have been altered by regular agreement. It is not, indeed, I think, in any case desirable to create the right of occupancy where it clearly does not exist. sufficient to provide the means of preventing arbitrary exaction, by defining the rates on which the land is held at the time of settlement, and recognizing those rates as the basis

of all agreements not otherwise defined. And further, whenever it can be done, without interfering with the institutions of the country (as in the case of all lands owned by persons not themselves cultivators), the term of the cultivator's leases, or at least of the rates, according to which they are to cultivate, should be made co-extensive with that of the settlement; or where the settlement may be in perpetuity, leases should be granted on the rates fixed for a long period.

529. If in any case such an arrangement shall appear to restrict the rights vested in the zemindars, the occasion of a settlement will afford abundant means of making compensation. But it is probable, as stated by Mr. Reade, that if the Government assessment be light, no dissatisfaction will be created by any orders that may be issued regarding the ryots, and wherever the cultivators have such a tenure as that, causelessly to oust them would be felt and regarded as an act of violence, which, in the general sentiment, it would be proper for the Government to prevent (all the sunnuds of former rulers show that, in theory at least, the protection of the cultivators from arbitrary exaction was enjoined), there, though we may look in vain for the evidence of a legal property, in the strict sense of the word; I would recognise, as one of the conditions of the settlement, a right of occupancy at the rates assessed by the Government officers, avoidable only on default, by the decree of a judicial tribunal.

If fair and moderate rates can be ascertained and fixed, I would stipulate with all persons with whom a settlement shall be made for a term of years, that the resident (khodekhoost) ryots should be entitled to retain their tenures at the rates fixed during the same period.—*J. H. H.*

530. The settlements of the Ghazeepore portion of Azimghur come next to be noticed.

531. The first mehal settled is mouzah Bhudesserah Chuck Mahommed Shuffah, pergunnah Bhunjun.

532. The contents are stated to be 860* begahs, exclusive of 55 disputed; 313† are deducted as unproductive. Of the remainder 494 are cultivated, and 53 are arable, but not cultivated. Houses 64. The male population 202. Ploughs 56. The land is detailed under 11 descriptions. The produce for 1231 is stated at rupees 1,049.

533. The putwarrie's accounts give rental on an average of four years of 793, with about 24 rupees for his own russoom, on an average cultivation of 385.

534. The statement for 1231 shows 371 begahs to be held by the zemindars seer, *i. e.* cultivated on their own accounts, the rent for which is rated at 2 rupees a begah or 742 rupees. And to this it is proposed to add 395 rupees for the difference between that rate and the proper rent of the land. The aggregate‡ produce is thus raised to rupees 1,477 (including 33 rupees, julkur, &c.), and the collector proposing to deduct 35 per cent., viz. 101 for the cultivators, and 25 for the zemindars, proposed originally a jumma of 961 rupees, the late jumma having been 589 rupees. Subsequently, however, on entreaty of the zemindars, and in consideration of the circumstances represented by them (the full state of cultivation and the assessment of the seer lands at the rates fixed for ordinary assamees), and of their uncommonly good conduct, he admitted an abatement of rupees 60, and took engagements for a jumma of 901 rupees.

	Land.	Rent.
1228	359	730
1229	326	681
1230	364	712
1231	493	1,049
	1,542	3,173

The ameen states the difference of seer land for the above years as follows, to the above rent:

1228	110
1229	125
1230	148
1231	394

535. The putwarries' accounts, with an addition of 195 for the seer lands, and julkur and putwarree russoom, exhibit an average rental (all collected) of rupees 1,045, which, deducting five per cent. for expense, and ten per cent. for malikana, would authorise a demand of rupees 893; and the collector thence inferred (the inference is not very clear) the propriety of his demand of 961 rupees.

536. The estate is in the immediate vicinity of Mow, and commands, consequently, a good market for its produce.

537. The miscellaneous particulars recorded do not differ essentially from those stated by Mr. Reade. The zemindars, 14 in number, said to be Chutnee Dhunwar tribe, appear to cultivate according to their means, without any formal separation of lands. The collections from the assamees, or cultivators not belonging to the brotherhood, are stated to be made jointly for the benefit of all the zemindars, but they are first applied to the liquidation of the Government revenue and expenses, and the several parceners then make good the remainder according to the extent of land occupied by them. The julkur and bunkur receipts are similarly distributed. The lumberdars, or engagers with Government, are stated to have no special privilege over the other parceners. The family is said to trace its occupation of the village through 375 years. The assamees cultivate on verbal engagements. Their rights are not fully explained by the collector; but it is stated by the aumeen that they have a fixed right of occupancy, and Mr. Barlow (who states generally, in his proceedings, that the evidence of the zemindars and cultivators confirmed the aumeen's representation touching

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* The jureeb is a square of 19 puttahs of 3 guz. each.

†		
Khyrat	5.	12.
Jagheer	4.	12.
Village site	48.	0.
Gardens	62.	0.
Jheels, tanks, &c.	90.	0.
Jungle	102.	0.

21 begahs included in the village site appear to be cultivable.

‡
1,049
395
33
1,477

touching putteedaree rights, rybundee and local usages), adopted this opinion, and proposed to issue pottahs to each at the rates of 1231, with a deduction of 10 per cent.

538. The rates of rent appear to vary from four, six to eight annas. They seem to be lower than in former years.

539. The average prices are given, but not the variations. Wheat, 33. 7½.; barley, 48. 2.; gram, 36. 4. The weight is 96 pice, of 10 mashas each. The punseree being, however, reckoned equal to 530.

540. The putwarree has a russoom of one anna a begah; the gorait a small jagheer.

541. The Board remarking the arbitrary nature of the collector's assessment, propose to assume the putwarries' accounts as the basis on which to adjust the Government demand. They observe, that of four years the rental is 1,050, and that 5 and 10 per cent. being deducted, there remains a demand of 893; that if 20 per cent. malikana be allowed, a jumma is deduced of 794. And this latter sum the Board consider an adequate assessment.

	Rates.
1152 - - - - - - -	5. to 1. 8.
1153 - - - - - - -	6. to 2. 8.
1198 - - - - - - -	9. 8. to 2. 8.
1207 - - - - - -	11. 12. to 11.
1208 - - - - - - -	6. to 4.

542. The grounds of this opinion are, 1st, the great enhancement which in either case would be made on the past assessment; 2d, the increase in the rents* of the seer lands; 3d, the propriety of trusting to past collections rather than to the result of measurement and estimate; 4th, the highness of the rates assumed by the collector, on which, if there be allowed only a deduction according to the Regulation, the zemindars will not be able to pay, and if the collector's proceedings be adopted, no general rule will be observed.

543. The first and second circumstances noticed are undoubtedly grounds for observing moderation in apportioning the jumma on the estimated assets, but do not suggest a reference to any particular authority for estimating the latter; and if the putwarries' accounts are, as I imagine they must in this case be considered, inaccurate, we shall want means of ascertaining past collections, excepting those of Government. The last observation tends to evince the propriety of acting, as far as circumstances will allow, according to some fixed rule. But it remains to consider the propriety of that suggested by the Board.

544. The Board propose, that in cases wherein the putwarries' accounts do not greatly vary from the estimate, the settlement should be made on these accounts; but that the zemindars should be allowed to collect their rents at the rates fixed in the estimate. They object to an abatement of rent in favour of the ryots, on the grounds that it will render collections difficult, and will involve a loss to Government, affording unnecessary advantages to the ryots at the expense of the zemindars. They observe, that where the putwarries' accounts cannot be depended upon, if the estimate of the Revenue officers be taken, a larger deduction than 20 per cent. will be necessary, and if only 20 per cent. be allowed, the seer land should be left to the zemindars.

545. Now the objections of the Board to the deduction in favour of the ryots appears to be urged under the notion, not that the rates only, but the aggregate of rent would be thus fixed, which was not of course intended. How low rates should operate to render the collection difficult, if the assessment be moderate in proportion, I confess I cannot understand. Ryots in easy circumstances will, I imagine, be found to be the best security for the zemindar's true interests, and to authorize a demand excessive, would apparently be little less than to deliver the ryots over to his mercy, to the probable ruin of both. Where, therefore, the putwarries' accounts may be recognised as correct, it appears to me that they should be used, not only as the main ground for fixing the Government demand, but also for adjusting the rates. Where the rates of the Revenue officers agree with those of the putwarree, and the rent stated by the latter as payable shall appear to have been regularly paid without arrears, it may be assumed that the stated rates may be fixed without risk of loss to the ryots, and the chief question will then be, whether any abatement should be allowed with the view of improving their condition. This, in the case supposed, would not appear necessary or expedient, unless, what is not likely to be found along with punctual collections, the ryots shall be found labouring under the existing rents, and in a state of actual poverty.

The Board must refer to a reduction of the aggregate rents.—*J. H. H.*

Do the putwarry accounts exhibit the rates?—*J. H. H.*

546. Where the rates of the two statements may agree, but the putwarrees' accounts shall show that the rents have not been collected, or have been collected with difficulty, then such an abatement of the rates as may bring the rental down to the amount annually collected on account of the year's rent, ought, I think, to be made.

547. When the rates of the Government officers differ considerably from those of the putwarree, the accounts of the latter being accurate, the estimate of the former should be rejected, unless the difference is explained; and then the question whether any abatement in the putwarree's rates shall be allowed, should turn on the fact of collection; a failure by the zemindar to collect the amount of his rent being taken to prove the necessity of a corresponding reduction of the rate at which he may have assessed his lands.

548. If much land is cultivated by the zemindars on their own account, and rated much below the standard of similar lands held by other assamees, or at a rent adjusted simply with

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* On this point the Board appear to mistake the difference of rent for the aggregate, and they apply a remark to both statements which seems to be applicable only to the putwarries' accounts; viz. that the extent and rates of the seer lands are not stated.

Appendix, No. 81.

Settlement of the Upper Provinces.

with reference to the quota of the Government demand, chargeable to the occupants, the putwarrees' accounts, though generally correct, cannot of course be taken to fix the rent properly demandable on account of such lands, further than as they may show the rates paid for similar lands by other cultivators. The aggregate rent must in such case be computed by the Revenue officers, the putwarrees' accounts, if correct, being taken as evidence of the rates and rents paid by ordinary cultivators, and of those which the zemindars should pay, with such deduction as the circumstances of the case may suggest. If 20 per cent. be too little, there is nothing to prevent a further deduction, but it will not probably be too little, excepting on the principle which I have stated in reviewing the settlements made by Mr. Reade, as equally applicable to the case of an extensive discovery of lands inadequately assessed as to that of the resumption of lakerhaje lands held by similar parties. In no case, I conceive, ought the seer lands to be resigned without their extent, and the extent of the Revenue relinquished, being fully ascertained. In the present case it is probable the Board would not have suggested the measure if they had been aware that the zemindars held 371 out of 493 begahs.

549. In truth, however, the main difficulty of determining what should be done, must be experienced in cases wherein we have to reject the putwarrees' accounts, and must trust to the rates of the Revenue officers. For this the Board have not suggested any rule, although they must apparently have concluded that the mehal in question presented a case in point, since they cannot of course lay any stress on a coincidence of results (even if much closer) deduced by processes of calculation equally arbitrary, the data being altogether different.

550. Taking the average per begah, the collector's rates would not seem to differ from those of the putwarree beyond five per cent., and this probably is no real difference, but arises from the circumstance that the value of the seer lands of the zemindars exceeds the average chargeable on the lands of other cultivators. If therefore the putwarrees' accounts exhibit the actual rates of the lands specified in them, or rates not exceeding those actually paid, and are faulty only in omitting lands which should have been exhibited, the jumma might apparently be adjusted with propriety on the following principle:

Produce - - - - - -	1,477
Five per cent. for expenses - -	75
	1,402
A moiety of profit that would have accrued under former assessment	407
	995

But this gives the zemindar a profit of more than 40 per cent. on the Sudder jumma.—*J. H. H.*

Any further abatement should be allowed with the view to the ease of the ryots, if the rates shall appear to be too high; and when any such considerable profit beyond that specified in the Regulation is allowed, it may be proper to require that such a portion of land shall be assigned to the putwarree in jagheer, as, with the russoom collected from the ryots, may afford that officer (who should be considered the joint servant of the parties) an adequate and certain maintenance.

551. All collections by the zemindar from the ryots for village expenses, which may not be taken into account in settling the Government demand, should be prohibited.

552. The above remarks are made on the supposition that the putwarree's accounts exhibit the actual rates paid, or at least rates not exceeding those paid on the lands which they specify; and that consequently the collector's rates are not excessive, though the rental stated by him shows (through the exhibition of a greater quantity of ground) a large increase. But it is very possible that, as far as the seer lands are concerned, the putwarrees' accounts are altogether inaccurate, or at least inapplicable to the state of things exhibited by a regular measurement. Such lands are frequently measured or estimated by an arbitrary begah; the object being not to ascertain their actual but their relative extent, for the purpose of apportioning the quota of the revenue and charges to be paid by each of the parceners. And in order to deceive the Revenue officers, it is usual to make this measure (called the bhacchara or bhyewuddy begah) equal to several standard begahs.

A fraud which should be prevented if possible.—*J. H. H.*

553. Thus supposing the collections necessary to meet the Government demand and miscellaneous expenses to amount to rupees 728, and that the rents of the cultivators payable at two rupees a begah, on 122 begahs, went to discharge 244 rupees, the remainder, or rupees 484, would fall to be paid by the zemindars; and their object being probably to exhibit in the accounts their seer lands as assessed at the same rate with those of ordinary assamees, the aggregate extent of them would be stated at 242 (though really 371), and the cultivated lands of the village would be 364 begahs, as exhibited in the putwarrees' accounts. But in this case we cannot with any safety calculate as an actual rate of rent the average formed by comparing the actual receipts with the recorded land, the latter being wholly fictitious; and unless, therefore, Mr. Barlow has been careful to ascertain the actual rates paid by the individual assamees, it is very possible that he may have given an exaggerated estimate, by applying nominal rates to the results of an actual measurement. Or if his schedule of rates be formed, not on a reference to the accounts, but on an estimate of produce, it is very probable that some abatement will be requisite, in order to provide for the contingencies on which the actual produce must depend. And further, it must always be recollected that rates, though moderate when assessed only according to cultivation, under circumstances

which leave to the cultivators a choice of land, or the power of changing it, may be found too high when applied to specific parcels of land; in other words, we must not look only to the average produce during a course of seasons of the articles cultivated at the time of settlement, but to the rotation of crops, and to the occurrence of fallows; and where rents have hitherto been adjusted, not settled by a fixed agreement for a specific extent of land occupied, rates are likely to be over-estimated, not only through an omission to make the deductions required by the circumstances above adverted to, but in consequence of the practice which in some places appears to prevail of reducing the stated extent of land, on any failure of the crop, so as to exhibit in the account a less number of begahs cultivated, merely because they have not yielded the full produce; the rates being maintained, and the defalcation (elsewhere met by a specific abatement) being provided for by a fiction, which represents a begah yielding less than what is deemed a full crop, as equivalent only to a certain number of biswas.

Very just.—*J. H. H.*

554. Should it appear, on reconsideration, that Mr. Barlow's rates require abatement on any of the above grounds, (and the remark may, *mutatis mutandis*, be generally applied) the necessary reduction should be made; the precise proportion to be abated it will always be rather difficult to fix. Indeed, to anything like a minute accuracy, an actual trial for several years, and, as evidence to the result of such a trial, trustworthy accounts will, I imagine, be found indispensable. An assessment of rates, founded exclusively on estimates, even when conducted with the greatest care, like those of the best ryotwar settlements of Madras, will always, I imagine, be very uncertain; and in all cases wherein rates may be so fixed, it should be understood that Government reserves the right of interference, with the view of correcting over-assessment, which, if not corrected, would result in ruin to the people. The necessity of such interference, however, will, I hope, be generally obviated by the moderation of our officers. Their rates, instead of being at the highest amount which the cultivators can pay, under the most favorable circumstances, ought to be so adjusted as to afford a satisfactory assurance that they will be paid punctually, excepting under some extraordinary calamity, for which no prospective arrangement can provide. It ought not to be difficult for an intelligent officer on the spot, and among the people, if able freely to converse with them, to fix rates on the above principle, without any inordinate sacrifice of the Government rental; and a certain sacrifice is well bestowed in securing so great a blessing to the country as a moderate assessment. The principle of all should be clearly to err on the safe side (that is, on the side of moderation), since some error is unavoidable, and until they are able to say with confidence that the cultivators can, without difficulty, pay the rent they propose, they should not be satisfied that their rates are sufficiently low. But to become independent of estimates, the great object of establishing a proper system of Mofussil accounts should be perseveringly pursued.

Very difficult, I fear.—*J. H. H.*

555. Where rents are generally paid on a division of the crop, the difficulty of ascertaining the produce of individual tenures will be more formidable. But then the rights of the cultivators will be sufficiently secured by a record of the rules according to which the crops are to be divided, and by securing for the cultivators a fair valuation. And to form an aggregate assessment of a village on the principle of moderation above indicated, should be a much easier task than the assessment of fields.

556. Mr. Tulloh indeed, a very intelligent officer, has represented the difficulty of estimating produce under such circumstances as nearly insurmountable, but his opinion does not seem to be generally supported by that of others, who have had longer experience in the Western Provinces; and the late acting member of the Western Board (Mr. Ewer), though in his public reports he did not notice the point, has informed me that he by no means concurred in the views which Mr. Tulloh submitted.

557. To return to the case under consideration: if an abatement of 10 per cent. as proposed by Mr. Barlow, shall be considered necessary, the Government demand would, on the principle I have stated, have to be adjusted thus:

Produce - - - - - - - - - - - - -	1,477
Deduct 10 per cent. of estimated rental (1,444) for abatement in the rates to be allowed to cultivators - - - - -	145
	1,332
Five per cent. for expenses - - - - - - - -	67
	1,265
A moiety of estimated profit - - - - - - - -	338
	927

being only 26 rupees beyond the assessment proposed by Mr. Barlow.

558. The collector's settlement is for 12 years. He recommends a lease for 20, considering the estate, indeed, as in a state fit for permanent settlement.

559. The Board suggest the expediency of leases for 25 or 30 years.

The existing rules limit the settlement, I believe, to 12 years; but I fear the Court of Directors will not think our data sufficient for a settlement in perpetuity. I should myself have no objection to leases of 20 or 30 years, though perhaps 10 or 12 may be long enough in the first instance.—*J. H. H.*

560. *Mouza Bhetee,* of the same per-

gunnah, is stated to contain 976 begahs, of which 440 are cultivated and 301 arable, but not under tillage.

561. The rental on 440 begahs, estimated according to the rates said to be exhibited in the jummabundee of a former malguzar, is stated at 1,165 rupees (including 17 rupees of Sewaee) or, adding 27 rupees, the putwarree's russoom 1,192 rupees.

	Land.	Rent.
1227	352	715
1228	411	771
1229	308	756
1230	440	858

562. The putwarree's papers show an average collection from 396 begahs of 778, or with putwarree's russoom 800, all collected without an arrear.

563. To this the collector adding 42 rupees for the difference of the rates of seer lands held by the zemindars, and 17 rupees for julkur and mohturfa, suggests the following assessment:

Produce	859
Deduct five per cent. for expenses (fractions omitted)	43
	816
Ten per cent. malikana	82
	734
Add for difference in seer land, held by Pursua Koeree	23
	757
An item not explained. Deduct for allowance to Mohafiz and Gorait	10
Jumma demandable	747

564. He observes, however, that the putwarree's accounts are altogether inaccurate; and taking the produce at 1,192, he proposes to allow the following deductions, amounting to 417 rupees, viz. to the zemindars 10 per cent. malikana, 10 per cent. for hug tehseel, perquisite of collections and charges, 2 per cent. for repair of roads and supplies, and 3 per cent. for repair of wells and payment of police officers; in all 25 per cent.; and to the cultivators 10 per cent. to guard against contingencies; to be annually remitted on the jumma of each assamee. From the remainder, 775 rupees, he further deducts 27½ for the putwarree, and proposes a jumma of 748 rupees, being the same within a few annas of the demand deduced above from the putwarree's papers. The former jumma was 350 rupees.

Note.—The Board stated that they had called for a detailed jummabundee, and proposed to submit it, but it has not been sent.

565. He proposes to grant pottahs to the ryots, specifying the remission granted in their favour, and to insert, among various other stipulations, a condition in the zemindar's cabooleats, binding them to allow the same. They are further to be bound to grant remissions in case of failure.

566. The zemindars who are stated to have combined to resist any increase, at first refused to engage at the above assessment, but were subsequently induced to consent by the threat of farming, and other measures taken by the collector.

567. The Board objecting to the arrangement of the collector, that his rates were apparently too high, or at least exhibited the utmost demand of the malguzar; that so large a deduction as 35 per cent., though not too much on such an estimate, would occasion discontent in other cases, expressed an opinion, that the putwarree's accounts would afford the best basis for calculating the Government demand (the amount demandable on the two statements not differing materially), and that taking those accounts the jumma should have been fixed at 673 rupees, giving to the zemindars under clause 2, section 7, Regulation VII. 1822, 10 per cent. more than was assigned in the first calculation of the collector, which gave a demand of 747.

568. The Board at the same time appear to admit that the putwarree's accounts are false, and while they reject the collector's estimate of assets in fixing the Government demand, they propose that the zemindars should collect according to the rates therein entered, though evidently impressed with the persuasion that these rates exceed what can be paid.

569. The grounds of their recommendation appear to be the same as are above adverted to in discussing the settlement of Mouzah Bhuddessereh; and with every respect for the opinions of the Board, I must confess they appear to me less and less tenable the more I consider them.

570. They object generally to large deductions from the gross produce, without settling definitively the important question of whether the estimate of produce is not exaggerated, and the deductions be necessary to bring it down to the truth. In seeking to follow a general rule, by proceeding on false data, they seem to me to sacrifice truth to uniformity, just as much as formerly, when the estimate of produce frequently followed instead of preceding the adjustment of the Government demand; for false putwarree papers are little better than the artificial dowls of a canoongoe or tehsildar; and in objecting to the arbitrary deductions proposed by Mr. Barlow, they apparently forget that all such deductions must be made on grounds explained to the Board; whereas, if false accounts be admitted, every real check must be relinquished, and far more glaring and unreasonable inequalities must prevail.

571. Notwithstanding the objections urged by them, the Board are for confirming the settlement, in consideration of the combination of the zemindars to oppose the collector's measures, and the spirit of resistance manifested in this the first village settled under the rules of Regulation VII. 1822.

572. The first point to be settled is the propriety of the rates assumed as the basis of Mr. Barlow's calculation. There is nothing in his proceedings to lead to the belief that they are excessive, excepting his proposal to grant an abatement of 10 per cent. If they be sufficiently moderate to enable the cultivators to cultivate with a profit for a term of years, and be assumed as the basis of the Mofussil jummabundee, they ought also, I think, to be taken as the groundwork of the assessment. It would then be adjusted according to the principle already stated, as follows:

Produce - - - - - - - - - - - - -	1,165
Deduct five per cent. for expenses - - - - - - -	60
	1,105
Deduct a moiety of estimated profit under late assessment - -	378
	727

573. If the collector's rates require, as might be inferred to be his opinion, an abatement of 10 per cent. to enable the ryots to pay their rents without distress, the following will be the calculation:

Estimated produce - - - - - - - - - -	1,165
Deduct 10 per cent. to be abated in cultivator's rents - -	117
	1,048
Five per cent. for expenses - - - - - - - - -	53
	995
A moiety of estimated profit under former assessment - -	322
	673

574. It is rather singular that the first of these two sums should come so near the assessment proposed by the collector, and that the latter should coincide with that suggested by the Board.

575. In the latter case, however, the abatement of 10 per cent. in favour of the cultivators appears to me to be an essential point gained; and in either case I would not propose to disturb Mr. Barlow's settlement, since the conduct of the zemindars has been such as sufficiently to justify Government in denying them any indulgence, and consequently in restricting their profits to any sum not less than what they are entitled to by the strict letter of the law.

576. When a moiety of the profit is given up, the amount in excess of 20 per cent. should be regarded as a donation flowing from the bounty of Government, and should be used to encourage improvement, and to secure good conduct. The occasional denial or limitation of the boon in cases of misconduct will be salutary.

But it should always be remembered that it is a contingent profit, the whole of which may be lost by a bad season.—*J. H. H.*

577. The Board apparently understand the collector as intending to restrict the collections of the zemindars to the amount specified in the jummabundee, observing that in this case they do not see how they are to be able to grant remissions on occasions of a failure of crops, unless Government were to grant a corresponding remission. It is probable, however, that Mr. Barlow only proposed to restrict the zemindars to the rates, not the rent, specified in the jummabundee, the zemindars being of course to enjoy the advantage of extended tillage; and further, he might not unnaturally consider the deductions allowed to the zemindars to be sufficient to enable them to bear occasional losses.

578. If however the rates be sufficiently moderate, it may be hoped that the cultivators will not be dependent on remissions from the zemindars, excepting on such extraordinary cases as would call for the interference of Government. But if the rates are at a maximum standard for lands fully cultivated, undoubtedly remissions will be constantly required. Such a state of things is to be deprecated, as leaving the cultivators greatly in the power of the zemindars; and although rates may be reduced to a fair average, still, if liberal deductions are made from the jummabundee, there would be nothing unreasonable in requiring the zemindars to allow remissions on the failure of crops, such as the custom of the country may have required them to allow. Government, in restricting its own demand, may require a proportionate moderation on the part of the malguzars; and though with ryots in easy circumstances, the necessity of granting remissions would probably be obviated, it may nevertheless be proper to maintain the right of claiming them.

579. In this case, the possession by the resident ryots of a right of occupancy, so long as they are not guilty of default or misconduct, is distinctly recognized. They appear generally to have held under engagements specifying a fixed rent on a given extent of land;

sometimes on verbal agreements. Their tenures are not transferable. How inheritance is regulated is not stated.

580. The village is held in putteedaree tenure, by a considerable number of zemindars, 12 persons appearing to be parties to the engagements with Government. It consists of four puttees, and three thokes; the latter comprising a small portion of the village, purchased from the old proprietors. The proportion of the jumma payable by each parcener appears to have been settled according to the state of the cultivation in 1220, and the allotment had now become very unequal; the more powerful of the zemindars paying too little, the weaker too much. The collector proposed to make a new distribution, under section 12, Regulation VII. 1822, according to the lands at present in the occupation of each parcener. Should this be objected to, he suggested that a Mofussil settlement should be made, under the provisions of clause 2, section 10, of that Regulation.

581. The Board justly observed, that the last-mentioned rule was applicable to a different case, and that the adoption of the first arrangement must depend on its being justified by local usage, and that otherwise the parceners, discontented with their lot, must apply for a partition, under Regulation IX. 1811.

582. It may, however, deserve consideration whether some new provision may not be necessary, to prevent the subdivision of villages into a multitude of mehals. If the principle I have suggested for keeping distinct the malguzaree or management, and the property as possessed by the people under the law and usage of the country, be approved, it would not apparently be difficult to frame such an arrangement, without entailing the serious inconveniences that formerly resulted from the attempt to keep together, under one engagement, a number of descendant proprietors.

The management of the village should be kept distinct from the decision of property; but the latter may, I think, be left to its legal course.—*J. H. H.*

583. The collector does not appear to have fully recorded the right of absentee proprietors, and both the proceedings seem to be defective in this, that they do not sufficiently explain the means taken to verify the facts stated. Further, the precise nature of the interest possessed by the zemindars, with the rules and restrictions relative to transfers and successions, do not appear fully developed either by Mr. Barlow or Mr. Reade. It is not stated whether, when out of possession, they are accustomed to receive any zemindaree russoom or other perquisite, or how possession is recovered after absence.

Further inquiry should be directed to these points.—*J. H. H.*

Ghazeepore.

584. With their report on the Ghazeepore settlements next submitted (those of 21 villages in the same pergunnah), the Board bring distinctly under discussion the question of the course of proceeding to be followed in cases in which the seer lands, (*i. e.* lands cultivated by the zemindars and their relations) are extensive, and are held under the bhareewuddie or bhacchara tenure. The Board submit the question as relating merely to the allowance of malikana; stating, that the zemindars had invariably in past times been allowed to hold the lands in question at very low rates: that they had consequently instructed the collector not to assess them at the rate paid by ordinary cultivators; and that they had at the same time directed him, with reference to the increase in the assessment, to allow 20 per cent. malikana under the provision of clause 2, section 7, Regulation VII. 1822.

585. The collector, in his proceedings under those instructions, appears to have gone considerably beyond them; for in his calculation of the assessment, he allows 20 per cent., or one-fifth of the gross rental, or more than 26 per cent. on the Government jumma, instead of only one-sixth of the net rental.

586. With the proceedings on the first of the villages in question, he submitted whether malikana should be allowed on the seer lands, observing that they were often very extensive, and comprise not only the lands of the zemindars themselves, but those of their shikamee asamees. By the former he appears to mean the recorded parceners or managers of the village; by the latter, the parceners whose names are not brought upon the Government books. But I may here remark once for all, that Mr. Barlow's correspondence exhibits the much too frequent use of words not defined; and I suspect that the precise rights and interests belonging to the different parties may not have been sufficiently ascertained and recorded.

Shikamee is a term in common use in Bengal, and seems to have been used correctly by Mr. Barlow.—*J. H. H.*

The question is as to the use of the word seer.—*J. H. H.*

587. The Board are of opinion that the landholders possess a prescriptive title to hold their seer lands upon the present low rate of assessment, and that they would view any deviation from established usage in this respect as a violent innovation, which would break in upon their hereditary habits. With reference, however, to the profits thus accruing to the zemindars, the Board doubt whether they should receive the rental of the entire estate, the allowance specified in the above-cited rule.

588. They suggest that 25 per cent. for expenses and malikana might be allowed on the rental derived from ordinary cultivators, with only five per cent. for expenses on the produce of the seer lands. To this mode of assessment they are of opinion the zemindars would readily

I see no objection to this arrangement, when the profit to the readily accede; but as the arrangement would be at variance with the principle of preceding settlements, and might induce too extensive an enhancement of the Government demand, they propose as a general rule for cases in which the seer lands are extensive, and their rate of rent low, to allow only 10 per cent. instead of 20 per cent. malikana on the jumma, leaving the zemindars the profits derived from their seer lands.

the zemindars from the seer lands is not more than 20 per cent. on the ordinary rent of similar lands.—*J. H. H.*

This should depend on circumstances, and have reference to the computed profit of the zemindars in the seer lands.—*J. H. H.*

589. Now the first and most important question is, whether the right of the zemindars to hold their seer lands at the present inadequate rates shall be absolutely admitted; and I confess I greatly doubt whether it ought to be admitted to the extent which Mr. Barlow's definition of the term seer would imply.

590. It is doubtless true, that in most parts of the country the zemindars, when themselves cultivators, and among them the malguzars or mocuddums, are allowed to occupy land on easier terms than other classes of cultivators. The higher castes, whose females do not assist their labours, require perhaps absolutely some such indulgence in almost all kinds of tillage; and their prejudices also are against their undertaking to raise the more profitable crops which require irrigation, manure and laborious weeding. Even, indeed, without any such prejudice, they could not, unassisted by the labour of their families, compete with the other and more industrious classes in raising crops requiring much care and many hands.

591. From this cause, however, there results not so much a difference of rates as a distinction in the land occupied; the fields suited for the more elaborate produce (poppy for instance) falling into the hands of the lower and laborious classes. And though the present productiveness of the land may in a considerable degree be attributable to the labour and capital laid out in its improvement, yet the excess of rent has now reference rather to the superior quality of the soil than to the class of the occupant. In other cases, however, the difference of rate appears to be admitted distinctly, in consideration of the caste or class to which the occupant belongs; and the extent to which this admission should be carried is a point of no inconsiderable importance.

592. If it goes no further than to recognize a right of property in the persons who or whose ancestors first colonized the village, or reclaimed it from the waste, or in those to whom such right may have been transferred, so as to secure for them a certain rent, in addition to or independent of the profits of the cultivator, it would seem to be unobjectionable. The zemindar who, when out of possession, receives his seerenath or a money allowance, ought naturally to receive a commensurate abatement when he takes the tillage into his own hands.

593. So also, if regulated with reference to the terms on which the parties can afford to cultivate, consistently with their religious creed, or customs not less religiously observed, the indulgence must be regarded as reasonable under the present circumstances of the country, however unreasonable some of the opinions on which the habits of the people are formed may to our persuasion appear. Without it, we must exclude from agriculture many classes of the community, since we must take the labourer with his prejudices upon him so long as the abundance of land shall preclude a selection of labourers. And the question is, not so much why the higher orders are favoured, as how it happens that the lower orders are subjected and submit to the rates of rent which they actually pay; and why they do not turn their freedom from expensive prejudices into a source of profit. The cause is doubtless to be found in the attachment of the Indian peasant to his hereditary fields, his patient submission to every thing but intolerable exaction, his want of enterprize and ready acquiescence in established custom. Nothing, I conceive, would be less humane or wise than to attempt suddenly to place all classes on a footing, and to look to the land merely, not to the cultivator, in adjusting the public demand. The difference in favour of particular classes, when regulated on the above principle, cannot I imagine involve any considerable sacrifice of the public dues, nor will it prevent the gradual increase of the Government Revenue with the improvement of the country. But the case is very different if any large class of persons, such as the village zemindars, shall claim a right to occupy lands at fixed rates, whether those claims be confined to all the fields now held by them, or extend indefinitely to other lands.

Certainly; it should not be thought of; we must in all our arrangements regard the prejudices of the people, if we wish to succeed and give satisfaction.—*J. H. H.*

The right should be governed by ascertained usage.—*J. H. H.*

594. It is very probable that the original zemindars of the villages, or the leading men among them, may be found holding under old grants, or a prescriptive title to certain portions of land, either free or subject to a light assessment, like the service-lands of potails and mocuddums in other parts of India, or in lieu of the dues receivable by them as the first colonists. But these tenures, I imagine, will generally be of small extent, and of course the claims to hold them, like any other claim to the entire or partial exemption from the jumma demandable on account of a specific parcel of land, must rest and be examined on each case on distinct grounds.

Certainly.—*J. H. H.*

595. Instances of this sort of tenure may, it seems likely, be found in the villages, the settlement of which is now under consideration; and the circumstances that induce me to

form this supposition, also leads to the inference that Mr. Barlow and his people have given to the word seer much too comprehensive a meaning, rendering it equivalent to khode-khoost, which in those provinces seems to be understood, as its etymology would indicate, to be applicable to the lands cultivated by the proprietor with his own hands, or at least at his own charge and risk.

" Seer" is a term common in Behar as well as the Western Provinces, and corresponds with the " nujjote" of the Lower Provinces.—*J. H. H.*

" Khode-khoost" has in general a different meaning from the sense here ascribed to it, being opposed to " Py-khoost."—*J. H. H.*

596. Thus in mouzah Omanpore, I find the seer cultivation reckoned in the general statement at begahs 223, being the extent held by the zemindars out of a total cultivation of 264. But, with the exception of between 30 and 40 begahs, it seems to be all assessed at the same rates as are payable by the other classes of cultivators. The excepted fields are assessed at only eight annas the begah: and in the detailed jummabundee or rent-roll these fields have the word *seer* inserted opposite to each in the column of *Rate per Begah.*

597. The difference of the aggregate rent assessed on the seer lands, and that with which they would be chargeable if held by other cultivators, is stated at rupees 78.

598. It is clear, that the few begahs rated at eight annas are distinct from the general holdings of the zemindars, the nature of the tenure on which they are held is not explained; and in the case in question there is nothing to justify the opinion, that any peculiar privileges attach to all the lands which the zemindars occupy or may hereafter occupy. The admission of a right, such as the Board would apparently recognize, seems to me to be at variance with every thing which we know of established rules and usages for adjusting the Government demand.

Further information is wanting on this subject.—*J. H. H.*

See former note on Board's suggestion.—*J. H. H.*

599. Even the privileges of the proprietary classes seem to yield to the exigency of the public assessment; as we have seen the rents paid by all descriptions of cultivators in the villages settled by Mr. Cavendish, adjusted at one rate, the Government demand having absorbed all rent; and fixed money-rents have, I believe, no existence but where created by Government, though the principle of dividing the crop in certain proportions may ordinarily be considered to fix a legal limit to assessment.

It is not our intention that the public assessment should swallow up all profit in the land tenures of the country, whatever may have been the former practice of an arbitrary government.—*J. H. H.*

600. I strongly, therefore, suspect, that the existence of such a right as the Board appear to have admitted has been inferred from the practice, which a coparcenery of landholders will generally be found to adopt, of fixing the rent payable by the parceners, by a distribution of the Government jumma and village expenses, modified, in various cases, according as the engagers with Government were able, by power or through influence, to secure for themselves a greater or less share of the profit derivable from the lands of the village. Under this system, wherever the Government Revenue has been light, the rates of the lands cultivated by the zemindars will be found to have been proportionately reduced below the ordinary standard. A heavy Government demand would level this distinction.

What is here supposed is, I think, very likely to have been the case in many instances; and there seems to be no objection, provided that the aggregate profits reserved to the landholder are not very disproportionate.—*J. H. H.*

601. I accordingly perceive, that Mr. Barlow has, in some instances, expressly stated, that the rates payable for what he denominates the seer lands were fixed on the above principle; and in one case, in which he specifies the date of the transaction, the adjustment would appear to have been made subsequently to our acquisition of the country; a circumstance not easily reconciled with the notion of a prescriptive tenure, such as that which is supposed to exist.

602. I doubt not that the quantity of land cultivated by the zemindars will be found to be altogether arbitrary, and to have varied from year to year according to their means or caprice. The practice under past settlements, which were formed on loose estimates, or without any minute investigation of the internal details of villages, can scarcely be taken as a precedent; and on the whole I confess I should be clear for rejecting the pretension of the zemindars, if it extends the length which I have supposed, without much further evidence that it rests on solid grounds. I cordially concur with the Board in desiring to secure the zemindars from the evil of a rapidly-enhanced assessment. I fear much mischief was done in Bundlecund from an inattention to the important object of avoiding sudden change, and especially the sudden resumption from a large body of people of their accustomed means of livelihood. Possibly Mr. Waring's rates were generally speaking as moderate as he conceived them to be, and left to the ordinary cultivator an adequate profit. But the comforts of the people and the good of the district might not the less be sacrificed by our at once drawing into the public treasury so large a portion of the rents which the zemindars had been accustomed to enjoy, as must have been resumed by an increase of eight upon 29 lacs. Their profits were chiefly, I imagine, enjoyed in the form of light rates of assessment upon the land in their cultivation; for in Bundlecund almost the whole land not occupied by Py-khoost cultivators seems to have been cultivated by zemindars; but no claim to the perpetual establishment of such rates was ever, that I remember, advanced; and against

Could not the ordinary rent of the seer lands which are cultivated against any hasty or unmeasured relinquishment of the Government dues in Azimghur must be urged the necessity which will, I doubt not, be found to exist, of reducing the assessment in Bundlecund and possibly in other quarters.

cultivated by the zemindars be ascertained ? and the difference between such rents, and the assessment payable by the occupant zemindars, be considered a part of their 20 per cent. malikana ?—*J. H. H.*

603. As already intimated, it will probably be found in almost all districts, that certain advantages have been allowed to the zemindars and to cultivators of the higher classes. In other cases zemindars, or the headmen among them, will perhaps be found holding certain parcels of land free of assessment, or on specially favoured terms. All such cases must be accurately defined, and the grounds of any indulgence, with the extent of it, carefully noted. Though justice and policy demand that we should not disregard distinctions made by former Governments, they equally require that we should not extend beyond their existing limits distinctions arbitrarily made.

All very just.—*J. H. H.*

604. Where the abatement in favour of zemindars, and other superior classes, may be merely such as to put them on a footing as to profit with the cultivators of inferior castes, the difference between the rates cannot be regarded as a source of special advantage to be set against the proprietary, or other allowances which they would receive if the lands cultivated by them were held by inferior classes, since it goes merely to make up for a disadvantage under which they lie as cultivators, in being compelled to employ hired labour or otherwise. But in such a case care must be taken that the inferior classes are not overburthened or their cultivation restricted; on the other hand, when the zemindars may claim the abatement as a special privilege, to which they are entitled in their capacity of zemindars, the difference of rate will be a clear source of profit. If the tenure shall have been distinctly recognised by the ruling power as restrictive of its rights (whether exercised directly by a Government officer, or indirectly through a farmer or other Government assignee) its assessment with the ordinary rates should be objectionable. But still the profit may fairly be set against the allowance for proprietary income which the zemindars would otherwise receive, since it is presumable that the abatement of rent was only a mode of recognising the right of property, or of remunerating the service of management.

The observations in this paragraph appear to me all just and accurate.—*J. H. H.*

605. The rule ultimately proposed by the Board would apparently be arbitrary and unequal in its results, for the profit on the seer lands will bear very different proportions to the aggregate rental; and it is not indeed clear what the Board proposed to regard as a sufficiently considerable amount to bring the case within their rule. Their first suggestion would equally lead to wide irregularities; and still more unequal would it be altogether to omit the profit from consideration.

See former remark on the rule proposed.—*J. H. H.*

606. On the whole the most equitable rule appears to be to deduct the net profit derived from the seer cultivation from the allowance that would otherwise be assigned to the zemindars, allowing in the cultivation of the net profit such deductions from the aggregate of the difference of rents as are admitted on the general rental.

This appears to correspond in substance with what I have suggested; but in ascertaining the net profit of the seer cultivation, care must be taken not to confound the cultivator's contingent profit with the malikana, or due of the proprietor, which is a proportion of the rate rents payable to him by his tenants. Even this, however, is contingent when the settlement is made with the proprietor.—*J. H. H.*

607. In some cases, indeed, it may be found (though if the matter be fully sifted they will, I imagine, be rare) that the profits on the seer exceeds the utmost amount which would under other circumstances be allowed. In these cases, if we maintain the seer tenures, it seems to be equitable, on the principle I have suggested, to withhold from the zemindars all other proprietary perquisite; and it might even be questioned whether they could justly claim any remuneration for the trouble and risk of management, or compensation for incidental expenses, since all such may perhaps justly be held to be provided for in the income derivable from the seer lands. But if the zemindars are to hold these lands at the same rates when the mehal may be farmed, it is not likely that they would make themselves responsible for the payment of the Revenue without a consideration equal, or nearly so, to that which would induce a farmer to undertake the risk, if prevented from imposing injurious exactions; and as it is manifestly expedient to give the preference to malguzars connected with the village community by some permanent tie, there can be no reason for denying to the possessors of the seer lands the same advantages as would be conceded to a stranger. That they hold the tenures in question is a good reason, on the view I have taken, for restricting the amount of the allowances which we bestow in consideration of their proprietary and malguzaree character; but it would be unreasonable to carry the restriction so far as to deny to them what, on their recusance, we must give to another; and the question then is, what allowance ought to be made on the gross rental to the farmers, whom we require and expect to adhere, in their dealings with the ryots, to the terms of our settlement. I have no doubt that the rate of allowance must vary with the circumstances of the different mehals, their extent, their capability of improvement, the number, character and condition of the cultivators; and the condition of the farmer, whether a stranger, or himself a resident cultivator, will also influence the determination of

Certainly.—*J. H. H.*

Doubtless all these variations must occur.—*J. H. H.*

the question. As an average, I should not be disposed to object to the scale of allowance ordinarily professed to be made in passed settlements with zemindars, though satisfied that in many cases five per cent. is altogether insufficient to meet the expenses of the malguzar, and that one-eleventh of the remainder is a very inadequate allowance to proprietary malguzars, if we would make land really a valuable property to its owners, and desire to raise that class of malguzars above the condition of mere farmers of the Revenue.

I concur in this remark, and look with anxiety to a permanent assessment for the Western Provinces, which will raise the income of the landholders, as in the Lower Provinces. —*J. H. H.*

608. In the extreme case contemplated, therefore, I would theoretically adopt the rule proposed by the Board, leaving the zemindars to enjoy the profits of their seer lands, whether under engagements or not; but setting these profits against the allowances to which they would otherwise be entitled, and, when the former might exceed the latter, reducing the amount allowed for expense and responsibility to the rate that would be required by a mere farmer, to the exclusion of all emoluments assigned to zemindaree malguzars in virtue of their proprietary character. Practically the amount to be allowed on the extreme case must, as I have above intimated, vary with circumstances; just as in settling with a Revenue farmer, we must in different places take different proportions of the gross rental. But in my notes on the statements submitted I shall use the general rate (of five per cent. and $\frac{1}{11}$th), because I cannot of course venture to decide on the local and special considerations which doubtless apply to each of the several mehals. On paper one may advantageously indicate general principles; but they can be safely applied to practice only in the field and among the people; and if the Board have in any case reason to suspect that the arrangements suggested by a collector have been framed by him without a full communication with the people, (this implies the power of freely conversing with them about the business in hand), they should certainly not keep Government in ignorance of the circumstance, for it may well be questioned whether, in such a case, a cutcherry in Cawnpore, Allahabad or Ghazeepore presents any great advantage over a Calcutta office; and in most cases the Persian kyfeeut of a Native officer will be a less safe and satisfactory authority than the English report of the European functionary.

I see no objection to what is proposed in this paragraph; but the instructions that may be founded upon it should be as clear as possible, to obviate misconception.—*J. H. H.*

609. I annex a statement exhibiting in a moderate compass all the most important parts of the information in regard to each mehal that is contained in the papers of the collector. In these there is much repetition which might have been advantageously omitted, the facts applicable to all the villages should have been stated in a general report, or rather might have been explained by a reference to the particulars recorded on the settlement of Bhetree.

610. In submitting his revised proceedings regarding mouzah Adadhee, Mr. Barlow remarks as follows:

"The Board will observe from my roobukaree, that under an impression that the rates exhibited in the putwarrees' accounts might be fictitious, and not the real rates of the village, an attempt was made to fix the assessment on a revised jummabundy, prepared by the aumeen, with reference to the quality of the lands. The zemindars would on no account be persuaded to agree to the jumma thus proposed; and as they were dissatisfied at having a jumma formed on an estimated jummabundy, and as, on maturer consideration, I thought it hazardous to adopt any measure that might tend to alter the existing rates, I determined at length upon fixing the jumma on the assets exhibited in the putwarry's accounts of the last four years; and, as a proof of their probable accuracy, I have to observe that the zemindars are willing that the pottahs should be distributed agreeably to the rates recorded in the jummabundy."

611. Now it will be observed, that for the year 1231 the rental assessed by the aumeen agrees with the putwarry's accounts and with the jummabundy. Although, therefore, the zemindars have a very good reason for preferring an assessment on the average collections of the four passed years, as exhibited in accounts which show so much smaller an average rental than that stated for the last year, their objection to what was proposed can scarcely have rested on the ground stated by the collector; and since the difference between these accounts and the aumeen's assessment is to be found, not in the rates of rent, but in the quantity of land cultivated, it is not apparent how the zemindars, having consented to the distribution of pottahs as stated, can be regarded as a proof of the accuracy of the accounts; nor can I immediately apprehend how the hazard of altering existing rates would have been incurred had Mr. Barlow pursued his original purpose.

I should rather think, from what the collector states, that the chief difference is in quality of the lands, and consequent rate of assessment, as stated by the aumeens.—*J. H. H.*

Azimghur.

Board's Letter, dated 27 May 1825.

612. The last settlement of Mr. Reade's which has been submitted by the Board, is that of Belah, Rhas and Bhuguanpore.

613. These villages contain 1,531 begahs, of which 79 are in dispute, 503 minhaee, 510 arable, not cultivated, 400 cultivated and 39 fallow.

614. Number of houses 57, number of ploughs, 37½.

615. The Mofussil rental, according to the measurement paper, is stated at 1,282. The putwarrees' accounts give an average rental of 1,106, all collected without balance.

616. The proprietors appear to be eight Moslems and absentees, of whom seven are women, Purdah Nusheen.

617. Mr. Reade, taking the putwarrees' accounts as the basis of his calculation, states the jumma demandable, after a deduction of 15 per cent. for expenses and malikana, at rupees 955, but proposes to limit the assessment to rupees 650, with a view to the circumstances of the proprietors.

618. The Board observing that a deduction of five per cent. for expenses, and 20 per cent. malikana, would leave a jumma of rupees 841, still proposes to confirm Mr. Reade's settlement, in order to secure for the proprietors an adequate income, and, with reference to the increase in the former jumma, being still about 33 per cent.

619. The jumma strictly demandable under Regulation VII. 1822, allowing five per cent. for expenses, would be as follows; and considering that the putwarries' accounts are taken as the basis of calculation, and that 31 begahs appear to be held seer at light rates; the demand would not, I think, under ordinary circumstances, be too high.

Rental - - - - - - - - - -	1,106
Deduct five per cent., expenses - - - -	56
	1,050
Deduct one-sixth for malikana - - - -	175
Jumma of Government - - -	875

1,050
434
2)616
308

620. But the jumma of the past settlement having been only 434, an adjustment on the principle which I have suggested would give the following result:

Net rental, as above - - - - - - -	1,050
Deduct, in favour of zemindars, a moiety of profit -	308
	742

621. This appears to be an abundantly easy assessment. If we undertake to provide for the personal wants of the zemindars, especially multiplied as they may be under the operation of the Mahomedan law, the whole Revenue of Government would scarce suffice to feed the host of beggars we shall create or perpetuate; and indeed in this case the allowance would seem to be ample to keep the parties above want.

622. In the letter submitting this settlement, the Board took occasion to suggest the expediency of granting leases for 25 or 30 years. But I confess I doubt whether Goruckpore is yet ripe for settlement for so extended a term.

623. Where land is abundant and easily cultivated, the thing necessary to ensure improvement appears to me to be light rates, that shall leave the cultivators a considerable profit from their labours and induce the rapid increase of population. The rates should be fixed for a considerable term, and 25 or 30 years would, I think, be unobjectionable: and above all, the cultivators must be secured from the improvident rapacity of the malguzars. This being done, it will not, I conceive, be at all necessary to fix an absolute limit to the Government demand for a longer period than may be requisite to protect the people from arbitrary demands and unfounded alarm. The principle that rates being fixed, the Government Revenue and the demand of the Sudder malguzar can rise only in proportion to the extension of cultivation, being once established, and the rates assumed being such as to hold out ample encouragement to tillage, the public assessment might probably be adjusted annually without interfering with the improvement of the country, if we had European officers enough possessing the requisite qualifications to secure for the people a fair measurement. A measurement by Natives, unchecked, would doubtless be attended with infinite abuse, and therefore the Government jumma, on the plan proposed, should not be rendered open to re-adjustment oftener than the European Revenue officers can be expected to return to the revision of the individual mehals: But any postponement of revision beyond the period which this consideration may suggest, appears to me to be unnecessary, and as it will tend to weaken the securities of the great body of the cultivators, will, I am disposed to think, be positively mischievous.

This, however, must be very seldom, if we look to the whole or any considerable part of the villages in any ordinary collectorship.—*J. H. H.*

This is contrary to received opinions in favour of the Sudder assessment being fixed for a long period or in perpetuity; and at present the Regulations do not admit of a Sudder malguzar giving pottahs to his ryots beyond the term of his own engagements with Government.—*J. H. H.*

624. The case is different in highly cultivated parts of the country, where improvement must be looked for from the construction of wells, and other useful works requiring a considerable outlay of capital. Even there, indeed, an assurance against any rise in the rates per begah would leave the zemindars with a strong inducement to undertake the works contemplated, since they might add indefinitely to the productiveness of the lands assessed, without becoming liable to any enhancement of the jumma during the term for which rates might be fixed.

The zemindars must be encouraged to improve their estates by a limitation of the public assessment upon them, not by limiting the rates of rent payable by their tenants.—*J. H. H.*

625. But probably nothing short of a specific engagement, barring all inquisition during the term requisite to secure a full return of the capital expended, would give sufficient confidence to induce the outlay. Indeed, even with a fixed jumma, the application of capital to agricultural improvement is not likely to be carried to the desired extent.

This is highly probable.—*J. H. H.*

626. In such cases, therefore, I should fully concur with the Board in recommending long leases.

Certainly, if not a settlement in perpetuity, which has its advantages and disadvantages.—*J. H. H.*

627. The Board have rightly, I think, set their face against the system of rusudee jummas, *i. e.* a demand rising progressively, according to an estimate of prospective improvement. Such estimates have, I believe, in practice been found to be constantly fallacious; the zemindars bind themselves carelessly for a distant period, with little thought of the means by which they are to fulfil their engagement, and the increased demand anticipating the actual means of the zemindars, frequently operates to prevent the very improvement in contemplation of which it was imposed.

It was directed in the decennial settlement of the Lower Provinces, that no russud should extend beyond the third year; and perhaps this would be a good general rule for the Upper Provinces.—*J. H. H.*

628. The reasons assigned by the Board in the letter now referred to, against the separate lease of waste land to parties distinct from the village community, appear to be entirely just; but I cannot conceive the grounds on which they should doubt the competency of Government, under the law of the country, to make such arrangements if deemed expedient; they must, I think, have inadvertently applied rules applicable only to tracts in which Government has compounded for its rights.

I do not remember what the Board say on this point; but they probably mean, that where a private right of property is recognized, Government cannot with consistency grant separate leases for the waste lands without the concurrence of the proprietor.—*J. H. H.*

629. Having now gone over in detail the settlement submitted to Government from different quarters, I proceed to notice the valuable and important suggestions submitted by the Board of Revenue for the Central Provinces, and by Mr. Reade in the papers now adverted to, relative to the forms of statements and proceedings to be hereafter used.

Without seeing the suggestions of the Board and Mr. Reade, which are here adverted to, I do not feel competent to offer an opinion upon the subjects of them.

But the attention which Mr. Mackenzie has given to them satisfies me that we may rely on the forms of statement and proceedings which have been prepared by him as well calculated for the purposes intended by them. I can therefore have no hesitation in expressing my acquiescence in the adoption of them, and shall only offer a few general remarks for his consideration.—*J. H. H.*

630. In most of the general remarks contained in the papers in question I am disposed fully to concur; and I need not, I am sure, express my conviction, that in every measure adopted or suggested by them, the authorities referred to are actuated by so true a zeal for the public interests as to induce them, where we happen to differ, candidly to weigh the objections that occur to me, and to use what is useful with the same readiness that they reject what is erroneous.

631. In so complicated an arrangement it is impossible there should not be many differences of opinion. Indeed, the most serious difficulty I have experienced has been that of forming any conclusions of my own on which I could satisfactorily rest.

632. First, as to the preliminary inquiry and report of the Native officers, I confess I should be disposed to think that those officers, when properly instructed, will be very advantageously employed in investigating and reporting on all the points to which the attention of the collector is subsequently to be directed, since such preliminary inquiry, if tolerably well conducted, will greatly facilitate the future investigation of the collector; and their inquiries on many points might be conducted at seasons not admitting of the progress of their measurements. But certainly their attention should be directed, as suggested by Mr. Reade and the Board, chiefly to facts admitting of distinct verification.

I fully concur in all that is stated on this head.—*J. H. H.*

Certainly.—*J. H. H.*

633. Their reports should be made to correspond, as nearly as possible, in arrangement with that which may be adopted in collector's roobukaree of settlement, that results may be readily compared.

634. It is still more important that the arrangement of the matter contained in the several papers should be uniform. The precise method followed is of much less importance; and there is little to object against that proposed by Mr. Reade in his roobukarree, though I am disposed to think, that as the amount of the Government demand must be fixed after a full advertence to all the circumstances of the village, and those by whom it is owned or occupied, the adjustment of the jumma should be reserved for the concluding section; and some further alterations and additions will be suggested hereafter.

635. In regard to the preliminary proceedings of the Native officers, it appears to me that the Board and Mr. Reade do not sufficiently distinguish between the points to be put for inquiry, and the record to be formed for the purpose of exhibiting the result of the investigation.

This distinction should be particularly noticed.—*J. H. H.*

636. To guard against omission is the object of the first; and with this view a number of questions must be put which may find no application in individual mehals.

637. Thus, of the 118 points specified in the reports prepared under Mr. Cavendish's directions, relative to estates in Seharunpore, there are many that it will be needless to notice in Azimghur. But we must not hastily reject any head of inquiry found to be useful in any part of the country, since we can scarcely expect the Native officers to furnish information on matters not brought distinctly to their notice; and in order, therefore, to ensure a full investigation of each village in the country, it is desirable that they should have before them whatever points are likely to arise in the course of settling all.

638. It was rather to be expected that many new questions should be raised as the work of settlement proceeded, than that any of those originally propounded should be found superfluous; though of course many having reference to special tenures and arrangements could not universally apply. To enable the Native officers fully to understand the scope of the Board's orders, and of Regulation VII. 1822, much instruction by the collectors must be necessary, especially at the outset, and until the practical application of the law shall have been fully developed.

Certainly; and the Native officers should be furnished with an extract from the Persian version of the Regulation.—*J. H. H.*

639. This must particularly be required to teach them to give the result of their inquiries in a clear and complete shape, without encumbering their statements with useless matter, and to prevent their being misled by the fulness of inquiries designed to meet every contemplated case.

640. The statement furnished by the Native officer under Mr. Reade, seems to have been prepared without the requisite instruction; and consequently, in noticing all the points specified in the Board's perwannah, he has been led into a good deal of unnecessary detail. It is the object of the revised form proposed by Mr. Reade to correct this error; but I am afraid he has fallen into the opposite and more serious mistake of omitting what ought to be recorded.

Note.—I may observe in this place, in explanation of the comparatively little progress made in the formation of detailed settlements under Regulation VII. 1822, that besides the delay which, from particular circumstances, occurred in the circulation of the Persian version of that Regulation, the Revenue officers have also, in many districts, been greatly occupied with the mere summary adjustment of the Revenue for estates resigned by their proprietors and lapsed farms.—*H. McK.*

A good intelligible *nuksheh* will be of great use in guiding the Native officers.—*J. H. H.*

641. In many respects, indeed, he has greatly improved upon the original. Thus it seems to be clear, that the village jageers being stated under the head of minhaee, there is no reason for repeating the detail in another place. The same remark applies to the sewaee cultivations, which are properly thrown together. An abstract of the putwarree's accounts appear to be sufficient; since for the year of settlement a detailed jummabundee will be annexed to the measurement papers. It is under this head that Mr. Reade has chiefly abridged the statement; but, as above noticed, it may be further abridged by the omission of the jummabundee.

642. As to several of the items proposed to be omitted, I confess I am not satisfied with the reasons assigned for the omission.

643. Their insertion is a considerable security against omissions, or the very common mistake of imagining that what is found to be frequently uniform will be found to be universal. The questions occupy little space, and the insertion of them can occasion little waste of time. Where there may be no particulars existing, of the nature of that to which the inquiry refers, the fact can be stated in a single word. So also, where the particulars may be common to all the villages settled (a point that must not be hastily assumed), the circumstance may be noticed by a brief reference to preceding investigations, or mentioned once for all in a preparatory report. And this cannot involve any serious trouble, either to the executive officer or the controlling authority. Nay, if an uniform arrangement be observed, even the repetition of the details will be found little troublesome, especially if the European Revenue officers accustom themselves to read the papers, instead of having them read to them.

This would be of great use, and the qualification would not be difficult of acquirement.—*J. H. H.*

644. I would still, therefore, retain the questions regarding the jureeb and the size of the begah. The particulars regarding trees it would not, I think, be proper to omit; for

It appears to me of great importance that the local jureeb, and its exact proportion to the standard begah now meant to be introduced, should be stated in all cases; but I am not satisfied that there is any necessity for specifying the English acre, except in the English abstracts; and if not, I would rather omit all mention of it, to prevent confusion.

As we are now about to establish a new measure for the begah in the Upper Provinces, would it not be easy to adapt it at once to the acre, by using a guz exactly corresponding with the English yard, instead of a guz of 33 inches, which does not agree with the Jlahee guz, or with any other measure generally established, I believe; whereas a guz of 2 hauts, or 36 inches, is already used in some parts of the country, and would be perfectly intelligible everywhere.

If this were used, the number of square guz or yards in the measured begahs would always show its exact proportion to the acre of 4,840 square yards, without any other specification.—*J. H. H.*

the rights attaching to them are important to the people; and the destruction of topes is by no means one of the least distressing effects of an over-assessment and public sales; the principle being, that the inquiries of the Native officers should pave the way for those of the collector. The consideration that any matter is to be noticed in the roobukaree of settlement, affords no ground for excluding it from the preliminary report.

645. The tanks and jheels being entered in the mouzinah, and any collections from them under the head of Sewaee, the separate specification of them may certainly be omitted. This remark will apply to other items. But the right of free pasture and forest, where existing, ought to be noticed, and the heads applicable to them should be retained, though there may be no collection.

646. The abstract of demands, receipts and balances, as exhibited in the putwarry's accounts, need of course contain only the items of miscellaneous collection entered in those accounts, all miscellaneous collections not specified in the assets of the Government jumma being understood to be forbidden. And where the whole demand has been regularly collected, I see no objection to the omission of the head of Arrears; but the Umsool or collection should be stated.

647. The jummabundee had better be kept distinct.

648. The proposed addition of an explanation of the arable lands not under tillage, seems to be very proper: and of course, along with a detail of the rates chargeable on the cultivated land, a specification of those prevailing in the neighbouring villages should be given. The extent to which irrigation may prevail should be stated.

649. The reasons assigned for omitting the inquiries regarding ryots do not appear to be sufficient, though the questions to be put might be advantageously rendered more specific; and, indeed, generally, as the settlement proceeds, the collectors should issue such instructions and interrogatories to their Native officers as may be suggested by past proceedings, without holding themselves bound to the mere letter of the Board's perwannah.

650. Where bhutaee or kunkoot is unknown, the head will of course be blank; but the insertion of it, as a matter of inquiry, ought, I think, for the reasons already stated, to be general

651. The section regarding the fixing of rates was doubtless intended to contain any explanation that the Revenue officers might be able to afford regarding the mode in which the existing rates of rent were adjusted, and a notice of any changes that might have occurred, with the causes and dates thereof. Also, in cases in which the Revenue officers may themselves have to assess rates, the data and authority on which they may adjust them.

This is a very important section, and should be prepared with the greatest possible attention to accuracy.—*J. H. H.*

652. Under the head of the Sherhi Sooltanee should be entered the pergunnah rates recorded by the canoongoes, where such record may be found.

653. It seems to be essential to retain all the heads of inquiry relative to the proprietors. The origin and nature of their tenure should in all cases be particularly specified, that we may be sure that the rights recorded are not the creation of our artificial system.

This section will also merit the fullest inquiry and care, to prevent fraud or error.—*J. H. H.*

654. The section regarding talooks may be omitted at the discretion of the collectors in regard to villages never included in more extensive estates.

655. As to the village officers, although we are chiefly concerned with the putwarry and police, yet as a record of the remainder, with the perquisites received by them, in addition to any land they may hold in jaghire, can be made upon the spot with great ease, and with little or no expenditure of time and paper, and the information is at least curious, the specification should not, I think, be omitted.

I fully concur.—*J. H. H.*

656. It is requisite to complete the picture of the village community, and the perquisites of the different officers must be taken into account in estimating the gains of the cultivators.

657. As to the population, I am not aware that in any quarter any dissatisfaction has been created by the inquiry as to the number of the people; and though probably the returns are not very accurate, they must still be nearer the truth than any calculation that could be formed from the mere specification of houses. Possibly, to take a census of the people as a distinct measure, and on a general system, might excite alarm (though the alarm of the people is sometimes merely the laziness of our officers) and might give occasion to abuse. But combined with the settlement of the land Revenue, which is of course the matter of paramount interest, and

Does this mean in not having given sufficient explanation of the motive?—*J. H. H.*

and conducted village by village, the operation seems to be unobjectionable[*]; and the opportunity of so conducting it ought not assuredly to be lost[†].

[*] I see no objection.—*J. H. H.*

[†] I think it highly important and desirable.—*J. H. H.*

658. Some points appear to be omitted which ought to be recorded. The average produce of the different crops on different kind of land, with the expenses and income of a cultivator possessed of one or a certain number of wells employed in irrigation; the agricultural instruments and live stock possessed by the people; the number of pykhoost cultivators occupying land in the village, and the number of persons residing in it who cultivate pykhoost elsewhere; the average price of produce, the market in which it is sold, the weights used, and other miscellaneous particulars.

659. On the whole, however, much must be left to the discretion of the executive officers; Government can do little more than indicate the general points for inquiry or discussion, but the detailed particulars to be investigated can scarcely be anticipated.

660. The arrangement, so it be uniform, is of inferior importance; and that adopted by Mr. Reade, in his settlement roobukaree, is very distinct. I think, however, that it might, in some respects, be improved.

661. The detail of the land comprised in the village, and the establishment of its limits, properly take the first place; and the minahee land being accounted for, the detail of the malguzaree naturally follows.

662. This, I conceive, should be followed by a statement of the number of begahs cultivated with the several crops, the estimated produce per begah, and the average value of the produce. Next should come a statement of the rates of rent chargeable on the different kinds of land, the extent of each under cultivation, and the amount of rent payable. Then, if any, the lands cultivated under bhutaee or kunkoot tenure, the extent of each kind, the produce, the mode of its distribution, the value of the share taken as revenue.

663. Then detail of the culturable land uncultivated.

664. To this section should be added some explanation of the profit and loss sustained in the cultivation of the chief articles, or rather, of the out-turn of all the parcels of land ordinarily cultivated with a single plough, or occupied by a single cultivator.

665. Then may follow the sewaee collections.

666. Then the abstract of past cultivation and receipts, as given by the putwarree.

667. Then a detail of the different classes of cultivators, with the rights and obligations belonging to each, those possessing an hereditary or transferable tenure, and those possessing a tenure both hereditary and transferable, being specially and separately noticed.

668. Then a specification of any persons entitled to receive any rents or perquisites from any class of cultivators as owners of the land.

669. Then an explanation of the mode in which the Mofussil rent is collected, with a specification of the persons having a voice in the management of village affairs, in the disbursement and audit of the village expenses, and the like.

670. Then the village servants, or persons holding land, or receiving any perquisites in consideration of service rendered.

671. Then hired labourers.

672. Then slaves, if any.

673. Then the Sudder malguzars, with an explanation of the nature of their tenure, if hereditary, if elective, if selective.

674. Then miscellaneous matters.

675. Lastly, the adjustment of the Government Revenue.

I see no objection to any of the details here proposed, but the occupation of time which they must require; experience will show how far this is a serious and insuperable difficulty, or otherwise.

It is not, I believe, intended to bring many of these details upon the English record of proceedings; nor will it, I conceive, be requisite to send them to the Presidency. If the original be deposited in the collector's office, and a copy sent to the local Board, it will, I conceive, be sufficient.—*J. H. H.*

676. The last head would not, of course, find any place in the reports of the Native officers; but in all the other items it appears to me that those reports, and the collector's robukarees, should be prepared according to an uniform system.

677. I annex a more detailed skeleton draft of the form to be observed. Under each head there should, of course, be references to the authority for the statement given; but the examination of witnesses and proceedings relative to the different heads need not be kept distinct, when it is convenient to pursue inquiry on many of the points at once. Letters and numbers will afford easy means of reference. Nor can it be necessary to enter all the questions put to witnesses, when their answers are complete without them.

I have nothing to offer on this statement, but that I would recommend its being put into Persian before it is finally adopted and sent to the Boards.—J. H. H.

678. With respect to the English reports and proceedings to be submitted to Government, they must certainly be in much detail, in order to satisfy the authorities at home. I have endeavoured to prepare such forms as will, I hope, answer this purpose, without proving too cumbersome and voluminous.

679. For each village I propose to have a detailed statement[*]; all the main heads of which may, I conceive, be advantageously printed. The addition by the collector of a few explanatory remarks will, I imagine, enable

It will be of great use to have printed forms.—*J. H. H.*

A wider column should perhaps be left for remarks, unless they are subjoined, with a number of reference, which would, I think, be preferable.—*J. H. H.*

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[*] For this Statement, see Mr. Holt Mackenzie's reply to the Circular Letter of the 17th Jan. 1832.

enable the authorities at home to form as accurate a judgment as the nature of the case admits, in regard to the propriety of the arrangements proposed for their sanction.

680. The heads of the columns, and, as far as possible, the specification of the several items, I propose to have printed, so as to save the collectors and their officers the trouble of writing more than is absolutely necessary. I should hope that most of the information required may be supplied with tolerable accuracy, though of course all statistical returns must be received as approximations only to the truth.

This will be very useful.—*J. H. H.*

681. The particulars regarding agricultural produce will at first probably occasion many doubts and difficulties, but these will, I trust, gradually become less formidable as the Revenue officers, European and Native, get accustomed to the work.

682. In some cases the statements must be partially left blank, and in others a reference to general reports or to former proceedings will suffice; much must of course be left to discretion.

This should be noticed in a paper of instructions, to accompany the form.—*J. H. H.*

683. All matters of a general nature will of course be conveyed in the shape of memoirs, applicable to pergunnahs or other considerable tracts of country.

Ditto.

684. In order to exhibit the general results of the settlement for such pergunnahs and other tracts, I propose that statements, according to the forms No. 1, 2, 3 and 4, be prepared, giving in one line an abstract of the chief matters that admit of being expressed in figures relative to each village. These will of course be taken from the detailed statement.

I conclude that these will be pointed out.—*J. H. H.*

685. The same forms will answer for pergunnahs or zillahs.

686. The forms heretofore in use appear to me to be very faulty, in consequence of the attempt to include in a single statement a vast number of particulars requiring separate columns. It is consequently scarcely possible to peruse the statements; and before judgment of their results, I have generally found it necessary to cast them into a different shape. This I have endeavoured to correct by using distinct statements for the different particulars, separating matters immediately touching the question of assessment from others of a different character.

687. The plan induces a few repetitions, but the convenience seems to me much more than to outweigh this objection.

688. I have not provided for any record of proprietors, because, if a list of these be accurately made, it must, I think, be made distinctly for each village, and cannot be advantageously combined with a statement of general results regarding land and statistics. The latter is given in a single line, the former will sometime embrace 200 names.

Certainly.—*J. H. H.*

689. An English record of proprietors ought, I think, certainly to be kept in the office of the collector, the Board of Revenue, and the Record-office; but it seems scarcely necessary for Government, whose decision will generally be the same, whether A. or B. be the zemindar.

Undoubtedly; and all successions and changes should also be registered.—*J. H. H.*

690. A copy of the roobukaree of settlement should be sent to the Presidency Record-office, whence Government will, in cases requiring it, obtain more detailed information than the general statements afford.

But Government should be informed, in all cases, whether the proposed settlement is to be made with proprietors or farmers, and generally with what description of "Sudder malguzars." I before suggested two distinct columns for this purpose; viz. "Sudder malguzars," and "Description of Sudder malguzars." The stated objection may prevent the introduction of the former column into the general statements, but the latter might be adopted, and would, I think, be useful.—*J. H. H.*

691. If the forms are approved, it will be convenient to obtain from the Boards statements and reports drawn up according to them, in regard to all the estates of which the settlement has been revised under Regulation VII. 1822; and they will then have an opportunity of submitting such further remarks and suggestions as, on consideration of the observations I have thus thrown together, and on reference to the orders of Government passed thereupon, it may appear to them useful or necessary to state. This is the more to be desired in regard to the Western Board, because they have not as yet afforded to Government the advantage of their opinion on almost any of the general questions requiring to be determined, and have, in some instances already adverted to, left it doubtful what the arrangement is to which the sanction of Government has been solicited.

What is here proposed seems very proper and necessary.—*J. H. H.*

They should be particularly instructed to supply this omission in future.—*J. H. H.*

692. To two points especially it appears to me that the attention of the Boards should be pointedly directed; first, To define distinctly the nature of the tenure vested in the Sudder malguzar or malguzars, and the conditions under which they are to hold the management; and, secondly, the establishment of the Putwarry-office on a proper footing.

See section 10, Regulation VII. 1822. Both these points are certainly of importance, and should be carefully attended to.—*J. H. H.*

693. The first seems to me quite essential

to a systematic government of the country. The second is, I think, no less necessary to the attainment of anything like certainty in regard to the assets of estates: nor is it less requisite for the protection of the poorer classes of cultivators.

694. Combining the two objects, maintaining villages entire*, with malguzars selected out of, and in some cases elected by, the leading classes of the community, but depending on their good behaviour for a continuance in the office and in its emoluments; and with putwarries similarly appointed with reference to past usage, but enjoying, under the character of joint servants of the people and the State, a liberal income from the contributions of the cultivators and the grant of the Government, we might, I should hope, soon lay the foundation of a greatly-improved system of administration, under which we should really know the people and their concerns, and be able truly to govern and protect them.

695. Under such a system the malguzars would no longer be enabled to usurp the property of the under-tenants, or force the village accountants to be the instruments of exaction and fraud. The very existence of frequent complaints and extensive litigation might be taken as sufficient reason for a change in the management; and while the malguzar was held jointly responsible with the putwarry for forwarding the views of the Government, the latter, protected in the exercise of his office and duly remunerated for his labours, would no longer have the same temptations to betray his trust, and would have new and powerful motives to the honest discharge of it.

696. It will apparently be easy so to adjust the rates of rent, the conditions on which uncultivated land is to be cultivated, and the official allowances of the malguzar and the putwarry as to give all parties a powerful interest in the improvement of the country; and I should hope that we might gradually construct, on such a system of village management, various other establishments calculated essentially to add to the strength and efficiency of our Government and the security and comfort of the people.

697. There is apparently an ample fund available for the purpose. And it should be recollected that if no measures are taken to ensure the beneficial application of that fund, we may equally, as in Bengal, be left without any real hold upon the great body of the people, and without the accumulation of wealth in individual hands, which has at least partially redeemed the defects of the permanent settlement.

698. But the subject would require a volume for its full discussion, and I have already swelled this Memorandum beyond all bounds.

Note.—Nothing, I believe, has so bad an effect as the introducing strangers into villages held by a multitude of zemindars; and the sale of ancestral property being, if I am not misinformed, illegal according to the Hindoo code, the proceedings of our courts and cutcherries, by which the evil is produced, can scarcely be justified. For the recovery of the Government Revenue, the process is now rarely used; and for wilful default, forfeiture of the malguzaree is the natural, *and would be an effectual, remedy.* It may not be possible to maintain entire villages under one Sudder malguzar in many cases; but when there are several malguzars in one village, they might pay their Revenue through a village aumeen, tehsildar or other native agent, and the accounts of the village be thus left distinct.—*J. H. H.*

A village system of fiscal administration, in which the putwarry should take an efficient part, will certainly be of great utility.—*J. H. H.*

I am not sanguine in expecting all the good effects here anticipated; but there is no doubt much good may be done by a well-planned village arrangement, adapted to local circumstances, in the whole of the Western Provinces; and I hope that Mr. Mackenzie's approaching visit to these provinces with the Governor-general may tend materially to the ultimate establishment of such measures as may be found practicable and expedient for the accomplishment of the interesting and important objects pointed out by him.—*J. H. H.*

If our Revenue officers can succeed in ascertaining and fixing the proper rates of rent to be paid for lands of every description and in every situation, these will form the best groundwork of the revised settlements to be concluded for a period of 10 or 12 years, under the provisions of Regulation VII. 1822; and their success will be the surest criterion by which to judge and determine hereafter, if similar settlements should be made for a further limited period, or in perpetuity.—*J. H. H.*

If I understand this concluding remark, it has in view the security of the cultivators of the soil in productive tenures, by just and fixed rates of assessment; and certainly, if this can be effected it will be a boon to the great body of the people, equal to what has been conferred on the landholders of Bengal. I am not without hope that the same result may still be attainable in that province and in Behar, though by a different process.—*J. H. H.*

Appendix, No. 82.

Appendix, No. 82. — Settlement of the Upper Provinces.

LETTER from the Governor-general, dated 15th September 1831; with Copy of a Letter to the Sudder Board of Revenue on Deputation, dated 7th April 1831.

(Revenue and Judicial Departments.)

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Para. 1. I AVAIL myself of the opportunity of an over-land despatch to transmit for your information the documents enumerated in the annexed separate lists, as being calculated to show the principal objects to which my attention has been directed since my departure from the Presidency, in connexion with the existing Judicial and Revenue administration.

2. Your Honourable Court is already aware that my visit to the Western Provinces was in a great measure prompted by an axiety to satisfy myself by personal observation of the progress which was making in the work of settlements under the operation of the provisions of Regulation VII. 1822, and to ascertain whether it might not be practicable to expedite that progress, or to adopt other measures equally adapted to secure the objects contemplated by your Honourable Court, and to promote the prosperity of the country.

3. With a view to forming a just estimate of the result of past operations, as well as to aid my judgment in determining the most eligible course of future proceeding, I summoned the several Revenue authorities of the districts through which my course lay, to attend me at their respective stations, and learned, by personal conference with those functionaries, their real sentiments as to the past operation and probable future effect of the provisions of the enactment above adverted to.

4. Among the officers whom I consulted I found no deficiency of zeal, and no want of intelligence; but it is nevertheless my duty to assure your Honourable Court that, to whatever cause the failure may be attributable, little or nothing has been effected towards a settlement of these provinces.

5. By some authorities this lamentable result has been ascribed to the want of precise instructions which should regulate the proceedings of the local officers in the conduct of the Native surveys, and in collecting materials for the formation of settlements; by others to the requisition of statements embracing the most minute particulars which, while they were not essential to an accurate development of the resources of the country, involved vexation to the people, and impeded the progress of the measures designed for their welfare.

6. These reasons cannot, however, I conceive be admitted as affording a solution entirely satisfactory; and it was under the impression that the improvement of the country must be indefinitely retarded, and its resources materially deteriorated, if some intermediate measures were not adopted to obviate such a calamity, that I caused to be addressed to the Sudder Board on deputation, the accompanying letter, dated the 7th of April, and entered as No. 1, on the List (A) in which I desired to be furnished with the deliberate opinion of the several Revenue authorities, as to propriety and expediency of anticipating the progress of the detailed settlements, by the grant of long leases, founded on an investigation of a nature more summary than that which is prescribed by the existing law.

7. I have not yet received the information which is requisite to the decision of so important a question. My preconceived notions are so fully stated in the document above referred to, that I will not detain your Honourable Court by a recapitulation of them in this place, but you will observe, from the whole tenor of that communication, that I shall be prepared to abandon the project I contemplated, on proof of its inexpediency; and you may rest assured that, however much I deprecate the mischievous consequences which must flow from the unsettled state of property in this portion of your territory, I shall sanction no measure involving a sacrifice of the just demands of Government or a compromise of those reasonable claims to protection which it is the first duty of the State to extend to all classes of the agricultural community.

8. It was with sincere gratification that I perused the remarks contained in the 58th paragraph of your Honourable Court's despatch, dated the 9th of February last, which evince your sense of the necessity of long leases, and which detail your views (so nearly corresponding with my own) as to the mode by which the process of settlement may be expedited and the rights of the subordinate tenantry protected.

9. As intimately connected with the subject of the foregoing observations, a copy of a Letter, No. 11, of the List (A), which I caused to be addressed to the Sudder Board on deputation, on the 31st ultimo, and of its enclosures, are herewith transmitted. These documents will serve to show your Honourable Court how enormous has been the expenditure lavished on the maintenance of the Native surveys, and how trifling has been the benefit derived from them. The observations continued in my Minute will also convince you of the inutility of the professional surveys, conducted on their present footing. They neither admit of practical application to settlement purposes, nor do they furnish materials for the construction of a geographical map; yet the cost of their prosecution has been very serious.

10. The only other discussion relative to Revenue affairs in which I have been recently engaged, and which I deem of sufficient importance to bring to your notice on this occasion, originated

Appendix, No. 82.

Letter from the Governor-general, 15 Sept. 1831.

originated out of your Honourable Court's instructions to the Government of Bombay, under date the 16th of July 1830. I directed a communication of those instructions to be made to the Sudder Board on deputation, for their guidance, and for the guidance of the authorities subject to their control. This communication, a copy of which was forwarded to the Presidency in ordinary course, called forth certain observations from the Honourable the Vice-president in Council, and the correspondence followed, a copy of which is herewith transmitted, and marked as No. 13 to 26 inclusive, of the accompanying List (A).

11. I trust I may not be found to have mistaken your Honourable Court's intentions in this matter. My confidence in the accuracy of the interpretation I advocated has been considerably increased by a perusal of the remark contained in the 26th paragraph of your Honourable Court's letter, dated the 22d of December last, to the following effect: "The policy observed by the Nuwab of Rampore deserves to be carefully considered, as holding out a very instructive lesson. The collector states that the Nuwab's assessments are fixed on the land, and not on the crop, as would appear to be the case in the British provinces."

12. The documents enumerated in the List marked (B), which accompany this communication, will show that I have sanctioned several important arrangements in the Judicial department. The correspondence which preceded my final determination will sufficiently prove that those arrangements have not been hastily or inconsiderately adopted. The considerations by which I was influenced have been so fully detailed in the accompanying documents, as to supersede the necessity of more than a brief allusion to them in this place.

13. A more extended recourse to Native agency, for the disposal of judicial business, has been so earnestly, so repeatedly, and so recently urged by your Honourable Court that I should almost have deemed it my duty to give effect to your injunctions in spite of any local obstacles which might have opposed themselves. But concurring as I do most cordially in the wisdom, the justice, and the sound policy of those injunctions, and being fully satisfied that Native probity and talent may immediately be found (if due caution be observed in the selection of instruments) in sufficient abundance to justify the present introduction of the system, I should have deemed myself criminal had I any longer delayed to concede to the people of this country a measure so eminently calculated to facilitate their access to justice, to conciliate their attachment and to raise the standard of their moral character.

14. Though the arrangements about to be introduced with a view to these objects will unquestionably be attended with considerable expense, yet I trust it may not be thought to exceed in magnitude the benefits which it will confer. The appointment of Native judges on the new footing, must necessarily be gradual, and the expense to be incurred will be equally so. I have suggested various means by which a saving has been or may be effected to meet this increased expenditure. The most important is that of the abolition of the Provincial Courts of Appeal, from which measure alone, should it be sanctioned by your Honourable Court, a saving would be effected more than adequate to the purpose. The more extended recourse to Native agency in judicial matters, I consider as being by far the most important and most beneficial of all the recent arrangements.

15. The establishment of a Court of Sudder Dewanny and Nizamut Adawlut for the Western Provinces, was in my opinion imperatively required. In the course of my progress through those districts my interposition was in several instances rendered necessary, and I could not avoid being continually oppressed by the conviction that to the inhabitants of the Western Provinces justice was virtually denied. There existed no competent authority to check and control the local functionaries. The distance of the Presidency rendered the exercise of judicial superintendence from that quarter almost nominal, while the privilege of appeal was rendered nearly nugatory by the difficulties, the delay, and even the danger, occasioned by the distance and difference of climate. Your Honourable Court has been pleased to sanction the appointment of one separate judge for the conduct of the duties of the Sudder Dewanny and Nizamut Adawlut in the Western Provinces. I have ventured so far to deviate from your instructions as to suggest to the Board, that one judge from the Calcutta Sudder Adawlut, and one member of the commission appointed under Regulation III. of 1828, may be deputed to officiate in the new court as coadjutors to the judge who may be permanently appointed. From this arrangement I anticipate much advantage. It might be apprehended that with only one Judge, the court, in the infancy of its establishment, would not be adequate to its functions, while there is no reason to suppose that the absence from the Presidency of the officers above indicated will be attended with any material inconvenience. If, on the other hand, there were to be only two Judges present with the new court, their proceedings would be greatly impeded by the constantly recurring necessity of referring for decision to a distant tribunal all points on which a difference of opinion might arise.

16. It cannot fail to have attracted your attention that the greatest inconvenience has been repeatedly experienced from the inability of the several Commissioners of Revenue and Circuit to perform the functions of their united offices. From this cause it has been found necessary to have recourse to various temporary expedients, by which much embarrassment has been occasioned, and it is to be feared that the full extent of the mischief arising from it has not been made apparent. When the pressure of business on the commissioners has become so great as to compel them to call for help, it may fairly be presumed that the interests of Government and the welfare of the people cannot have met with the deliberate attention to which they are entitled from an officer so situated.

17. This was a state of things that required a remedy; and that which most obviously presented itself was the transfer to the zillah and city judges, where those functionaries were

Appendix, No. 82.

Settlement of the Upper Provinces.

were competent to the trust of the duty of holding the gaol deliveries. I am happy to say, that the instances of incompetency are rare. By being relieved from the greatest portion of their civil duty, by the transfer to Native judges of original suits not exceeding 5,000 rupees in amount, they will, it may be confidently expected, have abundant leisure for the business of the sessions; while, from the more certain punishment of the guilty, and the more speedy enlargement of the innocent, which will be the necessary consequences of the arrangement, its beneficial tendency can hardly be sufficiently appreciated. But, in order to give effect to the measure, it became necessary to divest the judges of their magisterial powers, and there was no other alternative, consistent with the dictates of financial necessity, than to transfer those powers to the collectors. I do not consider the latter measure to require any apology; on the contrary, I hold it to be admirably calculated to confer efficiency on the police of this country, and I have the satisfaction of finding that its propriety was urged, and that it was recommended for adoption by your Honourable Court in the 165th to the 168th paragraph of your letter to this Government, dated the 9th of November 1814; and that in the same despatch you advocated the transfer to the zillah and city judges of the powers of trying commitments. The union of the office of collector and magistrate has been long indeed carried into effect in several districts under this Presidency.

18. The proposed Regulation for amending the existing provisions relative to the trial of summary suits does not involve any new principle, it is merely an extension of that which has long prevailed, and been considered salutary by your Honourable Court, of empowering the collectors in the first instance to adjudicate in cases of claims for arrears or exactions of rent. The enactment appeared advisable, as well on general grounds as to afford relief to the judges, and enable them to devote their entire attention to their important duties as judges of session and appeal.

19. The Regulation for the more speedy and efficient administration of justice in the courts of Sudder Dewanny and Nizamut Adawlut has been drawn up in conformity with the suggestions of two of the judges of those courts, and I trust your Honourable Court will consider its provisions unobjectionable.

20. The deputation of the Sudder Board to form a controlling authority for the Revenue affairs of the Western Provinces is, as you will perceive, professedly a temporary measure, and may be cancelled without inconvenience should it not meet the approbation of your Honourable Court; but I confidently anticipate your concurrence in the propriety of this arrangement. Where such vast interests are at stake, and such important operations in progress, the advantages of proximate control must be obvious and undeniable.

21. I have thus briefly recapitulated the several enactments which I have sanctioned, and the motives which have induced me to approve their provisions. That they are intrinsically good, and that they will produce infinite benefit, I cannot entertain a doubt. The only hesitation I felt as to the propriety of their immediate enactment was occasioned by the prohibition contained in your Honourable Court's despatch, under date the 26th of January, against all great changes without previous reference and sanction, unless under circumstances which would not admit of such reference without manifest injury to the ends of good government.

22. But it will at once appear evident to you, that the adoption of all the measures to which I have given my sanction was inseparably connected with one which did not admit of postponement. I allude to the relief to be afforded to the commissioners of circuit, which could only be effected by transferring their session duties to the zillah and city judges, and the latter officers could only perform those additional duties by the transfer of their original civil jurisdiction to Native judges, and of their magisterial functions to the collectors. The suspension of the jurisdiction of the provincial courts was a natural consequence of vesting the appellate jurisdiction in the zillah and city judges, and the retention of the judicial power confided to registers was incompatible with the enlarged powers to be conferred on Native judge; nor can there be any valid objection to vesting the tehsildars with powers of police in cases wherein it may be deemed advisable to unite the office of collector and magistrate in the person of their immediate superior.

23. Having once determined on the propriety of their enactment, I considered the early promulgation of the rules referred to as an object greatly to be desired, and I therefore caused them to be embodied in the form of Regulations under my own superintendence. In that form they are herewith submitted to your consideration, and it will remain with the Vice-president in Council to promulgate them as they now stand, or with any modifications or additions that may be deemed advisable.

I have, &c.

Simla, 15th September 1831. *W. C. Bentinck.*

(Revenue Department.)

Letter from the Governor-general, 7 April 1831.

To the Sudder Board of Revenue on Deputation, dated 7th April 1831.

Gentlemen,

Para. 1. I AM directed by the Right honourable the Governor-general to forward to you, for your consideration, the subjoined remarks, relative to the existing mode of conducting Revenue settlements, and to request, that after communicating with the local authorities in these provinces, you will furnish your sentiments on the points hereinafter adverted to, at as early a date as may be convenient.

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

2. The long time that has elapsed since the enactment of Regulation VII. of 1822, and the little progress that has been made towards effecting settlements in the manner therein prescribed, seem to render it worthy of consideration, whether some other course of proceeding cannot be adopted, both with the view of equalizing the public burdens, and communicating a character of greater permanency to the possessions of individuals.

3. It seems now quite evident that the settlement of the country under Regulation VII. 1822, cannot proceed with sufficient rapidity to answer all the purposes contemplated by Government.

4. It was hoped, his Lordship believes, that one of the results (though not the most important) of the revised settlement would be an increase of Revenue, and there seems no reason why the attainment of this should be postponed, if the means of securing its immediate attainment should be calculated to promote the general agricultural interests, and should not operate to frustrate or retard the attainment of the other important objects contemplated by the detailed settlement.

5. The most obvious mode of providing against the mischievous consequences which the delay is calculated to produce, would be to renew, on a summary revision, existing engagements at an enhanced jumma, and for protracted periods.

6. In the event of its being deemed advisable to resort to this course of proceeding, the Governor-general is of opinion that the following principles should not be lost sight of:

7. The extended leases should not exceed 20, nor fall short of 15 years.

8. The detailed survey should go on during this period, preparatory to a settlement on the more accurate data which such survey is calculated to furnish.

9. The arrangement should be optional, and the collectors should propose it to the landholders, leaving them perfectly at liberty to adopt the other alternative of abiding the result of the detailed settlement, at the most early period at which it may be in the power of Government to effect it, in preference to the certainty of being subjected to one uniform demand only for a definite period.

10. It may, his Lordship is inclined to think, be fairly expected, that the great majority of landed proprietors in the Western Provinces would prefer a certain tenure for a long period to the state of feverish anxiety in which they must now be kept; but when they decline, his Lordship would consider it unadvisable (if not inconsistent with good faith) to render their acceptance obligatory.

11. It is true that section 3, Regulation II. 1826, authorizes a fresh assessment previously to a detailed settlement under Regulation VII. 1822; but this is only in cases where special authority may be conveyed by Government, and cannot fairly be made to include any general arrangement.

12. If the rights of any parties were to be compromised for even a limited period, it would be obviously unjust to carry into effect an arrangement, however otherwise beneficial, which could be productive of such a result. It should be distinctly understood, therefore, that the extended lease neither conveys any new right of property, nor alters the relative position of the engager towards his partners or his tenantry.

13. In a question of such vast importance, however, it is necessary to proceed with the greatest deliberation, and to consider maturely what would be the effect of granting to proprietors in the unsettled provinces long leases on a summary re-adjustment of the Government demand.

14. The Governor-general is fully aware that this proposition is not a novel one, that a similar course of proceeding has already been recommended, and that the honourable the Court of Directors have repeatedly deprecated any summary revision of the existing settlement.

15. It may not be useless to take a brief review of the past Revenue operations in the Ceded and Conquered Provinces, and to recapitulate a few of the occasions on which the Government and the Honourable Court have expressed their sentiments with relation to the subject of settlements, both previously and subsequently to the promulgation of Regulation VII. 1822.

16. The following outline is sketched from such of the public records as are now available to his Lordship for reference, and you are requested to state, if it should appear to be in any instance defective or erroneous.

17. You are aware, that on our acquiring the Ceded Provinces in the year 1802, the settlement of the Land Revenue of the country was made for a term of three years; and that in the proclamation notifying that arrangement, it was provided, that at the expiration of the three years a second triennial settlement should be made, and that at the close of the second settlement, a quartennial one should be concluded; further, that at the end of the 10 years, comprising the periods of the above settlement, a permanent settlement should be concluded for such lands as might be in a state of cultivation sufficiently advanced to warrant the measure. The arrangements so made, were approved and confirmed by the Honourable the Court of Directors, in a letter dated the 28th of August 1804.

18. Conformably with the determination so expressed, a second triennial settlement was made in 1805-6, on the same jumma as for the expired one.

19. Provisions of a similar nature (with such trifling alterations as the dates of acquisition rendered necessary,) were made in the year 1805, for the Conquered Provinces, Bundlecund and Cuttack, though with respect to the measures adopted for these provinces, it does not appear that the confirmation of the Honourable Court was ever distinctly communicated.

20. But in the year 1807, Government determining to anticipate the period fixed for making the settlement permanent, enacted Regulation X. 1807, by which it was provided that the

Appendix, No. 82.

Settlement of the Upper Provinces.

jumma assessed in the last year of the settlement then ensuing *, was to be fixed in perpetuity, provided the arrangement should receive the sanction of the Honourable the Court of Directors. This plan extended to the whole of the Ceded and Conquered Provinces, to Bundlecund and to Cuttack.

21. This arrangement was brought to the notice of the Honourable Court in a despatch dated the 31st July 1807, (paragraphs 37 and 38), and again, in a despatch of the 15th September 1808, when notifying the appointment of a new commission, consisting of Sir E. Colebrooke and Mr. Deane.

22. To those communications the Court replied in a despatch, dated 27th February 1810, (paragraphs 44 to 47,) in which they expressed their determination not to proceed immediately to a settlement of the Ceded and Conquered Provinces in perpetuity, stating further, that before determining on a point of such importance, they would consider it necessary to be fully apprised of the result of the settlement, and to have all the proceedings regarding it before them.

23. Again, in a despatch of the 1st February 1811, relative to Cuttack, they more distinctly declared their determination, that no settlement should be declared permanent, either in that district or in any other of the provinces, until the whole proceedings preparatory to it shall have been submitted to them, and the Resolutions of Government upon these proceedings shall have received their sanction and concurrence.

24. In their despatches of the 31st August 1810, and 14th December 1811, the Government confined itself to the object of removing the general objections stated by the Honourable Court. It expressed, at the same time, a confident persuasion, that the information furnished by the commissioners would entirely satisfy the Court of the expediency of the proposed measure.

25. The settlements of Seharunpore, Cawnpore and Goruckpore, had been already (12th February 1811) submitted to them for confirmation in perpetuity, with a recommendation, that partial exceptions should be made on special grounds stated by the Board.

26. A letter from the Honourable Court, in reply, under date the 27th November 1811, disallowed the permanency of the then existing settlement, and conveyed specific instructions, that the Revenues of the Ceded and Conquered Provinces should be administered under a renewed lease, for a term not exceeding five years.

Regulations 9 & 10, 1812, dated 11 July; 17 Assin 1219, F.S.

27. On the receipt of those orders in 1812, Government rescinded the rules of Regulation X. 1807, regarding the permanency of the settlements concluded under its provisions, and reverted to the declarations contained in the Regulations of 1803 and 1805.

28. In the Ceded Provinces, the decennial period, at the termination of which a settlement was to be made in perpetuity, had then nearly expired, the year 1219 ending in September 1812.

29. The Board were then directed to ascertain what estates were in a state of cultivation to warrant the conclusion of a permanent settlement, and in such cases to revise the jumma, on the principle of leaving the proprietors a profit of 10 per cent., and the jumma so assessed to remain fixed for ever.

30. They were further directed to furnish a report, specifying the estates which might appear not to be in a sufficiently improved state of cultivation to admit of a permanent settlement without a sacrifice of the public resources.

31. The Board, in a letter, dated 4th September 1812, applied for specific instructions in regard to the extent of waste, which should operate to exclude estates from the benefit of a permanent settlement, suggesting that all estates, of which two-thirds of the capable lands should be in actual cultivation, might (as a general rule) be fairly considered ripe for permanency, and that, though some exceptions might be expedient, yet the scale ought not to vary more than from one-third to one-fourth of waste.

32. The grounds on which this recommendation was founded, were chiefly the following: "That the soil of these provinces is, in general, much inferior to that of the Lower Provinces; that the seasons are more uncertain, and the crops liable to damage, in a greater degree, from drought and unseasonable rain, from frost, locusts, and frequent hail storms; that an exuberant harvest is, in the existing stage of society here, almost as detrimental to the landholder as a scanty produce; that cultivation can advance no faster than the demand for its produce; that there has not been yet time for abundant food to generate its natural result, abundant population; and that, if in tying down the landholders with perpetual obligations, a liberal scope be not given for the employment of their industry and capital, Government will itself be ultimately the loser, by the impoverishment of the landholder, and of the land itself, under an assessment which provides for no casualties."

Proceedings 28 Sept. 1812.

33. Government generally approved the principle proposed by the Board, and directed them to notice any exceptions from it, which circumstances might render necessary.

34. The Board further proposed, that the restriction which excludes from the benefit of a permanent settlement the proprietors of estates (in whatever state of cultivation) who might not have been in possession during the whole decennial period, should be removed. This proposition was negatived by Government, as being inconsistent with the instructions of the Honourable Court.

35. Under the above rules and restrictions, the Board of Commissioners proceeded to form a general settlement of the Ceded Provinces for the years 1220 to 1224.

36. The

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* Ceded, 1216 to 1219; Conquered, 1216 to 1218; Bundlecund, 1217 to 1219; Cuttack, 1216 to 1219.

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

36. The first district of which the settlement was reported, appears to have been that of Cawnpore.

37. In their Report on that settlement, the Board of Commissioners specified the several estates which, from their condition, appeared to fall within the scope of the proclamation; the land fit for cultivation, but not under tillage, being generally less than one-fifth, and in no cases exceeding one-fourth, and of which the proprietors had been under engagements during the three preceding settlements.

38. The Board at the same time expressed considerable doubts as to the accuracy of the accounts on which the settlements had been formed, and the Government on this ground resolved that the whole of the settlements should be considered temporary.

39. This Resolution was communicated to the Honourable Court in a letter, dated 1st January 1815.

40. In their reply, they entirely approved the determination not to confirm the settlement in perpetuity, but to leave it open to revision, after the resources of the country had been better ascertained, and individual rights established.

General Letter from Europe, dated 2 April 1817, para. 49, *et seq.*

Proceedings 18 Nov. 1814.

41. The same principle was adopted in regard to Bareilly and Shahjehanpore, although in those districts the settlement was made under the personal superintendence of Mr. Deane, and a very large increase obtained, the Board having stated, that " no sufficient dependence could be placed on the statement of land in and out of cultivation, whether formed from the recorded ruckba of the modzena, or from the dowls of the local officers."

42. The determination of Government was entirely approved by the Honourable Court.

General Letter from Europe, dated 2 April 1817, para. 55, *et seq.*

43. The sentiments of the Honourable Court, in regard to the settlements subsequently reported on, had not been communicated up to September 1820, and the last occasion up to that date, on which any specific instructions were communicated to the Board of Revenue, in regard to the permanency of the settlements submitted by them, was in the orders passed on their report regarding Furruckabad.

44. Those were conveyed (in a letter, dated 6th September 1815) in the following terms:

1220, 1221, 1222, 1223, 1224.

" In your present report, you recommend that the settlement formed of the district of Furruckabad, for the years specified in the margin, be, in various instances, rendered permanent, under the provisions contained in Regulation IX. 1812. Judging solely from the sentiments expressed by you, the Vice-president in Council would necessarily conclude, that the zemindars were entitled to the benefit of a permanent settlement; it appears, however, to the Vice-president in Council, that more precise information is required to enable the Government to form a mature judgment of that important question. 'By precise information,' the Vice-president in Council alludes principally to the proportion, which the cultivated part of the different estates may bear to the uncultivated; but exclusively of that object, there are various other points which appear to require elucidation previously to the adoption of so important a measure as a permanent settlement, such as the proportion of the gross produce which the ryots should pay, whether in kind or money, to the zemindars; a clear definition of the sources from which the latter are and are not entitled to draw rent from the peasantry, as more fully discussed in my letter of the 9th May last, and (among other points) an accurate and well-ascertained boundary of the different zemindarrees. It was the object of the orders of Government of the above date, and of those very recently* issued to you, respecting the offices of canoongoe and putwarree, and of the communication at the same time made to you, respecting the formation of an establishment for the survey of estates, to place within your reach the fullest means of forming an accurate judgment of the several questions above noticed, affecting equally the general interests of Government and of the community, in the several gradations from the Sudder malguzar to the actual cultivator of the soil. The arrangements to which these remarks allude, being now in progress, the Vice-president in Council is of opinion, that it would be premature, in any case, to conclude a permanent settlement, until Government shall be enabled to avail itself of the advantage which may, no doubt, be derived from the different sources of information already noticed. In stating these observations, the Vice-president in Council is satisfied that he is likewise expressing the sentiments of the Honourable the Court of Directors, who, among other points, observe in a despatch, very recently received from them, 'that it was for the constituted authorities at home, aided by the information transmitted by the local Government, to decide whether the land was or was not in such a state as to warrant a measure irrevocable in its nature, and involving so materially not only the financial interests of the Government, but the welfare and prosperity of those living under its protection'."

* 12th ultimo.

" The Vice-president in Council is desirous that it should not be understood by the foregoing remarks, that Government attaches less importance than previously to the conclusion of a permanent settlement. His sentiments on that question generally remain unaltered, but his own views of the subject conspire with the sentiments of the authorities at home to render him anxious that such settlement should be formed on the most accurate data possible."

45. In the Conquered Provinces, the settlement which Regulation X. 1807 had rendered provisionally permanent, expired with September 1811, before the Honourable Court's orders, under which Regulation X. 1812 was passed, were received.

46. The measures followed in regard to those provinces are thus described by the Board of Commissioners:

" On the expiration of the second triennial settlement, the collector proceeded to a re-settlement for four years of those lands which had remained in farm; no interference took place at that time with regard to the zemindarree estates, as they were deemed to have been settled in permanency under the promise held out by Regulation X. 1807.

Appendix, No. 82.

Settlement of the Upper Provinces.

"These partial re-settlements were not submitted to Government, as the subsequent disapprobation by the authorities in Europe of the promised permanency might have involved the necessity of recurring, in the zemindaree estates also, to the original provisions of section 5, Regulation IX. 1805, which had prescribed the formation of a third settlement for four years, from 1219 to 1222. But as Regulation X. 1812, which announced the revocation of the promised permanency, was silent in regard to this intermediate settlement, and contented itself with providing prospectively for the settlement to be formed in 1223, on the completion of the decennial period from the conquest, no general re-settlement, under the original enactments, was made, and the assessment of the last year of the former settlement was permitted *sub silentio* to remain in force in the zemindarree estates."

47. With the exception of Merut, the whole of those provinces were admitted, under the rules of Regulation IX. 1818, to the benefit of an extended settlement to the expiration of the year 1232.

48. In a Minute recorded by Lord Hastings, on the subject of the Revenue of India, and dated the 21st September 1815, he introduces the following observations:

"The first general attempt that was made to form a settlement by means of the collectors in person, on a knowledge of the actual assets, may, therefore, be dated from the year 1807–8.

"There was a difficulty, however, of obtaining materials to be trusted. The canoongoe offices were accordingly restored on the part of Government, and, it was expected that the information they would afford, combined with the Mofussil accounts of the putwarrees, to which they formed a check, would be sufficient materials for an accurate and equitable settlement.

"They are the only regular materials possessed at the present day. But as the putwarrees are the servants of the zemindars, and not in the interest of Government, while the old records of the canoongoes' offices were found in a most confused and mutilated state, no confidence can be placed in the authenticity or correctness of either.

"A collector, however, about to assess a pergunnah, procures first from the canoongoe a general ruckba of its extent, and a dowl or estimate of its average produce. He is convinced that these are not to be relied upon, indeed the materials upon which they are formed are not sufficiently known to him; he accordingly looks out for such other information as may be within his reach, and as no village is without a spirit of party and opposing interests, khyrkahie information, anonymous and otherwise, is always obtained without difficulty. The putwarree accounts of each village are then called for from the zemindar, but as it is evidently his interest to withhold the true accounts, those produced cannot be expected to be authentic, indeed every item of information is contradictory, and nothing but the names of a number of villages are known for certain.

"After determining with whom the Government is to engage (a question frequently of the utmost nicety,) the collector considers the former assessment of the village, compares it with all the information he has received, and having endeavoured to form an estimate of its capability, offers it to the proprietor at the rate of assessment he conceives it capable of yielding. The proprietor denies the extent of capability, when the collector threatens measurement; the dread of an exposition of the real state of which will generally induce an acceptance of the offer; sometimes, indeed, the threat of seeking another, who will contract on the terms proposed, either as a farmer or from among the joint proprietors, may be superadded to the threat of measurement, and contribute with it to the acceptance of the offer. But the measurement is the most legitimate check the collector can exercise; and so long as it is only the dread of this which operates as an inducement to accept, there can be no fear that the rate proposed is beyond the capability of the village; on the contrary, the proved efficacy of the threat affords the clearest inference that the real extent and produce of the village are still unknown, and that Government has not its full legitimate right.

"Should, however, the collector have overrated the capability, the proprietor is the party who will solicit measurement; indeed, this is the only criterion to which they can both resort with confidence in their dealings one with another.

"It is to be regretted, however, that the shortness of the period for which settlements are made, and the consequent haste the collector is in to complete them, render him averse to the adoption of a mode of assessment attended with much trouble and delay, and prevent him from having more frequent recourse to measurements. But it must be obvious to every one, that until the collectors may be afforded the means of recurring more frequently and readily to this criterion, by the preparation of an accurate record of the extent of every pergunnah, taken from actual measurement or survey, there can be no security that the assessment is at the rate intended, or that land is not withheld from the rent-roll of Government."

49. The principal evils which presented themselves, owing to the former system, were that, from the want of an accurate record of the state of things as they actually existed, the Government was defrauded of its Revenue, the public burthens were imposed unequally, and the proprietors of lands were defrauded of their estates, and reduced to the level of common cultivators. Our ignorance of fiscal matters had induced public sales in some districts to an enormous extent. For the default of one man the interests of one hundred were transferred, or were supposed to have been transferred, and the purchasers were generally the retainers of our courts or cutcherries, or some influential individual in the district, whose wealth enabled him to corrupt the public functionaries.

50. The interval between the years 1815 and 1820, appears to have been occupied in collecting the information required by the Honourable Court of Directors, in their despatch,

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

dated the 17th of March of the former year, and the result of the inquiries made were communicated to England on the 16th of September 1820.

51. In a letter * of the same date, the Government observe as follows:

" It is then our unanimous opinion, that the system of a permanent settlement of the land Revenue, either upon the principle of a fixed jumma, or of an assessment determinable by a fixed and invariable rate, ought to be extended to the Ceded and Conquered Provinces, as soon as it may be practicable fully to ascertain and accurately to record the value and capabilities of the individual mehals to be assessed, and the rights and privileges of the various classes having an interest in the land; and to frame such provisions, founded on the ascertained usage of the country, as shall appear necessary for their future security.

" We are equally unanimous in opinion, that the extension of a permanent settlement to the provinces in question, without a minute investigation, of the nature above indicated, would involve the risk of a considerable sacrifice of Revenue, and the still more serious evil of leaving in jeopardy the rights and properties of a large body of your subjects."

52. As the then existing settlement in the Ceded Provinces would expire with September 1822, the Government solicited instructions from the Honourable Court before that period, and in the meantime, on the 22d of December 1820, circulated instructions to the several Revenue authorities, explanatory of the most important points connected with the plan for the Revenue administration of the unsettled provinces. The Resolution containing these instructions was sent to the Honourable Court on the 11th February 1821.

53. In the 5th and 6th paragraphs of the letter of the Honourable Court to this Government, dated 1st August 1821, they observed, " The settlement, however, which you propose to make for the extended period contemplated in the 20th paragraph of your letter, appears to us to be inexpedient, because the long period of 10 or 15 years, even with the greatest caution on your part, could not fail to interfere with the progress of the revision which you propose to make, 'village by village,' and is calculated to convey a notion, that it was preparatory to the introduction of an arrangement in perpetuity.

" We cannot, therefore, sanction the continuance of the existing temporary settlements beyond a further period of five years; and we direct that under this extension specific arrangements may be made by you to prevent this renewal of the settlements from impeding in any manner the local inquiries and consequent adjustments which are in your contemplation."

54. In the 41st, 42d and 43d paragraphs of their letter, dated the 10th December 1823, the Honourable Court observe: " We mention these cases in which you appear to have it in view to create property where it does not now exist, for the purpose of declaring, that you are to consider all such creations as included in that interdiction which you have already received, to make any arrangements in perpetuity, till we have had an opportunity of determining whether they are or are not for the public benefit, and of course till that knowledge is obtained which ought to precede all final determination on the subject.

" Although we are thus decided in our prohibition of all such steps as cannot be retracted till the grounds upon which they are taken are sufficiently known, we are at the same time most anxious that the bounds of moderation should never be passed in the assessment, and concur also in the views which are so strongly pressed upon our notice by you, respecting the utility of giving that peace and security to the minds of the people, which are much impaired by a demand varying from year to year.

" There are two modes of proceeding for the attainment of this end. The one is, to make settlements on leases for long periods at once; the other is, to continue the same assessment without variation, where no peculiar reason requires a re-adjustment from one period to another, but to make the periods of moderate duration, say of five years, the same assessment going on perhaps for ten or even for twenty years."

55. As being intimately connected with the subject, I am directed to notice here another enactment, the circumstances leading to which were thus adverted to by Mr. James Stuart in his Minute, dated the 29th of September 1820.

" During the first six or seven years which followed our acquisiton of the provinces ceded to us by the Nawaub Vizier, the mal-administration of Allahabad, and some of the neighbouring districts, combined with the intrigues and influence of certain opulent and powerful Natives, and the poverty and ignorance of the zemindars and talookdars, led to the abusive alienation to a great extent of landed estates within those districts, and to the consequent ruin and extreme misery of the proprietors.

" For a full detail of those transactions I refer to the Reports from the Board of Commissioners and from Mr. Fortescue, in his capacity of judge and magistrate of Allahabad, cited below † The matter is also stated in Mr. Secretary Mackenzie's Report, on the settlement recorded on the Revenue Proceedings of the 16th September 1820, paragraphs 533 to 544.

" From those documents, of which, for convenience of reference, extracts are annexed to this paper, the Board will observe that a special commission was strongly recommended by the Board and Mr. Fortescue, for the purpose of investigating the alleged abuses, and affording redress to the injured parties.

" The

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* Along with this Letter, a Memorandum, drawn up by Mr. Holt Mackenzie, was also sent to the Honourable Court; and in this it was suggested, that they should be solicited to state what proportion of waste was to be held as excluding from the benefits of a permanent settlement, but of this they appear to have never taken notice.

† Civil Cons. 10 Oct. 1810, Nos. 10, 11, 17 & 19; 12 Aug. 1817, No. 34.

Appendix, No. 82.

Settlement of the Upper Provinces.

"The consideration of the measure was postponed for the time, and has not been since resumed, owing, probably, to the suspension of the introduction of a permanent settlement into the Ceded Provinces.

"Now that the measure of settlements in the Ceded and Conquered Provinces upon fixed and permanent principles is again under consideration, I venture strongly to recommend to the Board the institution of a special commission, as formerly suggested, for the purpose of investigating the abusive alienations in question. I beg, accordingly, to submit to the Board the accompanying paper, comprising an outline of the plan upon which the commission should be instituted."

56. Mr. Stuart's proposition was agreed to by Government, and Regulation I. of 1821 was passed, "for the appointment of a special commission in the Ceded and Conquered Provinces, for the investigation and decision of certain claims to recover possession of land illegally or wrongfully disposed of by public sale, or lost through private transfers effected by undue influence, and for the correction of the errors or omissions of the proceedings adopted by the Revenue officers, in regard to the record and recognition of proprietary rights, and the ascertainment of the tenures, interests and privileges of the agricultural community."

57. The reply of the Honourable Court, regarding the principles of the settlement, not having been received, the Government thought that no further delay was admissible, and accordingly promulgated Regulation VII. of 1822, the enactment which prescribes the detailed mode of settlement.

58. In a letter to the Court of Directors, dated the 1st of August 1822, this Government observed as follows:

"In the Ceded and Conquered Provinces our separate despatches relative to the settlement will show that we design, as far as practicable, to adjust, through the agency of the collectors, the rights and interests of every ryot in every village, as it may be settled, and specifically to define the rights of the zemindars, with reference to the Mofussil jummabundee so made."

59. In their reply, dated the 10th November 1824, the Court used the following emphatic expressions:

"Regarding this subject as of paramount importance, and the means of obtaining the end which is here proposed as affecting the character and prosperity of your Government more deeply than almost anything else to which your attention can be directed, we feel the greatest satisfaction at the agreement which is, in these paragraphs, evinced between your views and our own."

60. In a letter from the Honourable Court, dated the 18th of February 1824, they thus express themselves:

"It is painful to us to receive such strong testimony as that which is here afforded to the unfaithfulness of the putwarree accounts. The case, too, appears nearly the same with those of the canoongoes. These melancholy facts, so fully before you, have, we doubt not, supplied you with additional motives for earnestly prosecuting those general measures which you have in contemplation for ascertaining, by your own inquiries, the extent and value of the land in the several districts, and the rights of those who claim a share in their produce."

61. In a letter, dated the 29th of September 1824, the Honourable Court observe as follows with respect to the districts of Merut and Goruckpore:

"In consequence of the lapse of nearly three years before you were called upon to sanction this settlement, you could not with any advantage have withholden the confirmation of it, though you were satisfied that it had been formed on very imperfect data. It was very necessary, in the circumstances of the district of Merut, to direct, as you have done, that it should not be included in the proposed extension of the present settlement of those provinces for another period of five years, but that a detailed settlement should be formed anew for the years 1228 to 1232 inclusive. We trust that your hopes have been realized of correcting all the material defects in the preceding settlement, and attaining information on those interesting points on which the prosperous administration of the district must depend. As the people are represented by the collector as in the deepest poverty, which, though partly owing to the calamity of adverse seasons, he yet ascribes, in a great measure, to severity of assessment, we do not expect any enhancement of the public Revenue; but we are desirous that the assessment should be regulated by the actual condition of the mehals, and are, therefore, anxious to be informed that effectual measures have been taken to redress every grievance arising from over-assessment.

"It would be better, we think, where there is not special reason to the contrary, to adopt it as a rule to revise those settlements with which you see reason to be dissatisfied. We think you have been led to over-estimate the inconveniences of such inquiries, and we are of opinion that leases, or settlements of considerable duration, the benefit of which we estimate highly, cannot safely be granted without previous local investigation, conducted by intelligent and qualified officers. We have already apprised you of our sentiments on the scheme for a general and durable settlement of the Ceded and Conquered Provinces, and it is our intention to communicate to you more fully our opinions upon this important question. We much approve of the observations contained in Mr. Mackenzie's letter, dated 7th August following, in reply to the Board's Report, but we think that you ought to have pointed out to the Board the utter inefficiency of a zemindarree permanent settlement to secure the attachment of the village proprietors, from which class, the Board stated that the Native troops of Government were principally drawn, because all past experience has proved that the village proprietors have even suffered more than Government from that mode of Revenue settlement."

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

62. Speaking of pergunnah Handya, in the same letter, they observe, " In forming the new settlement intended for a term of five years, you expected that the collector would be able to ascertain, and record in the fullest manner every point connected with the adjustment of the Government demand, and the determination of the rights of the agricultural community. This is an object of such vast importance, that we should have contemplated the accomplishment of it, even in this single instance, with the greatest interest."

63. Relative to Bundlecund, they say, " In the spirit of these remarks we also concur. If the rights of individuals in the villages could be fully defined and secured, a settlement by villages, or one still more summary, might be unexceptionable. But while 'the defectiveness of your laws, and the insufficient administration of them,' is such as to have produced, you say, 'much of the confusion in Bundlecund,' we are satisfied, that where the parties are entirely left to apportion the public demand, the weaker members of the village community will continue to be exposed to oppression; you however trust that the new powers given to collectors, under Regulation VII. of 1822, will remedy these and other evils. We shall expect to be distinctly informed, whether the provisions of that enactment afford, in their practical operation, a prospect of accomplishing the ends which you wish to attain by them."

64. They proceed, in the same letter, to offer the following general observations:

" In these settlements the most important objects of consideration are, the questions which arose with respect to proprietary rights, on which we are sorry to find that you are in possession of so little information for your own guidance, or for ours. The son of Rajah Nyne Sing, and the zemindars of the talooks of Sheorajpore and Terwa, have set up claims to proprietary rights of a very extensive nature. These you have subjected to inquiry, and in the meantime have made such temporary arrangements for the management of the lands as the interests of Government and of the several classes of occupants appeared to require. In all this your proceedings merit approbation. We principally regret that the inquiry is about to take place under circumstances which afford but little security of its fully answering its end.

" Some new and specific rules you say are required for determining the mode of settlement to be followed when between the hereditary owners of land and the Government a third party of a different class intervenes, possessing a distinct hereditary title of management; you add, our judgment inclines generally to the measure of discontinuing the agency of such intermediate managers, and of making suitable compensation for any interests of which they may be deprived. We have so explicitly given our approbation to this principle in a preceding paragraph, that it is only necessary here to say that the propriety of adopting it in the three cases now under consideration is strengthened by the peculiar circumstances. The inquiry, therefore, with respect to the three claimants is merely that of compensation.

" On this subject you confess that you are in a state of darkness and uncertainty, which is greatly to be lamented. We have frequently, you say, had occasion to remark, that some entirely new provisions are necessary for adjusting the relative rights of parties possessing distinct interests in the same mehal, that the properties of each may be duly maintained, or where set aside, that due compensation may be allowed. It also, you add, appears to us certain, and the proceedings on the present case support the conclusion, that there can be no assurance of the state of property in any mehal being fully developed, unless the Revenue officer shall be enabled to conduct his inquiries on the spot, village by village, proceeding upwards from the persons who till the ground to the Government itself, and noticing distinctly all the classes who share in the produce or rent of the land, the extent of the interest of each, and the nature of the title by which it is held. This, we are happy to say, is a correct conception of the inquiry which is so urgently required. You are already acquainted with the doubts which we entertain whether it can be safely confided to the collectors, and with the means which have suggested themselves to us as calculated to add to the security of its being duly performed. You will receive a more full exposition of our sentiments on the subject in a subsequent despatch, and in the meantime are directed not to grant powers of this vast importance, without all the securities for the proper exercise of them which the nature of the case admits.

" What you subjoin has made, we trust, as deep an impression on your minds as it has on ours; that the more you consider the subject and reflect on the extent and variety of the information to be ascertained and recorded, the more you feel constrained to acknowledge that the task of forming a settlement, wherein the interests of the Government and its subjects shall be jointly consulted, is yet almost to begin.

" The claims of the three zemindars rest partly on sunnuds or grants of preceding governments, partly on deeds of sale, and partly on length of possession. It is clear that the rights of the parties, whose interests will be involved in your decision, can be satisfactorily investigated only in the way which you have described, namely, by ascending from the ryots or village cultivators. These, we presume, are, as is generally the case in every part of India, hereditary occupants of the village lands, entitled to the whole produce of those lands, after satisfying the demand of Government and certain other charges fixed by custom. Whatever rights are claimed by any other parties must be distinct from the primary rights of the ryots, and ought to be so defined and guarded as to prevent all encroachments upon them.

65. " In the 28th paragraph of their despatch, dated the 24th October 1827, they observed, with respect to the district of Goruckpore, as follows:

" We approve the steps which you have taken for ascertaining the facts necessary for a settlement of this district in detail, and the mode in which you prevented an increase of assessment upon a summary inquiry, apprehending, as you say, that if a summary re-adjust- ment

Appendix, No. 82.

Settlement of the Upper Provinces.

ment of the jumma should be attempted by the collectors, the excited expectations under which those officers would act would in many instances lead to an excessive demand. We regret that the state of the service did not enable us to employ such means as would ensure a speedy accomplishment of the necessary investigation, which investigation we trust has in its progress received no ordinary degree of your attention, as the proceedings now before us are not such as to inspire us with great confidence in the local management.

66. " In a letter, dated 2d January 1829, treating of the special commission instituted under Regulation I. 1821, they observe, ' We wait anxiously for information relative to this point, because it is upon the power of such a commission as this to make settlement and registration of rights, that, as we have on more than one occasion intimated to you, we build our hopes of seeing accomplished that great inquiry which you have instituted in the Upper Provinces. We have concurred with you in regarding this as the necessary foundation of any satisfactory and durable settlement of the land Revenue, and as affording the means of determining with facility, and of checking for the future, disputes in regard to the rights of landed property. We have all along, however, felt great apprehension in trusting, to such an extent, decision upon what is, or what is not to be every man's property to inquiries performed by the collectors, which may be sometimes more, sometimes less careful, but must always be wanting in some of the most essential securities for good judicature. We have, therefore, looked with deep interest to the experience which might be afforded by this commission, which, making its inquiries in a manner strictly judicial, would, under proper arrangements, form a species of tribunal fit to be trusted with those decisions, leaving to collectors the task, not of deciding, but of bringing forward evidence and aiding inquiry.

" We are happy to perceive that views on this subject analogous to our own have been entertained by an officer of so much experience, and of whose judgment we have so high an opinion, as Mr. Ross, who, in his Minute already quoted, says, ' It is exceedingly desirable that the Mofussil commission should be enabled to accomplish all the objects of its appointment, because in accomplishing those objects it would be aiding most materially towards the completion of the great work commenced under the provisions of Regulation VII. of 1822, namely, that of ascertaining and defining the nature of the landed tenures, and the rights, interests and privileges of the various classes of the agricultural community in the Ceded and Conquered Provinces. In fact, clause 7, section 2, Regulation I. of 1823, requires the commission to perform this work in every mehal or estate in which a claim of right of property is preferred to it; and there is scarcely a mehal or estate in the said provinces in which a claim, cognizable by it on some of the grounds stated in Regulation I. of 1821, and Regulation I. of 1823, may not be preferred to it.

" On the utility of the great work referred to I need not enlarge; a definition of the rights and privileges, which it is its object to ascertain, is in short necessary to their security and to the welfare of the agricultural community, and until they shall be adjusted and defined it is vain to expect that the disputes, which must be ever arising respecting them, can be satisfactorily decided by the ordinary courts of justice, however excellent the constitution of those courts may be, or that any very considerable improvement of the country will take place."

67. From the above detail of past measures it will be seen how much importance has been attached by the preceding governments and by the home authorities to a detailed settlement of the country. It will be seen also, that although the Honourable Court have strenuously objected to the formation, under existing circumstances, of a perpetual settlement, they have not manifested any decided repugnance to the grant of long leases. But if the latter measure be unquestionably advantageous in itself, and if, as his Lordship believes is the case, a minute survey and detailed settlement cannot be effected within a period of considerable duration, there seems no reason why, during that period, the proprietary classes should not be left secure in the enjoyment of the fruits of their industry, and why a measure should be retarded which cannot fail to remove in a great degree the existing obstacles to the improvement of the country.

68. It must be admitted that great objections are urged to any settlements not framed on the basis of minute and detailed inquiries, and having been urged by such high authorities, they naturally induced the Governor-general to pause before he invited a renewal of the discussion; but his Lordship is fully satisfied that the time has arrived when it is advisable to require the best information which the most competent local authorities can furnish, and to weigh with the most scrupulous attention all the arguments which may be adduced either for or against any charge in the existing system of settlements.

69. It may here be premised, that no detailed information appears ever to have been submitted to the Honourable the Court of Directors, as to the actual progress of the surveys under Regulation VII. 1822, and that it is probable their sentiments would have been different, had they been acquainted with the real state of the case.

70. His Lordship, in the course of his present tour, has every where had cause to deplore the slow progress that has been made in the work, and still more the disinclination (which could not be concealed), to an active and zealous prosecution of it. This certainly is no argument to be used against the prosecution of the undertaking, though it must be admitted to furnish ground for apprehension that it cannot be so expeditiously accomplished as there was originally reason to hope.

71. Your Board will of course furnish a detailed statement of what has been done in the several districts, and of the prospect which may present itself generally for the future; but his Lordship does not wish you to postpone the expression of your sentiments to the present question, which may be given with reference to what has already passed under your observation, and to the further information which you may derive from the Commissioners, to

whom,

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

whom, of course, you will address such questions as you may consider best calculated to elicit early and correct replies.

72. It is not the intention of his Lordship, in the present place, to discuss the merits of the system which, by the enactment of Regulation VII. 1822, it was intended to introduce. There can be but one opinion as to the soundness of its theory; its practical application to the state of things in this country is all that can be doubted; nor does he propose to enter into any detail as to the course which he would consider it advisable to pursue, for the sake of facilitating the progress of the survey.

73. It is sufficient here to observe, that whatever may be the course of proceeding ultimately determined, it is obvious, and was indeed admitted, in the communication made by this Government to the Honourable Court, under date the 28th December 1821, that, considering the great extent of country to be settled, the vast number of villages to be separately surveyed, the variety of tenures by which the land is held, the intermixture of private properties and of Revenue divisions, the projected survey will be the work of a long series of years.

74. The question now to be determined is, whether Government is to await the tedious progress of the measures prescribed by Regulation VII. 1822; in other words, whether the progress has not been, and is not likely to continue to be, so tedious, as to render some intermediate measures expedient and beneficial to the country at large.

75. The grant of long leases on summary inquiry being the measure which, as already stated, most obviously suggests itself, its advantages and disadvantages should be carefully ascertained and maturely considered.

76. But in order to determine whether this measure should be resorted to, we should know what has already been done, and what time is expected to be requisite for doing what remains to be done. This will display the inconvenience of the existing system, and will probably show that the work has proceeded with a dilatoriness which could not have been anticipated.

77. In the 18th paragraph of your letter to my address, under date the 7th December last, you observe, that so far as anything material is concerned, settlements of the nature required by Regulation VII. of 1822, can hardly be said to be in progress. This surely is discouraging enough, to whatever cause such a lamentable failure may be ascribed.

78. In a letter from the Sudder Board, under date the 20th November 1829, they acquaint the Government that the collector of Balasore is of opinion, that the settlement of one mehal (the jumma of which is only rupees 13,586), will occupy his exclusive attention for three years, during a period of three months in each year; and they proceed to make the following observations and suggestions:

The length of time, however, which the collector of Balasore expects to be occupied in completing the settlement of one mehal, of very moderate extent, affords no very encouraging prospect in reference to the progress likely to be made in the work of revising the settlements in that division of Cuttack; yet we have no reason to believe that there exists any want of zeal or qualifications, on the part of that officer, in the discharge of his public duties.

The proposition submitted by Mr. Ricketts, in the 14th and following paragraphs of his letter, of granting extended leases of 25 or 30 years to those zemindars who may be willing to secure the benefit of a long lease at the existing jumma, by the payment of a per-centage on that jumma, in the way of commutation for any increase of Revenue which might be demandable on a revision of the existing settlement, may not be considered by Government wholly undeserving of attention, provided the landholders generally in Cuttack should be disposed to accede to the suggested arrangement, which should, of course, be wholly voluntary. The term of settlement to be concluded, on application of the parties, might extend from 10 to 30 years, the increased demand being proportioned to advantages conferred, with reference to the period of the lease; those estates of which the proprietors might not be disposed to avail themselves of the option allowed, being the first subject to a revision of the settlement under the provisions of Regulation VII. 1822.

Should your Lordship in Council be of opinion, that the principle of the arrangement suggested by Mr. Ricketts is unobjectionable, and is not incompatible with the provisions of Regulation VII. 1822, it may be expedient to ascertain the sentiments of the commissioner in Cuttack, how far such an option would be acceptable to the landholders in that province, and whether he is aware of any, and what, objections to the measure.

79. On the subject of this communication, so far as concerns the suggestions which are connected with the point now to be considered, the Government does not appear to have recorded any opinion.

80. In a late communication from yourselves, dated the 1st February last, you recommend the adoption of certain measures for expediting the progress of Revenue surveys in Goruckpore and Azimghur; but your recommendation is made with advertence to peculiar circumstances and local facilities which are found to exist in the tract of country in which you propose to introduce the system you advocate.

81. All experience proves that the actual survey and valuation of lands is laborious and expensive, and when to this is added the ascertainment and adjudication of a great variety of complex and conflicting rights, the process must inevitably be tedious in the extreme.

82. The survey undertaken at Madras, under the superintendence of Sir Thomas Munro, occupied, it is true, a comparatively short period, but it is obvious that in point of simplicity the operations to be here conducted, or which it has been designed to conduct, will bear no comparison with those of the sister presidency.

83. Without intending to pass any final opinion on the arrangement which you have recommended for the survey of Goruckpore and Azimghur, his Lordship is inclined to believe that

Appendix, No. 82.

Settlement of the Upper Provinces.

that should it even prove successful to the full extent of your anticipation, it cannot be completed within a reasonable period, so as to justify the surrender in the interim of the large accession of Revenue which intermediate long leases would be calculated to secure.

84. It should always be borne in mind, too, that the Resolutions of Government on this subject contemplate, to use the words in paragraph 15 of the Resolutions under date the 22d December 1830, " a leisurely course of proceeding, which would have enabled the collectors to effect the settlement of their districts, village by village, during the favourable season of the year; to have examined the accounts of each; and to have personally superintended any measurement that might have been undertaken."

85. Should you see reason to dissuade the Government from pursuing any other course than that prescribed by Regulation VII. of 1822, you will, in communication with the local officers, furnish your opinion as to the best mode of simplifying, and consequently expediting, that process consistently with the attainment of the objects thereby contemplated, namely, the combination of the revision of the jumma with the ascertaining and recording the tenures, rights and privileges of all persons possessing an interest in the land.

86. Should you, on the contrary, think it unobjectionable to anticipate the progress of the detailed settlement, you will of course state what in your opinion should be the duration of the intermediate leases, and how far they could be granted consistently with the existing Regulations.

87. The last section of Regulation II. 1826, has the following provision: " Lease for a like period (15 years) may also be granted to zemindars and farmers in cases where from special local circumstances the measure may appear necessary, with a view to the reclaiming of waste, the construction of works requisite for the extension of cultivation, or otherwise for the improvement of the country." But his Lordship observes, that this provision, besides being intended to be special in its operation, apparently alludes only to cases in which the settlement has been actually revised, and even with regard to them does not convey sufficient discretion as to the term of lease. That rule would consequently appear inadequate and inapplicable to the measure under discussion.

88. I am now directed briefly to state to you what occurs to his Lordship as constituting, in his opinion, the chief advantages and disadvantages of a deviation from the strict line of proceeding laid down in Regulation VII. 1822.

89. The chief advantage attendant on the immediate grant of long leases would seem to consist in tranquillizing the minds of the proprietary classes, in affording them greater inducement to promote the prosperity of their estates, and in creating motives of attachment to the Government under which they would enjoy benefits of a nature which may be considered solid and permanent in comparison with any they have hitherto experienced.

90. That these advantages are in the highest degree important there can be no doubt, and that they would immediately follow an extension of the terms of leases has been the almost unanimous opinion of all the officers, both European and Native, whom his Lordship has had the opportunity of consulting.

91. On the other hand, the chief disadvantage has been said to consist in the danger of over assessment, arising, in cases of doubtful or disputed proprietary claims, from the eagerness of competition, and in the danger to which the interests of the subordinate tenantry might be exposed from the summary nature of the process.

92. In the instance of the Goruckpore, it was strongly recommended to Government to anticipate the progress of Regulation VII. 1822, and the recommendation was rejected by Government and the Honourable Court, on the ground, as already stated in the 65th paragraph, that if a summary re-adjustment of the jumma should be attempted by the collectors, the excited expectations under which those officers would act, would in many instances lead to an excessive demand.

93. But his Lordship is disposed to believe that the collectors might be easily cautioned against indulging in excited expectation, and this, if the only one, would not appear to be an insuperable objection. Indeed, where the offer to pay an increased rate of jumma should be perfectly optional, it is difficult to conceive (supposing the party offering to have no fraudulent object in view, to be himself the undisputed proprietor, and not to be actuated by a desire to outbid competitors) whence the danger of over assessment could arise.

94. There might indeed be some danger that the rights of the subordinate tenantry would be sacrificed if the summary inquiry were intended as preliminary to permanent settlement, and there may be some difficulty, under the summary process, in protecting the rights of the subordinate proprietors and the tenantry at large; but their condition cannot certainly be deteriorated and may be improved by the improvement of the tenure of the superior.

95. It occurs indeed to his Lordship that the danger, if any exist in this respect, might be avoided by resorting to a process somewhat similar to that prescribed to the Bombay Government by the Honourable the Court of Directors, in the subjoined copy of the 31st paragraph of their letter to that Presidency, under date the 11th August 1830.

" From what has been already stated, you will comprehend that, in our opinion, there is but little protection for the ryot, when subject to the exactions of a party who stands between him and the Government, without a definition in writing of what he has to pay. In effecting this where grassias, and people of that description, are concerned, address will at first be necessary, because attention to their feelings ought to be observed. Even Mr. Williamson, however, in the quotation which you adopt, acknowledges the necessity of interference to prevent abuse, and the making of any demand that is contrary to custom. But if that which is according to custom has thus to be ascertained at all events, what is there to hinder it from being defined, in the first instance, by a pottah for a number of years? The consequences of this must immediately appear to you to be most important; and it

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

occurs to us that there is a mode of accomplishing this object less likely to disturb the feelings of the grassias than any other mode of interference to which you can resort. These grassias, and other parties of a similar sort, might be called upon to give in a statement of the customary rates, with a list of the individuals subject to their demands, and a specification of the amount which, according to those rates, they would impose upon each. The collector having received these statements, should use what means are in his power to prove their correctness, and, when he has satisfied himself in regard to this point, he should cause pottahs to be delivered to the ryots, by which the amount of the grassias' demand upon them would be accurately defined. It appears to us also that publicity, among the parties concerned, given to the whole of this proceeding, would add greatly to the chances of its success. To this end the statement of the grassia, or superior of whatever denomination, of the demand to be made by him upon each ryot should be fixed in the village to which it relates, and the inhabitants invited to communicate their remarks on it to the collector; and after the pottahs are granted, a table of the payers, and of the amount which each individual has to contribute, should be permanently fixed up in the village, for the information of those who are concerned."

96. In some instances remissions may be necessary (though it is to be hoped in few) in which the existing assessment is too heavy to be borne during the interval which may be expected to elapse before the completion of the detailed settlement; and as to the anticipated advantages, it must be admitted that we cannot hope to gain much additional Revenue in these provinces from the lands which are at present subject to assessment; for sources of increase, we must look to extended cultivation and to the resumption of rent-free tenures.

97. These questions, however, will be more satisfactorily discussed by you in communication with the several local authorities, whose practical experience will probably enable them to point out many advantages and disadvantages attendant on the proposition, which cannot be embraced in any theoretical view of it.

98. Uniformity in such a question is neither to be expected nor desired; and it is obvious that, independently of the local facilities or difficulties which may present themselves for the conduct of the detailed settlements, the recommendation with respect to each district may in some measure depend on the prevailing notion which may be entertained as to the heaviness or lightness of the assessment, and the simplicity or complex nature of the various tenures which may be found to exist.

99. It may indeed admit of a question, whether, without minute inquiry and deliberate investigation, the Government would be justified in admitting any notion that may have been formed on these points; but to discuss the matter more at length would be to anticipate the information which you have been required to obtain and to furnish, and his Lordship feels assured that you will bear in mind the important fact, that if a cautious mode of proceeding is any where necessary in admitting claims to engage for the Revenue, it is especially so in these provinces, where a great portion of the villages are held on putteedaree and bhyachara tenure; where the property is, generally speaking, common or subject to a common obligation; where it is so essential accurately to define the rights and privileges of the Sudder malguzars, with relation to individuals under them claiming proprietary or possessory rights; where the proprietors are very numerous, and where the ramifications of interests are so minute and so entangled. Such considerations will naturally lead you to suggest the most desirable mode, should the summary settlements be determined on, of preventing their being attended with injury to the rights of individuals.

100. There is, however, his Lordship directs me to observe, one point intimately connected with the question of settlements, to which your particular attention is requested, and relative to which you will be pleased to communicate your sentiments on the occasion of submitting your report on the measure discussed in the preceding paragraphs.

101. Where the net rent of any mehal is enjoyed by a great body of cultivators entering into engagements immediately with Government, it is obviously impracticable, for the reasons assigned in the 127th and following paragraphs of the Resolutions of Government, under date the 1st August 1822, to fix a specific share of the estimated produce, which should serve as the universal standard for the proper demand of Government, and, as is therein justly observed, there must always be great danger, lest "while we imagine that we take only a share of the net rent, we in fact encroach on the fair wages of labour and profits of stock, or even compel the cultivators to sacrifice the means of maintaining the actual cultivation in order to discharge the Government jumma."

102. But where there are intermediate managers between the Government and the cultivating classes, and the rates payable by the latter are settled, it does not appear difficult to determine what portion of the gross rental should be taken by Government, and what left to the zemindar or other managing owner, by whatever designation he may be called, and on such intermediate agency his Lordship is disposed to place the greatest possible value, as well for being the natural link of connexion between the lowest classes and the Government, as for superiority to the Revenue ameen, who must otherwise occupy that place, as the best manager of the complicated interests of each village community, and the best promoter of improvement.

103. The principle, as recognised in the 63d paragraph of the Resolutions of Government, dated the 22d December 1820, is to leave to the Sudder malguzar, or to deduct from the net Mofussil jumma, an allowance of 10 per cent. malikana, in consideration of his coming under a direct engagement to Government. This is conformable to the rule laid down in Regulations IX. and X. of 1812, prescribing, that to proprietors shall be left a net income of 10 per cent. on the jumma, exclusive of charges of collection.

104. What

Appendix, No. 82.

Settlement of the Upper Provinces.

104. What these charges should be have never, however, been defined, either as to their amount or description. From the 357th paragraph of Mr. Mackenzie's Memorandum, recorded on the Revenue Proceedings of the 16th September 1820, they would appear to include village expenses, and it is understood that allowances for risks of season are occasionally made and included under this designation. In villages where the collections are made in kind, or direct with the cultivators, some allowance of this nature would seem necessary, though such deductions would not appear to have been contemplated by the Regulations.

105. It is desirable that these questions should be determined, and the amount of deductions to be allowed from the gross rental, clearly defined. There is reason to believe also, that the true intent of section 7, Regulation VII. 1822, has been misunderstood by many Revenue authorities, as presenting the minimum net profit to be left to the zemindars in all cases.

106. The second clause of that section prescribes, that where an increase may be demanded, the assessment shall be so regulated as to leave the zemindars and others a net profit of 20 per cent. on the amount of the jumma payable by or through them respectively, while his Lordship understands it to be a prevalent notion among Revenue officers, whose opinions are entitled to respect; that the allowance in favour of the zemindars should in no instance fall short of 30 or 35 per cent. of the Government jumma; and after all, may not this be considered as the capital by which improvement is to be accomplished ?

107. This however is exclusive of charges of collection, and is calculated upon the net rental. The deductions to be made in favour of the zemindar or other proprietor from the gross rental on every account, is that which his Lordship is desirous of having fixed, and whatever may be the proper rate, his Lordship desires me to suggest, for your consideration, whether it would not be practicable to consolidate the whole of the deducted allowances to be made in favour of zemindars from the gross rental, and to fix it so, that it shall operate uniformly and universally, instead of being assigned, as appears to have been hitherto the custom, at the discretion of individual officers.

108. Under the impression which his Lordship at present entertains on the point, there is nothing to prevent its being determined at once for all parts of the country, and its determination would seem to be equally essential, whether the existing settlement should be continued until the survey under Regulation VII. 1822, shall have been completed, or whether the progress of that enactment shall be anticipated in the manner already adverted to. In stating this opinion, however, his Lordship is by no means desirous that it should be considered as conclusive, or as intended to dispense with the full communication of your sentiments on the subject. It may be added, too, that in some places peculiar circumstances may call for peculiar indulgences in fixing the proportion of the rent to be retained by the proprietor. This question, however, has nothing to do with the principle which may be fixed, though special exception to it may occasionally be found requisite.

109. There is another point also which seems to be deserving attention. No uniformity of principle is apparently observed in the mode of assessment, though it is not obvious why there should be any variety of proceeding with respect to this point in different parts of the country.

110. In the 2d clause of section 7, Regulation VII. 1822, it is declared, that the assessment shall be demanded with reference to the produce and capabilities of the land.

111. This is clearly a just and equitable mode of proceeding, but there is reason to apprehend, from the inquiries which his Lordship has made from time to time, during his progress through the country, that it has not always been adhered to.

112. In some districts his Lordship understands it to have been the practice to assume, without reference either to the capability of the lands, or their produce, or both, a rental to such amount as the assessing officer may consider proper, and afterwards to distribute that amount over the village, while, in other districts, (and more generally) the practice seems to be reversed.

113. In one district the practice seems to have been to assess with reference to the produce of the land alone, by fixing rates for each description of crop, while, in another, the capabilities of the land are alone looked to, the soils being classed and assessed accordingly.

114. The practice first mentioned may be held to be objectionable, if reference is had only to the crops on the ground at the period of assessment, as being calculated to prevent the cultivation of the richer kinds of produce, in anticipation of a settlement, and erroneous, as the same description of crop may be grown on a great variety of soils, differing much in point of natural fertility.

115. To correct the inequality arising from different degrees of fertility, without varying the rates of assessment affixed to each description of produce, his Lordship understands that a practice prevails in some places of balancing the quantity against the quality. In other words, where the productiveness of one soil is inferior to that of another, to assume that its extent is smaller than it in reality is, by such a proportion as will make amends for its deficiency in productiveness.

116. By these means, however, the inequality arising from difference of position could not be obviated, and where the assessment is levied with reference to fixed rates for each description of produce, the objections to the system could only be removed by taking the average description of produce, the average capability and the average value.

117. You have already been apprised of the desire of the Honourable Court that higher rates should not be demanded from lands under culture of the richer crops, than from other

Appendix, No. 82.

Letter from the Governor-general, 7 April 1831.

similar lands in the neighbourhood, which his Lordship understands to mean simply that lands equally productive should be equally taxed, whatever they are made to produce.

118. The adoption of any other principle would have the tendency of preventing the culture of the richer products, and would besides seem to partake of many of the evils incident to the system of paying rents in kind. It would naturally tend to suppress industry and to retard improvement.

119. Assessment, according to the capabilities of the soil, would seem to be the simpler and more equitable method, if regard be had to fixing rates according to position as well as according to fertility; the value of the produce being, at the same time, assumed with reference to the facilities or difficulties which may exist in finding a convenient market. In a despatch from the Honourable Court to the Government of Fort St. George, dated the 18th of August 1824, the rule here advocated is distinctly laid down: "The lands," says the Honourable Court, "ought to be assessed according to their capabilities, not according to their actual culture."

120. It occurs to the Governor-general that a distinction in this respect might be observed, between the cases in which the Government demand is a tax on the rental, and in those where, from there being no intermediate proprietor, the entire rent belongs to the State. But his Lordship is unwilling in this place to enter more minutely into the discussion of the subject.

121. The two points above specified, namely, the fixing the proportion of the gross rental to be allowed to the zemindar, and the determining the mode to be adopted in estimating the amount of such gross rental, are all that occur to his Lordship as requiring immediate attention; but he deems it desirable that you should state your opinion with reference to them, when submitting the result of your inquiries as to the expediency or otherwise of anticipating the progress of the settlements under Regulation VII. 1822, as being intimately connected with that question.

122. The present tour of the Governor-general having now however been nearly brought to a completion, I am directed to take this opportunity of adverting to the information which his Lordship has derived from the committees assembled at the several stations, to discuss questions connected with the Revenue management of the country.

123. These discussions were, as you are aware, oral, and it would be satisfactory to his Lordship, to have the information they elicited put upon record, for his future reference, as it was, generally speaking, important, interesting, and creditable to those by whom it was communicated.

124. The chief points of inquiry are as follow; to these you will add such as occur to yourselves, and circulate them to the several collectors in the Western Provinces, as well in the districts visited as in those not visited by his Lordship; you will not, however, suffer the search for this information to distract your attention from the primary object contemplated in this communication:

1st. The nature of the tenures which generally prevail in each district, with a specification of the different members forming the constitution of a village, and an enumeration of the different grades of occupants, from the individuals termed proprietors, to the tenant at will.

2d. The rules by which such village community is ordinarily governed, whether belonging to a single individual, or to a body of proprietors.

3d. In either case, the profits or privileges attaching to the proprietors, in their relation to Government.

4th. Where there are many proprietors of one village, the mode in which their several interests are regulated, whether they have specific portions of land, each separate from his neighbour, or is the land held jointly? In what mode they contribute their several portions of the Government Revenue, and from what source they derive their respective profits?

5th. By what means the Government Revenue is realized, that is to say, where there are numerous proprietors or putteedars, is one or more of them selected as the malguzar, or are engagements taken from each individual proprietor? In the former case, the principle according to which the selection is made, and the extent to which the engagements of the recorded malguzar is considered binding on his brethren, and what are the profits or privileges incident to his office? Whether the byachara tenure prevails, and if so, what are the peculiar features of that tenure?

6th. To whom is the waste land supposed to belong, especially in a byachara village?

7th. Whether any settlements under Regulation VII. 1822, have been made; and of those made, how many have been confirmed by Government? What principles are assumed in adjusting the Government demand? Whether do the productive powers of the land, with reference to the different classifications of soil, or the actual produce, form the basis of the assessment?

8th. In making settlements, what are the different classes of individuals whose rights, &c. it is considered necessary to protect, and are there any descriptions of ryots claiming a possessory interest, or an interest of any denomination?

9th. What means are taken for protecting the rights of the proprietary and cultivating classes, and are pottahs given on all or on what occasions?

10th. Are the rents paid in money or in kind, and has in any instance the share of the produce been converted into a money payment; if so, on what principle?

11th. Is there any known pergunnah rate which can always be referred to in case of a dispute between the cultivator and the proprietor?

12th. Are there any particular crops, the rents of which are never taken in kind; if so, what are they, and what is the reason of the distinction?

Appendix, No. 82.

Settlement of the Upper Provinces.

13th. Has any assistance been derived, in the course of the settlement operations, from the professional surveys?

14th. What is the process resorted to in settling a village, both as regards the determination of individual rights, and the adjustment of the Government Revenue?

15th. Are maps of any kind formed, and what description of registers are made of the several tenures?

16th. Is any settlement formed, showing, at one view, the different fields which may be situated in different parts of the village, owned or cultivated by the same individual?

17th. What period of time will probably elapse before the settlement, under Regulation VII. 1822, of the district can be completed, and do any means occur of expediting its progress?

18th. With reference to the length of time which must elapse before the detailed settlement can be completed, what would be the advantages and disadvantages attendant on an intermediate summary settlement, for a long period of from 15 to 20 years?

125. You are requested to furnish the Governor-general with a copy of the interrogatories you propose to circulate in compliance with these instructions.

I have &c.

Camp at Pinjore, 7 April 1831.

(signed) *W. H. Macnaghten*,
Secretary to the Governor-general.

(A true copy.)
(signed) *W. H. Macnaghten*,
Secretary to the Governor-general.

Appendix, No. 83.

Appendix, No. 83.

Letter from the Board of Revenue on Deputation, 25 May 1831.

LETTERS from the Board of Revenue on Deputation, dated the 25th May and 22d July 1831, with Copy of a Letter and its Enclosure from the Resident and Chief Commissioner at Delhi.

To *W. H. Macnaghten*, Esq. Secretary to the Governor-general.

Sir,

WE have the honour to acknowledge the receipt of your letter of the 7th ultimo, desiring us to report, for the consideration of the Right honourable the Governor-general, our sentiments on a suggestion for extending, for a period of 15 or 20 years, the existing Revenue engagements of such proprietors of estates in the temporarily-settled provinces, as may be found willing to pay an increased jumma, adequate to the value of the protracted lease, and on several points connected with the arrangements now in progress for effecting settlements under the provisions of Regulation VII. of 1822.

2. Whether it be expedient or not to abandon the system of inquiry into the extent and assets of estates prescribed by the above Regulation, and the rights of persons connected with the land, before any change in the existing settlement of the land Revenue shall be made, must depend, we presume, in a great measure, on the fact of the accomplishment of the purposes hitherto contemplated by the Government being practicable or not within a reasonable period, and at a charge not disproportioned, to the value of the objects proposed to be attained.

3. To judge satisfactorily on this point, it seems to us essential that a clear perception should be had of what the scheme of settlement devised by the late secretary to the Government in the Territorial department was intended to embrace, and of the precise mode in which its several purposes may be accomplished, as also of the real or imaginary obstacles by which the progress of the measure has been hitherto obstructed or retarded.

4. It was the design, we believe, of the Government which enacted the settlement law of 1822, that the rights of all persons connected with the land, whether as receivers or payers of rent, should be carefully ascertained and recorded before any change in the existing jumma of estates should be made, involving a compulsory increase of the Government Revenue.

5. It has been apparently assumed, or at least suggested, that the rights of persons of the above description in this country are of a very complicated and a very various nature, and that the niceties of them are such as can be detected only by careful and well-directed investigations in the interior of districts, conducted by the European officers of the Government, in direct communication with the persons in whom these complex rights are supposed to vest. Now, if rights of the character here alluded to do exist, we must confess that they have escaped our observation, and yet we are not sensible that we have been, either since the commencement of his Lordship's present tour, or at former periods of our service, wanting in diligence to acquire a just knowledge of the real character of Indian land tenures, either as they existed prior to the introduction of the British Government, or as they have been incidentally affected, or positively modified, by the English Revenue laws.

6. There are, so far as we have been able to discover, only two descriptions of proprietary tenures in malguzaree land, in the temporarily-settled provinces; one in which the proprietary

Appendix, No. 83.

Letter from the Board of Revenue on Deputation, 25 May 1831.

prietary right, whether vesting in one or more persons, is general, extending over the whole lands of a village, and entitling the party or parties interested in it either to the whole or a share of the rent which may be in excess of the Government jumma, or to the possession of a portion of land, divided off by a Government officer, to form, after the division, a distinct estate; the other in which the lands have been long separated into thokes and puttees, with the exception of a portion, more or less considerable, in different villages, which remains shamilat or common, the proprietary occupants of the thokes and puttees being connected in interest chiefly by the joint obligation of making good, by a rateable contribution from their respective lands, the sum requisite to complete the Government demand and meet general village charges, after the proceeds of the common land have been applied to those purposes.

7. If the Board have succeeded in explaining in the above paragraph, in a way that shall be intelligible, the only distinction which they believe exists in proprietary tenures, where the land Revenue has not been fixed in perpetuity, it will be seen that the beneficial interest in one case consists in a right to share in the surplus rents of a village generally, or a number of villages forming one estate; whilst in the other it is limited to the profit which each cultivating proprietor can derive from his own lands, after paying his share of the Government jumma. It appears to us, that to estates of the former description, whether comprising one or more villages, in which proprietary interests are usually specified in the fractions of a rupee, the term zemindaree may be conveniently applied, and to estates of the latter, in which rights are more immediately connected with the possession of land, and are commonly expressed in the fractions of a begah, the word putteedaree.

8. The term zemindar is often used in official correspondence on Revenue subjects as synonimous with the English word proprietor, without much regard to the nature of specific tenures, but occasionally in a more limited sense, being employed by some writers to designate only those large proprietors who have an interest in the rents of many villages forming one estate. We have entered into the above explanation, partly because a full exposition of our views on this point is essential to the just appreciation of some suggestions which we propose to offer, in the course of this address, for his Lordship's consideration, and partly because the erroneous notions which we are supposed to entertain on the subject of proprietary tenures have been considered by the honourable the Vice-president as calculated to lead to very serious evils.

9. It may be in the recollection of his Lordship, that the observations of Sir Charles Metcalfe, on the occasion to which we refer, arose out of a remark made by us in our letter of the 3d September 1830, that the state of property in the temporarily-settled provinces of this Government did not admit of the introduction of a system of permanent field assessments, and of annual adjustments with each ryot for the Government Revenue, which is the Madras ryotwar system; and whether our observation was just or not seems to depend on the simple fact, whether such a scheme of Revenue management be compatible or not with a settlement for the Revenue of an entire village in one sum for a term of years, as required by the existing Regulations of this Government, founded on a long recognition of proprietary rights. In respect to the nature of the property to which we referred, we are not conscious of having expressed an opinion; the mere existence of a class of people, whether putteedars or zemindars, entitled to engage for the Revenue for a term of years, and for a fixed sum, was all that was in any way material to the truth or force of our remark.

10. As proprietary tenures are in our opinion only of two kinds, so those of ryots appear to us hardly more numerous. Ryots, we think, are either mere tenants at will, or else have a right of occupancy in particular lands. A right of occupancy, connected with an obligation to pay any rent in money that might be demanded by a proprietor, would of course be one to which no value could be attached; but a right to hold, with the option of reducing the proprietor to the alternative of taking his rent in kind, according to the local and well-known rule of division, if a commutation money-rent cannot be agreed on that is satisfactory to both parties, is a right of substantial value, and one which we believe will be much prized by all cultivators in a condition to maintain their rights, in whom it may be declared to vest.

11. The Revenue administration of Native rulers, we believe, has never recognised, nor does it now, where that form of Government still exists, a right in cultivators to occupy lands at fixed money rates, though we are inclined to think that permanent cultivating tenures have always been admitted and maintained by Native Governments, subject to the contribution of a known proportion of the produce in kind, regulated according to local usage, either by qualities of soil, or description of crops, and commutable, at the pleasure of the parties interested, into money payments. It is to people of this class, we believe, that the designations "Mofussil zemindars," "village landholders," &c. have been of late applied; but if these terms are used as implying, in the individuals so designated, the possession of a collective or conjoint interest in the rents of villages, or a title to the limitation of the rents payable by all, to an aggregate sum for a term of years, we apprehend they have been misapplied.

12. Supposing our view of proprietary rights, and those which attach to the actual cultivators of the soil to be correct, the form in which records of these rights may be made, will be found simple and easy, though involving in their preparation a good deal of writing and labour of compilation.

13. The rights of persons connected with zemindaree estates can be specified, apparently, only in the fractions of a common denomination, and such rights being general; it is not of course necessary to connect individuals with particular fields. Before the European officer applies himself at all to the settlement of an estate of this description, he should have a statement

Appendix, No. 83.

Settlement of the Upper Provinces.

statement of proprietary interests prepared by a Native officer; and where disputes do not exist, he has of course nothing to trouble himself about, except to ascertain that the parties interested are satisfied with the record. Where disputes are found to prevail, he must dispose of them to the best of his judgment, leaving the errors he may commit to be rectified either by the commissioner of the division, or, failing there, by the courts of justice.

14. The rights of persons having a proprietary interest in putteedaree estates, if our notion of those rights be correct, cannot be specified in the same way. There is a statement inserted in a Minute recorded on the proceedings of Government, by Sir Edward Colebrooke, on the 12th July 1820, printed in the 2d vol. of the Revenue Selections, purporting to show in detail the sort of subdivision that exists in putteedaree mehals; but we are not aware that any such distribution of land, as is there represented, has ever been made, or can be made, in estates of the kind. If that were a just view of proprietary interests in putteedaree estates, it would of course be as easy to specify them in the fractions of a begah, as shares in zemindaree estates in the fractions of a rupee. It is found, however, in practice, that, though a man may be a biswa sharer in a putteedaree estate, that he has neither a twentieth part of the land in his possession, nor does he contribute in that proportion towards the payment of the Government Revenue. The lands being divided into thokes and puttees, and the interest of each sharer being to the extent and in the proportion of the land actually occupied and cultivated by him, no record of properties can be complete for estates of this kind, except one that brings each putteedar in immediate connexion with the fields in which his interest lies. This can be effected only by means of a field survey, and the compilation from the register of such survey of what is called in Native Revenue accounts a thokewar, puttewar and assamiwar khutiownee.

15. If the anna share of an individual in a zemindaree estate were to be sold at auction to satisfy a decree of court, or for any other purpose, it might not be a difficult matter to put the purchaser in possession of the interest he had acquired, for he would be entitled to a sixteenth of the net rent; but the sale of the biswa interest of an individual in a putteedaree estate would entitle the purchaser only to the specific fields forming that person's share, which might be more or less than a twentieth of the whole estate, and without a record from which the fields appertaining to the individual in question could be identified, it would hardly be possible to make the transfer, especially if the other sharers united to oppose it.

16. A record of the interests which ryots have in fields, whether they are mere tenants at will, or possess a right of permanent occupancy, must be formed in the same way. The ordinary register of a Native field survey, called the Khisreh, in which fields are numbered, and their position in villages described, the names of the occupants, and the relation in which they stand to a rent-owner, being specified, together with the extent of land and the character of the soil, according to local designations comprised in each field, seems to constitute the record requisite for this purpose.

17. If the objects contemplated in Regulation VII. of 1822, could be accomplished by the formation of a record for each estate, of the character and extent of all existing interests, principal as well as subordinate, those interests being of the nature which we suppose them to be, and the Government Revenue were fixed with reference to data which have been allowed elsewhere, to guide assessments in arrangements that have received thorough approval of the authorities in England, we conceive that no serious obstacles would be found to an early revision of the settlements now in force, and that too at a moderate cost. If, however, it be judged essential to found assessments of the Goverment jumma on a previous ascertainment or assessment, by guess, of the rate of rent of every field in an estate, and a calculation of the total amount for each field, as well as the aggregate sum payable by every ryot for the separate parcels of land occupied by him; and not only this, but also to show the reasonableness of those rates, by a statement of the highest and lowest produce of each kind of crop in every village, and the average produce per begah, by adding up and dividing the esti mated produce noted down for each field by the surveying aumeen, which can only be done by the compilation of what is called Jinswar Khutiownees, the labour and time necessary for which is not perhaps generally known, as well as by a statement of the highest and lowest price of each description of produce for a series of years in neighbouring markets, and the average price for the whole period assumed; we see little ground to hope that the delay and overwhelming charges that have hitherto attended settlement operations can be avoided for the future.

18. Whether the mode of procedure here referred to be essential or not, with a view to any really useful or attainable purpose, in which the interests of the Government or of individuals are implicated, seems to depend on the opinion that may be entertained on some points, involving certainly questions of importance, on which we wish to offer, for his Lordship's consideration, a few observations.

19. In our letter of the 3d September 1830, we observed that the principle of assessment followed by Sir Thomas Munro in the Madras Ceded Districts, was to fix first the gross sum that could be taken as a Revenue from a village, in its existing state of cultivation, and afterwards to distribute that sum on the several classes of land under tillage; waste land, when brought under cultivation, being subjected, by anticipation, to the same rates of rent as productive land of similar qualities. The accuracy of our representation on this point has been questioned by the Honourable Vice-president, but we can only say that we founded our statement on an attentive consideration of the scheme of settlement to which we referred, and the following extract from a report, addressed to the Madras Government by the Board of Revenue of that Presidency, would seem to countenance our view of it: "It was obviously a wise principle that induced Colonel Munro to proceed from the aggregate to the detail,

instead

Appendix, No. 83.

Letter from the Board of Revenue on Deputation, 25 May 1831.

instead of from the detail to the aggregate, to fix the assessment first on each district, and then to subdivide it upon villages and fields, instead of the reverse process which had hitherto obtained."

20. With the assessment of fields in Sir Thomas Munro's plan the settlements to be formed in these provinces can have no connexion, because the actual cultivators of the soil are not the parties with whom the officers of this Government have to deal; but if the aggregate Revenue of a village at Madras, for the assessment of field rates, could be fixed with sufficient accuracy to satisfy the fair claims of Government, by a reference to general results and considerations only, we do not see why the same rule should not be allowed to operate in the provinces of this Government. It may be assumed as a fact, that the real accounts of the rents of villages cannot be obtained from those who are interested in withholding them; and to presume that the European officers of this Government, who have no direct connexion with agricultural operations, are qualified to assess the rent of every field in a village, by classifications of soil and nice calculations of average produce and prices, even though the extent of stock and personal means of each ryot, which should have some influence, at least in such matters, were known, is, in our opinion, to presume that, in support of which neither the actual results of experiment nor the fair deductions of reason can be adduced. Mr. S. M. Boulderson, the late collector of Bareilly, who was regarded as one of the most efficient, if not the best, of the Revenue officers in the Western Provinces, formed the settlement of a lapsed mokurruree in his district, on the principle of proceeding from the detail to the aggregate. The Western Board were quite satisfied with his arrangement, and unhesitatingly recommended it for confirmation. It has been found in this case utterly impossible to realize much more than three-fourths of the assessment. If an officer of Mr. Boulderson's reputation, and deserved reputation too, fail, can success be reasonably expected in operations of this kind conducted by less skilful hands? Mr. Glyn, the collector of Meerut, apparently sensible of the impossibility of assessing fields with accuracy by estimates of produce and prices, has adopted a plan resembling in principle that of Sir Thomas Munro. He first fixes the Government jumma with reference to general considerations, then adds 30 per cent. to the amount for proprietary profits and expenses, and distributes the aggregate sum on the several classes of land as arranged by the survey. To this plan which in itself is, in our judgment, perfectly reasonable, we see no objection, further than that it has no sanction in law, and supposing our view of proprietary rights to be just, is in direct violation of those rights.

21. The assessment of the public Revenue, prior to the enactment of Regulation VII. of 1822, having been made without surveys, on loose estimates of assets, or unauthenticated accounts purporting to exhibit actual collections, it will be found that in all districts the Government jumma has absorbed, in different cases, very different proportions of the rent; in some estates nothing being left to be enjoyed by the proprietors that can be fairly called rent, whilst in others much larger profits have fallen to those persons, than by the principle of the arrangement it was designed to leave them. The consequence of these irregularities has been, that in the course of the five-and-twenty years, or more, since the conquest or cession of the country now subject to temporary settlements, numerous changes in the jumma of estates have been made, either forced on the Government by the necessity of remedying evils arising from excessive assessment, or else adopted from choice, to recover Revenue lost through ignorance or fraud. The state of affairs which produced these changes, in each case, is traceable in the records of all collector's offices; in which also will be found detailed, in monthly Revenue statements furnished by the tehsildars, every circumstance that has occurred of any importance, connected with the realization of the Revenue, for a long series of years. With such papers to refer to, with the genuine putwarree accounts of a few villages, which a collector may occasionally possess himself of, with the proceedings of the Revenue and Judicial officers in summary suits for rent, and with registers of surveys now executed of all estates in a tehsildaree division, exhibiting the extent of land, and of that under cultivation comprised in each, with the qualities and advantages, in respect to position or means of irrigation, of every kind of soil, according to local designations, we conceive that no collector in the habit of applying his mind to the affairs of his district would be at a loss, or feel the least diffidence, in specifying the amount of increase to the existing jumma which might be reasonably demanded in any case, or the abatement that ought in fairness to be granted. Be this as it may, however, we are fully persuaded that equality and fairness of assessment are infinitely more likely to be the result of demands regulated by a general comparison of survey results with former operations, and inferences drawn from occurrences already on record in the collector's offices, than by estimated field rentals.

22. If this point be conceded, still it may be said that minute statements of rent, and details of the sources whence they are derived, are not required merely for the sake of adjusting the Government jumma, but also for the purpose of protecting from violation the rights of ryots, who will or may be exposed to the interested exactions of the proprietors who contract for the payment of the Government Revenue.. This is no doubt true; and the only questions apparently connected with this subject which deserve consideration, are, whether the persons alluded to have any rights; and if so, what is essential to be done on the part of the Government officers for their protection.

23. Unless the testimony of almost all Revenue officers of local experience be rejected, it must be held that in most zemindaree estates, composed of single villages, the ryots are mere tenants at will, and can have no claim, and in fact make none, for protection on the Legislature, beyond that of being secured in the enjoyment of their lands, so long as they fulfil the obligations, written or implied, under which they cultivate. In the 110th and 111th

Appendix, No. 83.

Settlement of the Upper Provinces.

111th paragraphs of the Resolutions of Government of the 22d December 1820, a disinclination to admit that khode-khoost ryots have no right of occupancy is certainly manifested; but we are inclined to think that the term is used there without due discrimination. To the westward of Bengal the word khode-khoost is not used as opposed to pykhoost, being applied only to lands cultivated by proprietors. A resident ryot in Behar and the Western Provinces is usually called a deb hee assamee, whilst a ryot from a neighbouring village is called a pahu assamee. In khode-khoost land proprietors have certainly a title of occupancy, but we see no reason why the Government should interest itself particularly in making a record of such lands, or fixing the rent to which it should be liable, the proprietors being best able, and should be at liberty, to regulate that themselves. For the protection of deb hee assamees, who are the tenants at will of a proprietor, a field survey such as we have described, with a kismuar jummabundee, that is, a table of rates for the different classes of land, roughly estimated on the best data that may be procurable, will, we think, be ample without either assamiwar or ketwar jummabundees; the rates so assumed, whether right or wrong, guiding the decisions of the judicial authorities in suits for rent, till engagements for other rates be entered into and produced.

24. In some of the large zemindaree estates there are hereditary ryots in villages who seem to be connected with the land, and the parties to whom they pay rent, as individuals in putteedaree estates, where there was no superior zemindar, were with the Government before the enactment of the British Regulations; but we are satisfied a single instance would not be found from the western extremity of Seharunpore to the eastern boundary of the Goruckpore district, including perhaps the dominions of the king of Oude, and not omitting the reserved Delhi territory, of a zemindaree, jagheerdaree, mokurruree, or of any other description of estate held by a superior, in which the rent-payers, of whatever name or character, claim a right to hold land at fixed money rates in perpetuity, or rates limited in the aggregate for a village, and fixed in detail on the bach-h-burar principle. The rule of buttye is, we believe, the only rule of limitation known; and that ought of course, in every case, to be ascertained and recorded. If that rule of division, instead of undefined and unknown pergunnah rates, had been assumed as the limit to the demand of zemindars in the permanently-settled provinces, on ryots who had rights of occupancy in particular lands, the injury to individuals would perhaps never have been heard of, that has partially resulted from that great and beneficent measure, the permanent settlement, by which all that can be called property in land in the Lower Provinces, if it be not an error to assume the existence of such property before the date of that arrangement, was transferred from loose officers of the Government and temporary lessees, exacting from all, without limit or care to consequences to individuals, who ever after had a permanent interest in the prosperity of their estates. Let those who see evils in that measure compare the condition of the beautiful provinces now under the influence of it, either as respects cultivation or the comfort of the inhabitants generally, with the state of those parts of the British territories where the much lauded Native system of temporary settlements (and therefore real *Government* property in land) still prevails, and then let them pronounce whether the great creator of *private* property in land in India deserves to be commemorated by the statue now standing in the Town Hall of Calcutta, or to be branded as the author of a measure of pure and unmixed evil!

25. Reverting to paragraphs 3 and 4 of this letter, we beg to say, that if our view of the proprietary and ryottee interests that exist in estates be correct, and the assessment of the Government jumma can be fairly regulated in the way we propose, we are of opinion that almost all the objects contemplated by Government may be accomplished by Native surveys of estates, properly checked and recorded, with a short settlement roobukaree, descriptive of the nature and extent of the proprietary rights that exist in each estate. We are further of opinion, that the progress of the settlements hitherto has been retarded, if not entirely obstructed, by the immense mass of useless writing, and the compilation of accounts of no essential importance, which the observance of the present settlement forms entails on the Revenue officers; but to enable his Lordship to judge on these points, we will describe, as concisely as we can, the several statements, in the preparation of which one settlement case now involves, and specify those of them which we think may be dispensed with in future.

26. In settlement operations, the first step is to procure, through Native aumeens, field surveys of estates. The registers of Native surveys are not now prepared in all districts according to one form, though uniformity in the arrangement of the detail entered in them, so far as local usages and designations will admit of it, is for obvious reasons desirable. We have already, in our letter of the 1st February last, explained pretty fully our views on the subject of surveys, and we have therefore little more to say in this place, than that we consider the khisreh, or register of a Native survey, as almost the only paper of essential utility connected with settlement objects, either immediate or remote, which the Revenue officers are now required to prepare. The nature of this paper will be best understood from the subjoined copy of a few entries in a register of this description, of the survey of a village in the Goruckpore district.

27. It will be seen that this paper connects every person, whether putteedar or ryot, lakerhajdar or village servant, with the fields in which he has either a permanent or a temporary interest, and the position of each field, its extent, and the nature of the soil comprised in it, being specified, the rate of rent on the several classes of land being also declared, it seems hardly possible to imagine that a dispute can occur hereafter in regard to the possession or the rents of land, or the boundaries of estates, the issue of which may be dependent on a fact existing, or admitted to exist, at the time of the survey, which could not be adjusted by a reference to this document. The columns of the register being usually added up by

Appendix, No. 83.

Letter from the Board of Revenue on Deputation, 25 May 1831.

dates only, it is necessary to form the statement, called in Native accounts the Tarukwar Turj of the Khisreh, or date abstract, in order to obtain an addition line for the whole register.

28. Fields being entered on the survey register as they occur in the order of the survey, of course the fields occupied by each individual appear in different parts of that document; and it is hence necessary, if it be desired to form a record of the tenures in a village, or one that will exhibit the actual appropriation of all the lands measured, to re-arrange the contents of the register so as to bring together the fields occupied by each person, which is done in a statement called the Assamiwar Khutiownee of the Khisreh; and if names be entered in this paper in alphabetical order, the numerical references to fields in the register being added to them, it not only forms a complete record of tenures, but is likewise a most convenient index to the entries in the register.

29. The additions in this account being made separately of each person's cultivation, the rent-free, waste land, &c. being also separately entered, the several totals are brought together in an account called the Assamiwar Turj of the Khutiownee, and the whole added up in one line; this line of addition, if correct, ought to correspond with the addition line of the tarukwar turj of the Khisreh.

30. Individual rentals are then prepared, by inserting in an account called a jummabundee the fields cultivated by each ryot, their extent in a local measure, the rates at which they are respectively held, the total rent according to those rates, for the quantity of land comprised in each field, and the whole sum payable by each ryot. An assamiwar turj of this account is also necessary, for the sake of obtaining a total addition line of the several separate accounts.

31. For filling up the produce statement in the settlement form *A.*, it is then necessary to form what is termed a Jinswar Khutiownee. In the survey register there is only one column for the different articles of produce, and the fields being entered as they occur in the order of the survey, those producing the same kind of crops are found scattered through every page of the register. To ascertain, therefore, the number of begahs cultivated with any one crop, it is necessary to bring together the fields bearing it, which is done in the account, the name of which has just been mentioned; a note must then be made of the highest and lowest produce of each kind of crop, and to form an average produce statement of that crop, the total column must be added up, and the product be divided by the number of begahs bearing that crop.

32. Price Currents for 10 years having been obtained from neighbouring markets, the highest and lowest prices of each description of grain during that period must be marked, and an average price struck by the usual process of addition and division.

33. Although the preparation of this account, when properly executed, causes so much trouble and expense, so little does its real purpose appear to have been seen or understood, that almost all Revenue officers have thought they had done what was wanted, when they inserted in the average produce and price columns the medium of the highest and lowest produce and prices; though it is obvious that if there were in a village 10 fields producing wheat, nine of which yielded six measures, and one three, the average would not be four and a half, any more than if in ten years there had been eight in which grain had been dear, and only two when it was cheap, that the medium between the two prices would necessarily be the average price of the whole period.

34. Besides the above voluminous accounts, involving so much writing and labour of calculation connected with lands, rents, produce and prices, the deposition of every person in a village in respect to his rights and interests in it must be taken; a census also must be formed of the inhabitants, classing them according to their religion, the number of houses they inhabit, and their occupations. A statement must likewise be compiled of their quick and dead stock, under several heads, so minute as frequently to excite even ridicule; and an abstract of putwarree accounts for several years must also be prepared, though the papers from which it is drawn are known to be fabricated.

35. Nor is the above all that is now required. A paper called a Joos-oo-kool, or sometimes a Shush-Bâb Kyfeeut, must also be prepared. In this document, under numerous heads, arranged in six general divisions, details of the following character are minutely specified. In the first, all matters connected with the survey, the extent and the boundaries of estates are described; in the second, all that is peculiar regarding the rates and the rents of lands, or the circumstances that influence their amount; in the third, all matters connected with the rights and interests of proprietors are described; in the fourth, the same of ryots and of every other description of land occupant; in the fifth, all points connected with the privileges and obligations of village officers and servants are detailed; and in the sixth and last, the rights and interests of the common inhabitants of a village who are unconnected with agricultural occupations.

36. This statement, which seems a very good one in itself, fills several sheets of paper, and on it is founded the collector's final roobukaree of settlement, in which the opinion of that officer ought to be declared and recorded on all points specified in the Joos-oo-kool Kyfeeut in the order in which they are there inserted.

37. The above accounts, for a village of only moderate dimensions, we have reason to know from experience will fill paper that binds into a thick quarto volume, and it may be observed that, independently of the mere labour of writing the original and fair copies, a vast deal of time must be consumed in computations, and in detecting and correcting accidental discrepancies in the several accounts, the general results of which ought to correspond.

38. It is the compilation of these numerous accounts, the utility or mere arrangement of which, we believe, are not generally known to the European officers, that we think the progress of

Appendix, No. 83.

Settlement of the Upper Provinces.

of the revised settlements has been most materially retarded; and it appears to us very desirable that it should be at once determined which of these are of real utility, and which of them may be dispensed with. If the view we have taken of the interests possessed by proprietors and ryots in estates should be found to be just, and no insuperable objection shall appear to exist to the assessment of the Government Revenue, without field or individual rentals, we are persuaded that all the essential purposes of Regulation VII. of 1822 may be accomplished by a field survey of estates, recorded in the manner described in the 21st paragraph of this letter, with a khutiownee or ledger arrangement of the details of such survey, for those estates only in which putteedaree and permanent ryottee interests prevail, and a brief settlement roobukaree, explanatory of the extent and character of all interests that exist in each mehal, and of the obligations in relation to the Government and to individuals, which the act of settlement may create or confirm.

39. It appears to us of paramount importance to the future satisfactory progress of settlement arrangements, either as regards the simple matter of progression, or what is of infinitely more importance, the real utility of what is effected, that it should be determined what individual interests do, or can exist, in malguzaree estates, what accounts or statements are essential, so far as public records can conduce to that end, for the preservation or security of such interests, and what data are requisite for the fair assessment of the Government Revenue. Almost all that now troubles and embarrasses, nay, frightens, by its apparent complexity and real prolixity, the public officers may, we think, be dispensed with, and we therefore take the liberty of suggesting, before anything further be done, that the opinions expressed in this letter regarding proprietary rights, the rights of ryots, the records essential for the protection of both, and the mode of assessing the Government jumma, may be subjected to such tests of examination and inquiry, as in the judgment of his Lordship may be best calculated either to confirm the accuracy of our views, or to show the fallacy of the grounds on which they are founded.

40. If many of the voluminous statements we have referred to can be dispensed with, without losing sight of any of the essential objects of the settlement law, and a plan for surveying estates, such as has been devised for the Goruckpoor division, can be introduced into the other Revenue divisions, with a fair prospect of success, it appears to us, that a progress so rapid in the revision of settlements under Regulation VII. of 1822 may be made, as to render unnecessary any more hasty plan of procedure than is there prescribed.

41. With reference to your letter of the 13th July 1830, we beg to submit a statement, showing the progress that has been made in effecting settlements under the provisions of Regulation VII. of 1822, in the several divisions of the Western Provinces under our superintendence, since the date of that enactment, and of the expense that has been incurred in the prosecution of the measures, of which this statement exhibits the result. Some of the returns, from which the abstract has been made up, have been only recently received from the commissioners, which has been the chief cause of the delay that has occurred in making a communication to his Lordship of our sentiments on the subjects referred to in this letter.

42. Some of the settlements effected under Regulation VII. of 1822, have been many years in force, though the official sanction of Government has never been given to them. Many of the settlements, even in the same districts, have been completed under the superintendence of different officers, and forwarded, from time to time in detached portions for approval, and afterwards transferred from one authority to another for revision and report, without any final orders being passed upon them. Under these circumstances, we have found some difficulty in making up complete and accurate statements of the settlements that have been made for each zillah. We are employed, however, on this work, and propose as soon as we can get them ready, to submit abstract statements of the whole of the estates settled in each Revenue division, forwarding them to his Lordship, with remarks explanatory of the course pursued in each district, and stating our opinion how far the proceedings of the local officers generally have accomplished, if correct, the purposes of the Regulation.

43. The professional surveys, conducted under the superintendence of Captain Bedford and other officers, we have reason to know, from communications made in the presence of the Governor-general, at the committees assembled by his Lordship at the several stations visited in the course of the tour, have been little used by the Revenue officers in their settlement operations, but we are waiting for the details which we suggested might be called for from the Surveyor-general's department, in our letter of the 1st February last, before we submit our sentiments on the subject of those surveys for his Lordship's consideration. There can be no question that the surveys alluded to as marking, in a way not to be disputed, the boundaries of estates, and exhibiting the precise area of the villages or other divisions measured, are of considerable utility, but whether the attainment of such objects alone will justify the continuance of the surveys, must depend, we presume, on the cost at which they are effected; and whether that exceed or not the value of the record which the papers of the survey in each instance constitute, is a point on which, without the details we have referred to, we could not venture to offer an opinion.

We have, &c.
(signed) *W. Fane,*
R. M. Tilghman.

Sudder Board of Revenue on Deputation,
Simla, 25 May 1831.

(A true copy.)
(signed) *W. H. Macnaghten,*
Secy. to the Governor-general.

Appendix, No. 83.

Letter from the Board of Revenue on Deputation, 22 July 1831.

(Judicial and Territorial Department.)

To *W. H. Macnaghten*, Esq. Secretary to the Governor-general.

Sir,

WE have the honour to acknowledge the receipt of your letter of the 24th ultimo, and in compliance with the injunction of the Right honourable the Governor-general, we proceed to offer for his Lordship's consideration our sentiments on the points referred to in the 121st paragraph of your letter of the 7th of April last.

2. The little progress that has been yet made in revising the settlement of the Ceded and Conquered Provinces in the mode prescribed in Regulation VII. of 1822, and the protracted period, which, even under the most favourable circumstances, it is thought will be necessary for the accomplishment of all the designs of Government, whilst a strict observance of the provisions of that law is considered an essential preliminary to any change in the existing jumma of estates, have led his Lordship to think that a summary settlement, in anticipation of the detailed arrangement for which that Regulation provides, founded on leases of 15 or 20 years duration, will be alike advantageous to the Revenue of Government and to the real interest of the agricultural classes.

3. It is desired, however, that the proposed summary settlement should be carried into effect in such way, if that be found practicable, as to secure all persons having an interest in estates, whether as proprietors or as tenants, against any violation of their rights or possible prejudice, to which the postponement of a settlement of the nature of that hitherto contemplated, may, it is imagined, expose them.

4. In our letter of the 24th May, we described the nature of the proprietary and other interests which we believe exist in malguzaree estates, in the temporarily-settled provinces of this Government, and the mode in which a record of them might be made, and we stated our opinion that the cause of the very imperfect manner in which the intentions of Government, in respect to the revision of settlements, had hitherto been executed, was to be found in the enormous mass of (what appeared to us) useless detail into which the Revenue officers were required to enter, in the circumstance of no plan for obtaining trustworthy surveys having been devised or organized, and in the omission of the controlling authorities to indicate to the executive officers the precise course which they were expected to follow, and that which would be deemed satisfactory.

5. We were persuaded at the time we addressed the above letter to you for his Lordship's consideration, and we have still the same impression, that well-executed surveys with a rather brief settlement roobukaree, are all that is essential to the accomplishment of every purpose, in respect to fairness of assessment and the security of individual rights, contemplated by Regulation VII. of 1822; and if Sir Thomas Munro could procure, under his own superintendence and direction, in the short space of five years, which was one year more than he estimated would be requisite for the purpose, a survey of a country yielding nearly 50 lacs of rupees in Revenue, which survey has been for a long term of years the ground-work of annual ryotwar settlements in the Madras Ceded Districts, we cannot see why the same object should not be accomplished under the superintendence of the commissioners and collectors of this Government.

6. To a summary settlement, of the nature of that proposed in your letter, the objection referred to in the 92d paragraph would not of course apply, for when competition has been brought to aid in the undue enhancement of the public Revenue, or has been more legitimately used to compel individuals to agree to the jumma which might be reasonably and fairly demanded of them, the alternative of acceptance of the terms proffered or of exclusion from the management of estates placed at the choice of proprietors, has been the only means by which effect has been given to that principle. When the acceptance of the extended lease is left, as proposed by his Lordship; to the option of the parties to whom it is to be tendered, there will be no room for the play of competition nor any risk of injury to individuals from the excitement which the operation of that passion might produce.

7. As to the effect of a summary settlement on the interests of individuals, it is our belief, that an arrangement of that sort would not place either landlords or tenants in a position less favourable than that in which they now stand. The proprietary rights of individuals in estates in this country are, we believe, perfectly settled, so far as their nature is concerned, in the minds of those most interested in the matter, and are fully known; for though the persons in whom these rights vest have not ceased to be spoken of in such ambiguous terms as contractors for the Revenue, " persons whom you call recorded proprietors, malguzars," &c. still we are satisfied that, speaking generally, there is hardly a village throughout that portion of the Western Provinces which is governed by the British Regulations, wherein there are not persons who can go into any civil court in the country, and, by evidence admitted to be valid and every where recognized, establish a claim to a proprietary interest in the rents of lands specified in extent, either in the fractions of a rupee or a begah, and subject to no obligation as the condition of enjoyment, excepting that of paying to a public officer the Government share of the rent, and of refraining from any violation of the rights of others.

8. Where these rights exist, and we believe them of notorious and universal existence from one end of our territory to the other, and proprietary settlements, as they are called in our Revenue accounts, have been formed, the individual parties, either expressly or by implication, to the engagements with Government are in the full enjoyment of their rights, and it does not strike us, that an extension of the existing leases could in any way operate to

Appendix. No. 83.

Letter from the Board of Revenue on Deputation, 22 July 1831.

to their prejudice. In putteedaree mehals, where lands are separately occupied and the Revenue is contributed by each proprietary sharer, on the byachara principle, we think that there could be no objection, nay, that some convenience might result to individuals from the practice of it, if after the renewal of the existing leases for a further period, the parties concerned were invited to furnish a statement of the proportions of the jumma to be contributed by each putteedar, to serve as a guide to the tehsildar in the collection of the gross sum; but we think it would be highly hazardous to the public Revenue to receive such statements under an admitted or implied recognition that the responsibility for the jumma was individual and not collective. With the most complete surveys and the compilation of records, marking the fields, forming the several thokes, puttees and bherus, we are very much inclined to doubt the expediency or policy of separate statements, though that be an arrangement sanctioned by the approval of the authorities in England; but without such surveys, nothing we conceive could be more dangerous or destructive to the Revenue than a hasty recognition of separate responsibilities; an attempt to disturb suddenly the putteedaree connexion that exists in byachara estates signally failed in pergunnah Kundeh of the Benda district, and produced a loss of Revenue which we are persuaded years of effective management will not replace.

9. With regard to the effect of summary settlement, by which we understand a settlement without a survey on the interest of proprietors in zemindaree estates, we think, as in the case of putteedaree mehals, that such measures cannot operate on them prejudicially: as to the security of ryots in such estates, that, of course, may be provided for in the way that has been suggested, if the proprietors, or putwarries, can be induced to file the jummabundee papers of villages, both parties recognizing their authority, as well as the validity and fairness of the rates inserted in them; but we think such papers cannot be generally, or even partially, obtained; this, however, is a speculative opinion, to which we should not wish his Lordship to give any weight in determining on the measure of a summary settlement, because, whether it be well or ill founded will be quickly discovered by experiment; and we see no reason why the experiment should not be made; if, in any case, a table of rates, or classification of fields, cannot be obtained, such as may be deemed essential for the security of the ryots against arbitrary exactions, the benefit of an extended lease without a survey may, in such case, be withheld from the proprietors.

10. If his Lordship should determine on a summary revision of the existing settlements, in anticipation of a some formal arrangement, founded on surveys, we think the following will be the most eligible course to follow for the attainment of the object.

11. There are, in all the temporarily-settled districts, estates under the following circumstances: some fully cultivated, and some partially cultivated; some subject to heavy assessments, requiring abatements; some to assessments, that cannot be fairly increased, and yet need not be diminished; and some to assessments which leave to the proprietors a larger share of the rent than by the constitution of Asiatic government generally, and the special rules of our own persons standing in that relation to the land, are entitled.

12. In all the above cases, or, indeed, under any conceivable combination of circumstances, a certainty from any increased demand, on account of Government, for 15 or 20 years, could hardly fail to induce people to apply the labour and means at their command to improvement, which they will not devote to that object so long as the liability to an immediate re-adjustment of the Government Revenue on existing assets is constantly pending over them.

13. In any case in which such measure may seem desirable, we think the collectors of districts may be authorized to propose an extension of the existing leases of estates, either at a diminished, the same, or an increased jumma. The detail on which such recommendations should in each case be founded, may be a statement of the contents of the douls, furnished at former settlements by the canoongoes and tehsildars, and of the particulars recorded by the collectors, with reference to which former assessments were regulated; a statement of the changes which cultivation, or the condition of individuals, have undergone since the period of former settlements, as collected from the towjees and pergunnah reports for a series of years, so far as they may be traceable in those papers, and a detail of the extent and existing state of mehals in respect to cultivation, and their supposed rental, made up from the best and most authentic materials or information that may be now obtainable. Where zealous and intelligent collectors are in charge of districts, we think that their recommendations, founded on details of the character of those we have described, and accompanied by observations of a kind calculated to show that those from whom the recommendations proceed are competent to verify and appreciate such details, might be acted on by Government without any risk of injury to the public Revenue. Proprietors could not, of course, be persuaded to engage for a higher jumma than they could easily pay; the risk would be on the other side; and there it might be great, for we doubt exceedingly whether proprietors will be found willing, after holding for nearly 20 years, on very favourable terms, as those must be presumed to have done from whom enhanced jummas may now be demanded, to purchase an extended lease at an increased jumma at all approaching that which, according to the legal principle of assessment, may be demanded from them.

14. The proportion of the gross rental of estates to be relinquished to the proprietors for malikana, and expenses of collection, and contingencies of season, should not be less, we think, than a third. The Regulation provides that no increase of Revenue shall be demanded in any case, unless the zemindar's net profits are more than 20 per cent. in excess to the Government jumma; and if any increase be demanded, the assessment shall be regulated so as to leave to the proprietor a clear malikana of that per-centage. It seems to us, however, that some discretion should always be left to the local officers in fixing the jumma, when an increase of Revenue is demanded. Under the native system of administration, when

the

Appendix, No. 83.

Settlement of the Upper Provinces.

the Government jumma was assessed annually, or after short intervals, and the public officers, or the grantors of the State, took from the zemindars a fixed proportion of the rent as it arose commonly, perhaps the whole of it, the exaction could not, in our judgment, be regarded or felt by individuals as a tax, because the matter taken was never enjoyed by the persons from whom or through whom it was received; but the case is totally different when a portion of an income, that has been long enjoyed by an individual, is taken from him, for then the exaction is felt precisely as an income-tax would be felt in any part of the world. The equalization of the burthen of the land-tax, as the Government Revenue is occasionally called, has often been spoken of as an object of desirable attainment; but an equalization of tax that should take considerable incomes from some individuals, and increase the means of those whose fortunes were small, would be regarded, in any country but this, as anything but a desirable equalization. To take from any man more of the rent of land than can be fairly demanded from him, under existing laws, is unjust; but we see no injustice to the person who is required to pay in full, if all that might be demanded from another is not exacted. The late secretary to Government in the Territorial department used to suggest, in conversation, the following mode of adjusting the Government demand, in cases where an increase of Revenue might be demanded; but we are not aware that the subject was ever formally discussed by the Government. Supposing the rental of an estate be 1,000 rupees, and the existing assessment to be 200 rupees, then a third being deducted from the rental, would leave a demand of about 667 rupees, or an increase on the former jumma of rupees 467. Mr. Mackenzie proposed that only half this latter sum should be demanded, making the jumma of the new settlement rupees 433, instead of rupees 667. Considering how severely a sudden deprivation of income long enjoyed, whether the person receiving it have a legal title to its continuance or not, must be felt by individuals, we think some indulgence ought to be extended to proprietors who, by the improvement of their estates, or other causes, have been left for a long period in the possession of incomes which now expose them to enhanced demands.

15. We think it right however to state our opinion, that the proprietors of estates, especially if they are not very numerous, can subsist with tolerable comfort, can discharge the Revenue with punctuality, and will be able to secure themselves in possession of their rights even under our forms of law, if left in the enjoyment of a third of an easy rental, and perhaps with less where estates are of considerable magnitude.

16. With respect to the disposal of waste land in estates, we beg leave to observe that we are not aware of any benefit, public or private, that would be likely to result from the taking the disposition and management of that land out of the hands of the proprietors when they engage for the payment of the Revenue, except in the special instances referred to in section 8, Regulation VII. of 1822.

17. When replies are received to the questions circulated with our letter of the 24th ultimo, we shall be enabled to lay before his Lordship the opinions of the local authorities generally on the important subjects discussed in this letter, accompanied by such further observations as the reports of the several officers may appear to require. The chief object of the present communication has been to suggest the mode in which a summary settlement may be best effected, supposing that course of proceeding to be finally determined upon. But while impressed with a belief that a summary settlement within a reasonable period is not impracticable, we wish to be understood as not advocating the measure in preference to the prosecution of a survey settlement, such as that proposed in our address of the 24th of May; on the contrary, we deem it a duty to state our apprehensions that no settlement which is not compulsory in its operation, and founded on surveys, will be found to secure the double object contemplated by his Lordship, namely, advantage to the Government and security to the people. As regards the Revenue, we fear that few, if any, even of those on whom the present assessment falls most lightly, will voluntarily engage at an enhanced jumma, though the temptation of a lease of 20 years be held out to them; and as regards the people, we think it almost vain to expect from them that assistance and information which, as noticed in the 8th and 9th paragraphs of this address, would be indispensably necessary to secure the second object of the summary arrangement. But whether these apprehensions be well or ill founded, can only be shown by a partial experiment; and, as already stated, there can be no objection to such an experiment being made.

We have, &c.
(signed) *W. Fane,*
R. M. Tilghman.

Sudder Board of Revenue,
Simla, 22 July 1831.

(A true copy.)
(signed) *W. H. Macnaghten,*
Secretary to the Governor-general.

Letter from the Resident and Chief Commissioner at Delhi, 31 May 1831.

To *W. H. Macnaghten*, Esquire, Secretary to the Right honourable the Governor-general; Head-quarters.

Sir,

I HAVE the honour to acknowledge the receipt of your letter, dated the 19th ultimo, together with its enclosures, and to transmit to you in reply, for the consideration of the Right honourable the Governor-general, the accompanying copy of a letter from the officiating commissioner, Northern Division, Dooab.

2. The officiating commissioner, while he fully recognises the advantages which are anticipated from the proposed measure of extended settlements, appears to be of opinion, that

the disadvantages which it is likely to involve might be obviated by confining the operation of it to those estates of which the proprietary right is not disputed, and by rendering it perfectly optional with the owners of them to contract the engagements which are now in view.

3. I entirely concur in the opinion respecting these points which Mr. Glyn has expressed, and I am satisfied that, under those restrictions, the measure of extending the duration of future leases for the period of 15 or 20 years, may be accomplished consistently with a regard to the agricultural prosperity of the country, as well as beneficially to the pecuniary interest of Government.

4. With respect to the danger which is apprehended from the operation of that measure to the security of the rights of the cultivating classes, whether *proprietary* or possessory, the precautions which are suggested by Mr. Glyn, appear to me to be well calculated to prevent the evils against which they are intended to guard. I think, however, that the extent of the apprehended danger has been unreasonably magnified, and that the obviatory process which he indicates, will still involve so much of detail as to interpose a considerable delay in the realization of all the advantages, which the plan of extended settlements is calculated to afford.

5. In the case of byachara tenures, which are the most general, provided the mocuddums, or managing partners are, as I think they ought to be, appointed by the general voice of the proprietary body, either recognising their hereditary claims, or selecting them on account of their qualifications for the duty. I do not see that any injury is likely to ensue to the interests either of the village community at large, or of any particular member of it, from the extended duration of the lease.

6. Independently of the numerous ties by which they are connected with the several subdivisions of the village, and which constrain them to the observance of an equitable regard to the rights and interests of all, the process of internal distribution among themselves of the share which each of the subordinate proprietors shall contribute to the payment of the Government demand, regulated as that process is by principles and usages which are familiar to all, constitutes, in my opinion, a sufficient safeguard against the undue preponderance of sinister interest in the engaging partner, and produces that harmonious regulation of the village economy which results from the free co-operation of its members in the settlement of their affairs, and which appears to be no less conservative of the moral interests of the community, than conducive to an equitable assessment upon each proprietor, according to the extent and value of his share of the aggregate demand of Government.

7. Instead, therefore, of dividing under the immediate superintendence of the European authority among the several thokes and puttees of a village, the jumma, which the mocuddums in their representative capacity may have engaged to pay, I think that the assessment and distribution of it should be left to their discretion, but in order to possess the means of exercising an efficient control over their conduct, and of securing not only their punctuality in the payment of the Revenue, but also their integrity in the performance of their managing duties, I would suggest that the consideration money of five per cent. which they are entitled to receive, instead of being collected and appropriated by themselves, shall be consolidated with the jumma of Government, and that the collector shall be authorized to pay it to the mocuddums, according to the belief which he may have reason to entertain of the activity and equity with which they have performed their duties.

8. I think that in this manner every requisite security will be afforded for the maintenance of all the proprietary rights and interests which it is desirable to protect, while it would also operate to prevent that interference on the part of the officers of Government in the regulation of the village concerns, which, however well intended, is frequently the source of internal derangement, and introduces jealousies and dissensions between the principal members of the community which would not perhaps have otherwise existed.

9. It has been the practice of exposing to sale the lands of villages, for the recovery of arrears of Revenue, which, more than any other cause, has produced the extensive divestiture of subordinate proprietary rights, and that indiscriminate alienation of landed property, against the evil of which it has been latterly one of the principal objects of all our fiscal regulations to provide; and I am afraid that in our eagerness to avoid one extreme, we are, as is not unusual, precipitating ourselves into the other; and from looking too exclusively to the Sudder malguzar for the realization of the Government demand, and disregarding the degree of interest belonging to him in the estate, for which alone he ought to have been held responsible, we are now engaged in prosecuting minute and laborious investigations for the purpose of ascertaining and recording rights and privileges, which, however perfectly well understood by those who are in possession of them, are not always very susceptible of a clear and accurate analysis, and of which it may perhaps be questionable whether the most perfect definition would be sufficient to counterbalance the mischiefs and vexations which are almost inseparable from a detailed interference in the regulation of the village economy by the officers of Government.

10. With respect to those estates which are differently circumstanced, and of which the proprietors are comparatively few, the precautions suggested by Mr. Glyn, for the purpose of securing the tenantry from indefinite exaction, appear to me be proper and expedient, although they will necessarily operate to restrict the proprietor's expectation of profit from the extension of his lease, to the cultivation of the arable lands which are now waste, and to the substitution of more valuable crops on the lands which are at present applied to the cultivation of inferior sorts of produce.

11. I am inclined to think that if those precautions be enforced, a consideration of the probable increase of cultivation since the conclusion of the last settlement, and a calculation of the proportion existing between the present jumma, and the assumed extent of cultivated

Letter from the Resident and Chief Commissioner at Delhi, 31 May 1831.

tivated land, will be sufficient to regulate the collector's estimate of the terms on which the proprietors may be admitted to engage.

12. If they are not actuated by a spirit of rivalry and competition, and if adequate precautions be adopted to protect their tenantry from the immoderate enhancement of their future rents, I think that it may be safely left to their own sense of interest to specify the terms on which they will be willing to engage. But although the estimated proportions adverted to by Mr. Glyn will certainly afford a satisfactory criterion for judging of their deficiency, yet I perceive no cogent reason for restricting the qualification for a long period of settlement to the limits which he has proposed.

13. It is remarkable that notwithstanding the care with which Mr. Glyn has apparently laboured to apply to the Regulation of the Government demand, the several principles by which it should be theoretically guided, the result, so far from having led to the establishment of any practical rule of settlement founded on the application of those principles, seems only to have manifested the insufficiency of them all, and although the calculations, of which they were the basis, have served to check the conclusions drawn from a merely conjectural estimate of the resources which were the subject of computation, yet after all the principal data of settlement appear to have been derived from a review of past payments compared with present circumstances, and from other obvious considerations of position and facility in realizing the current Revenue, aided by the reports of tehsildars concerning the character and condition of the proprietors.

14. The proportion of 30 per cent. upon the net jumma which Mr. Glyn proposes to fix as the maximum of deduction from the gross rental, and which is to constitute the malikana of the proprietor, in lieu of all other allowances, does not appear to me to exceed the limit of that equitable share of the produce which it is proper to allot to him.

15. This, together with the other resources, which are indicated by Mr. Glyn, and the development of which, under the beneficial operation of the extended leases, may be confidently expected, will be, I think sufficient to afford those means of improvement which are necessary to the perfection of agricultural skill.

16. It only remains for me to express my entire concurrence in the opinion which is stated by Mr. Glyn in the 17th paragraph of the letter under consideration.

I have, &c.

Officer of Resident and Chief Commissioner, Delhi, 31 May 1831.

(signed) *W. B. Martin*,
Resident and Chief Commissioner.

Letter from Officiating Commissioner, 24 May 1831.

Reply to 4th inst., expressing sentiments on the advantages and method of a Summary Settlement.

TO *W. B. Martin*, Esq., Resident and Chief Commissioner, Delhi.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 4th instant, with enclosures, as some period must elapse before the information required in the 1st paragraph of your letter of above date, and before answers to the queries proposed at the end of Mr. Macnaghten's report can be supplied. I do not feel myself justified in delaying on account of those inquiries, the expression of my opinions in favour of summary settlements extending to 15 or 20 years

2. The advantages of the measure proposed are described in the 89th paragraph of Mr. Macnaghten's letter, and are too obvious to require any further illustration. To guard against the disadvantages noted in the 91st paragraph of that letter, it is sufficient that acceptance of the summary settlements should be optional, and that proprietors of undisputed estates only should be admitted to the benefit of them, the adjustment of proprietary claims and disputed rights being reserved for the detailed investigations held under Regulation VII. 1822. The danger of over-assessment from competition of claimants would be effectually removed by the exclusion of new parties, as well as by the option of declining the summary settlement until the more regular inquiry by Regulation VII. 1822.

3. The dangers apprehended in paragraph 94, to which the rights of subordinate proprietors and tenantry may be exposed, can be provided against by a more summary process than that used in the revision of settlements, according to Regulation VII. 1822, and similar to that recommended by the Court of Directors in the 31st paragraph of their letter to the Bombay Presidency, dated 11th August 1830. In byachara (brotherhood) estates, where proprietary shares are minutely numerous and, as is usual under these tenures, the jumma is allotted in equal money rates, either on hereditary shares or on the land occupied, a statement of present holdings of each proprietor should be called for from the thokedars or heads of puttees, and verified by the putwarree. The accepted jumma should then be divided amongst them in such manner as they collectively may prefer, one or two or more head proprietors or thokedars being appointed Sudder collectors or intermediate agents of the puttees, on an allowance of five per cent. upon the village jumma, in addition to the thirty per cent. to which they may be entitled upon their own shares as individual proprietors. The list of contributors, with their Revenue portions, should then be furnished to the Sudder agents, who will he checked by the sunnuds or pottahs, which will be distributed to the proprietors individually, specifying amount of land, gross rental, deductions, and what is payable by them in fixed instalments to the village collectors.

4. In villages not byachara, owned by a few persons, and cultivated by a body of tenants, hereditary or otherwise, who should be protected from indefinite collections by a specification of the customary rates, I recommend that a table of rates, whether of money rent or shares of produce, be called for from the managing owners and head cultivator; after

Appendix, No. 83.

Letter from Officiating Commissioner, 24 May 1831.

after comparing which, a collector, accustomed to detailed settlements, will have no difficulty in adjusting the rates to the satisfaction of the proprietors and the tenantry; and he should be careful to furnish the head cultivator and putwarree, as well as the managing owners, with the list of the rates by which their collections are to be regulated. If these precautions are observed in conducting the proposed summary settlements, I think they will produce all the advantages expected, and realize the good effects contemplated from them in the 89th paragraph of the Secretary's letter.

5. Though cultivation has doubtless increased to greater extent since the last measurement in 1822, an addition of one fifth to the land on cultivation at that period may be justly assumed as a ground for enhancing the Revenue, which is to be fixed for 20 years.

6. An increase of the land-tax should always be gradual, whatever may be the resources affording it. The record of the last measurement of this district in 1822 affords no data for revising assessments with reference to fertilities of soil; I would, therefore, recommend that a jumma of one rupee per pucka begah (3,025 English square yards) on the assumed extent of cultivated land in the village, should be the minimum of qualification for a 20 years' settlement, while an addition, varying according to circumstances, from five rupees to 20 rupees per cent. on the last assessment, would be a sufficient proportion of Revenue compensation for extended leases.

7. In villages paying the highest rates, exceeding sometimes three rupees per begah on the cultivated land in some instances, where the progress of improvement has been retarded by over-assessment, it will be necessary to allow a remission which, still leaving the rates on a level with those of adjacent estates, should not exclude proprietors from the benefits offered to villages, which, from more favourable circumstances, can afford an enhancement.

8. With respect to the various modes of assessment adopted in different districts, and discussed in the 109th and ten following paragraphs of Mr. Macnaghten's letter, each appears open to objections; a rental estimated on capabilities of soil, as recommended by authorities at home, though well adapted for a rich agricultural community, could not be realized in this country without extraordinary remissions, varying with the various means of proprietors to avail themselves of the natural fertilities and local advantages of their tenements, independently of their relative positions with respect to market conveniences. The value of produce, on which are calculated the village and pergunnah rates, the annual average of which constituted the Mofussil rental under the Native governments, though it has had the advantage of conformity to the customs of the country, is no less unsatisfactory as a basis of assessment. The average values of soils classed and appraised with reference to position and fertility, though fair settlement data, could not alone be relied on for a practical adjustment of the Government demand.

9. I have tried each system in forming the gross rentals, and after much time lost in complicated calculations, have found myself at last in possession of a rental, only nominal, and only useful as a test of the equity of such Revenue engagement as, with reference to past payment and present circumstances, has been fully concluded with the proprietors. The varying conditions of estates in a district may generally be divided into three classes of value, founded on especial fertilities of soil, *first*, of villages paying per pucka begah, for sugar land, nine rupees; for irrigated land, two rupees; for dry land, dependent on the clouds, one rupee; for bunjur, three annas. *Second*, of villages paying seven rupees for sugar land, one rupee four annas for wet land, twelve annas for dry land, one anna for bunjur. *Third*, of villages paying five rupees for sugar land, one rupee for wet land, nine annas for dry land, one anna for bunjur. They may also be classed, according to number of ploughs, *first*, paying twenty-five rupees per plough; *second*, twenty rupees; the *third*, fifteen rupees. In preparing for the settlement, the amount of jumma which the estate would yield on either of the three classes may be compared with its past jumma; should that exceed its amount in the first class, it may be continued or lowered, according to circumstances; if below the second and third classes, it may be presumed to be able to bear an advance graduated by the scale of assessment; the rates on the crops regulated to the jumma proposed, must then be compared with those current in adjacent estates. Then must be considered the proportion of culturable waste to assessed land, the distance of the village from the market-towns, the Nikasee or Mofussil collections, as by putwarree's account, which, though generally fabricated for deception when stated higher than the Government receipts of past years, furnish satisfactory proof of the village capacity for enhancement; and finally, the tehsildar's report of the facilities or difficulties with which the Revenue has been realized in past years, with his opinion of the condition and means of the proprietors and cultivators which local experience enables him to furnish.

10. From these sources the collector is supplied with settlement data, which qualify him to determine upon what is fairly demandable from the village, with reference not only to the productiveness of its soil, but to its general resources.

11. By this method of classification of villages according to their principal degrees of fertility, a net annual income of 30,000 rupees (after deducting decrease for villages over-assessed) has been added to the Revenues of the Merut district, on the mere principle of equalization or bringing up villages of equal resources to an equal standard of assessment.

12. The next object claiming attention in the order of this investigation, is the amount of profit to be deducted from the gross rental for the proprietor, in right of malikana, charges for collection, risk, responsibility, &c. This is, as observed in the 106th paragraph of Mr. Macnaghten's letter, part of the capital or fund from which improvement is to be accomplished, and I venture to suggest that it should not exceed or fall short of 30 per cent. upon the

Settlement of the Upper Provinces.

the net jumma; more than this would sometimes necessitate lowering the assessment or raising the rates on the crops beyond their ordinary standard.

13. A gross rental, formed upon values of produce or capabilities of soil, is merely nominal. The net jumma and the proprietary rent (30 per cent. upon it) constitute the real gross rental, or that which is realized from the gross produce in the shape of money rates upon the crops, with reference to wet and dry soils, or according to the Mofussil usages of the country. These rates, compared with those current in adjacent estates, afford a tolerable criterion of the fairness of the principles on which the rental has been estimated.

14. Though 30 per cent. on the jumma be fixed as the maximum of deduction from the gross rental in favour of the proprietor, other sources of profit are available to him in the progress of improvement; for a rate being fixed on each sort of crop grown in the year of measurement, and the assessment adjusted and fixed upon that valuation, every better crop that he can, by employment of his capital in improvement of the soil afford to grow, will yield him higher rates, and the cultivator more valuable produce for the market. These profits, added to his certain income of 30 per cent. on the jumma, will abundantly suffice for all risks of season, village expenses, charges of collection, and capital for improvement, without any further deductions.

15. A distinction, however, must be made between the proprietors, who are Sudder malguzars or village managers, and those who are merely intermediate agents for collecting the Revenue contributions. In byachara villages, where the numerous proprietors generally cultivate their own land, and are also Revenue managers of them, paying fixed money rates, each cultivating owner must pay to the intermediate agents his Revenue contribution, together with a compensation, at the rate of five per cent. on it, for the trouble of collection. In ordinary tenures, where the proprietors are also Sudder malguzars, they will enjoy the full allowance of 30 per cent. on the jumma.

16. Having noticed all the points adverted to within the 89th and 121st paragraphs of Mr. Macnaghten's report, especially those touching extended leases, assessment, method of estimating the gross rental and deduction proposed from it in favour of proprietors and Sudder agents in consolidation of all other allowances, I beg to repeat my sentiments in favour of offering Revenue leases, extending to twenty years on a limited enhancement of jumma, to be regulated on the principle proposed in the 5th, 6th, and 7th paragraphs, and on the summary process recommended in the 3d and 4th paragraphs of this letter.

17. I have no hesitation in advising an early adoption of the plan suggested in the 5th and eight following paragraphs of Mr. Macnaghten's letter to the Sudder Board, which promises to confer an important benefit on the landed community.

18. The statements required in the first and latter part of the 4th paragraph of your letter of the 4th May, will form the subject of a future communication.

I have, &c.

Commissioner's Office, Northern Dooab,
Meerut, 24 May 1831.

(signed) *R. C. Glyn*,
Officiating Commissioner.

(A true Copy.)
(signed) *W. B. Martin*,
Resident and Chief Commissioner.

Letter from Secretary to the Governor-general, 14 June 1831.

To Sudder Board on Deputation.

Gentlemen,

I AM directed by the Right honourable the Governor-general to acknowledge the receipt of your letter, dated the 25th ultimo, with its enclosures, in reply to the communication which I had the honour to make to you under his Lordship's instruction, dated the 7th of April last.

2. In this letter you have recommended that an abridged and improved system of survey and settlement record should be introduced, by the adoption of which you appear to be of opinion that the necessity of anticipating the progress of the revision under Regulation VII. 1822 will be superseded. You have also furnished your sentiments as to the existing rights and interests of the proprietary and cultivating classes.

3. His Lordship is, however, unwilling to enter into a consideration of these important points without the information which, in the 124th paragraph of my letter of the above-quoted date, you were requested to obtain from the several collectors in the Western Provinces; and his Lordship would further be gratified by your furnishing your own opinion on the two points adverted to in the 121st paragraph of that communication.

4. The chief commissioner at Delhi, and the officiating commissioner of the Merut division, have already expressed their sentiments on those points, as you will perceive from the reports of those officers, dated respectively the 24th and 31st ultimo, copies of which are herewith forwarded for your inspection.

I have, &c.

Simla,
14 June 1831.

(signed) *W. H. Macnaghten*,
Secretary to the Governor-general.

(True Copies.)
W. H. Macnaghten,
Secretary to the Governor-general.

Settlement of the Upper Provinces.

Appendix, No. 84.

COPIES of Two MINUTES of Sir *Charles Metcalfe*, one of the Members of Council in *Bengal*, dated 7th November 1830 and 3d February 1831, respecting the SETTLEMENT of the WESTERN PROVINCES.

Appendix, No. 84.

Minute of Sir C. T. Metcalfe, 7 Nov. 1830.

MINUTE of Sir *C. T. Metcalfe*, dated 7th November 1830.

THE Board of Revenue was required, on the 13th of July, to ascertain and report what progress had been made in the Revenue settlements in the Western Provinces, under the rules of Regulation VII. 1822, and to call on the local officers, in those districts in which the progress had been inadequate, to explain by what causes it was impeded.

The answer to this requisition comes from that branch of the Board which has been appointed to attend the Governor-general during his Lordship's tour in the Western Provinces, and is dated the 3d of September. As far as it is a reply to the requisition, it amounts to this, that the information required be furnished.

Thus, eight years after the promulgation of a Regulation for a Revenue settlement, the Board of Revenue confesses that it does not know what progress has been made in carrying it into effect.

This surely argues great neglect of duty on the part of the Board during the period in which that settlement ought to have been advancing; but the Board has undergone so many formations and alterations in this interval, that it would be difficult to fix the whole responsibility anywhere.

I should not have taken up my pen for the purpose of merely making this unsatisfactory reflection, but the gentlemen of the western branch of the Board have entered, in the same letter, on a discussion which I am induced to notice on account both of its intrinsic importance and of the immensity of the consequences which may result from the opinions of the gentlemen who have been selected to attend the Governor-general as his Revenue Board.

Their main argument seems to be, that Sir Thomas Munro's plan of settlement is not applicable to the provinces under this Government: from that opinion I must express my dissent. Sir Thomas Munro's settlement, in its principles, seems to me to be perfectly applicable throughout the provinces in which settlements are to be made with village communities: I might go further, and say, where any settlement is to be made; and although I do not consider it necessary or desirable, for reasons which I shall explain, to introduce precisely that mode of settlement everywhere, I should regard it, in cases of difficulty, as the only sure criterion by which to regulate the basis of any settlement, and in every case as having some advantages peculiar to itself not obtainable with the same certainty in any other mode of settlement.

The reason assigned for the opinion that the principle of the Munro settlement is inapplicable to the provinces under this Government is, that "the business of settlement-making here is to fix the portion of the existing rents that is to be taken as Revenue, not to assess the rents to be paid by cultivators."

In opposition to this opinion, I should say that the business of settlement-making in the provinces under this Government, as well as those of Madras, must be to ascertain what Revenue or rent, whichever term may be preferred, the right of Government will yield from the lands to be assessed. That being ascertained, what portion of that right, whether the whole or only the greater part, shall be assessed as the Government demand; what portion shall be relinquished, and in whose favour: these are all points for the exercise of consideration and discretion; but the acknowledged basis of every Revenue settlement in India is the right of the Government to a certain share of the gross produce of every inch of cultivated land.

Although the share to which the Government is entitled many differ in different parts, there is even in this respect wonderful general uniformity throughout India. The share may be diminished by deductions authorized by the Government, or may be entirely or partially alienated by grant; it may be commuted for a money payment with greater or less rigor or liberality, under engagements more or less extended for a series of years, or even for perpetuity; but the ground-work of the Land Revenue of every State in India is, the right of Government to a share of the gross produce of all cultivation.

In making, therefore, a settlement for any unsettled lands, the first step is to ascertain the amount which the acknowledged right of Government will yield. This can only be done completely by the survey and measurement of every field. Settlements may be made with more or less attention to minute information, but the basis of the ryotwar settlement, and of every other settlement, must be the same; and without the minute information required by the ryotwar settlement, no assessment can be relied on as securing what the Government has a right or is satisfied to take, without the danger of over-assessment. To prevent the latter, without sacrificing the former to an unknown extent, must require the most minute information. Settlements have been made, and may be tolerably made, without such minute investigation, on more general information, but such must be devoid of certainty; and hence it is that there are so many instances of over and under assessment in most of the settlements formed in any of our provinces.

Appendix, No. 84.

Minute of Sir C. T. Metcalfe, 7 Nov. 1830.

The gentlemen composing the detached branch of the Revenue Board state, that the notion, if ever entertained, of the applicability of the Madras ryotwar, or ketwar, or field settlement, to the unsettled provinces under this Government, " must have arisen from the difference in the state of property in land here and at Madras not having been distinctly seen and appreciated." I would ask, what is this difference? If it exists, it ought to be distinctly explained. If it can be clearly described, those who are sensible of it will render an important service by showing in what it consists. I acknowledge that I am not aware of its existence. Without having any reason to presume that I know much, from what little I do know or suppose of the state of property here and at Madras, I believe it to be much the same in all parts of our territories, and all parts of India. Everywhere the state of property seems to consist in the right of possession and use, subject to the payment of a fixed portion of the gross produce as Revenue to Government. This Revenue may wholly or in part be alienated by a grant of the Government for a period, or nominally in perpetuity. Hence there is a great deal of land not paying any Revenue: but these grants do not affect the question. They are avowedly alienations of the public Revenue, partial or entire, temporary or permanent, as the case may be. It is not to such grants that the members of the Board allude when they speak of the state of property, for there are fewer of them in proportion under the British system of rule than under any native state, and fewer I believe under this Presidency than under those of Madras and Bombay.

Neither can they mean to refer to the state of property produced by the permanent settlement in Bengal, because that has no concern with the matter under discussion; nor can they have in contemplation the subversion of property occasioned by sales of land for arrears of Revenue under our Regulations in the Western Provinces, because we have been striving for years to remedy that injustice. What they do mean by the alleged difference in the state of property under this Presidency and in the Madras provinces, I am at a loss to conjecture.

In pursuance of the same argument, they observe: " The Government of Bengal has never, we believe, pretended to a right to make anywhere a ketwar settlement, which Sir Thomas Munro's essentially is, whatever name may be applied to it." I should say that every settlement made by the Bengal Government is professedly, and to be correct, must be really founded on a ketwar or field assessment. I do not except the Bengal permanent settlement, which, if it pretended to any accuracy, must have been founded on the same basis. Settlements may be made in neglect and ignorance of the requisite information; so much the worse: but that does not affect the principle. I hold that the Bengal Government in every assessment of Land Revenue asserts and exercises, barring the neglect of subordinate officers, the right to make a ketwar or field settlement.

The argument used against this mode of settlement implies that more is exacted by it than in the settlements made by the Bengal Government: but there is no more necessity for exactions in a field settlement than in any other; there is less likelihood of it. Having ascertained what the right of Government is from each field, the Government may relinquish as much of that as it thinks fit, and with the greater satisfaction and benefit, because what it does relinquish is more sure in that case to remain with those who are best entitled to it. The average of the Revenue or rent received by Government in the Madras ryotwar or ketwar settlement is one fourth of the gross produce. What settlement under the Bengal Government professes to establish a lighter assessment?

The gentlemen of the Board further remark, with reference to settlements under the Bengal Government: " A right of property in land existing independently of a right of occupancy, the Government of Bengal has limited its measures hitherto in regard to settlements, and must still do so, we apprehend, so far as Revenue alone is concerned, to ascertaining what rents are actually paid, and adjusting its demand on the proprietors by their aggregate amount. This is an operation totally distinct from that which engaged the attention of the principal collector of the Madras Ceded Districts, in which no right of property in the soil distinct from that of occupancy existed."

With respect to the right of property in the soil, I am inclined to believe, as before observed, that it is much the same generally throughout India, and that it existed in the Ceded Districts as well as elsewhere, but it is everywhere saddled with the payment of a large portion of the produce to Government, and all right ceases for the time if this be not paid. I speak of the acknowledged law or custom of India, not of any artificial distinctions that our Regulations may have created.

With regard to the principle of settlement indicated by the gentlemen of the Board, as that which has hitherto regulated and must always regulate the measures of the Government of this Presidency, it appears to me to be vague and indefinite. It is described as " ascertaining what rents are actually paid, and adjusting the demand on the proprietors by their aggregate amount." What the rents are, what proprietors are meant, and what portion of the rents is the right of Government as Revenue, are points not stated, but very essential to be known, in order to comprehend the system propounded.

By cultivators who cultivate in the lands of a village without having any right of property in the soil, it might not be difficult to ascertain what rents are paid; but where, as is frequently if not generally the case, the mass of the only persons who can justly be called proprietors are the actual cultivators, and pay rent to no one, unless the share of the produce to which the Government is entitled be so termed, how are the rents actually paid to be then ascertained, and how is the Revenue of Government then to be adjusted on that plan?

What is the right of Government on that plan? Is it definite or indefinite? Is it a fixed portion of the supposed rents, or an arbitrary one at the discretion of the assessing officer?

Any

Appendix, No. 84.

Settlement of the Upper Provinces.

Any villager in any village throughout India, I mean of course generally, can tell what share of the produce of the land belongs to the Government. This is an acknowledged understood right, differing probably as to amount in different parts, and in the same parts differing according to circumstances, but well known to all the cultivators as the right or share of the Government, whatever the local usage may be as to amount. If, on the other hand, the question were put as to what share of the rent paid to the proprietor is the right of Government as Revenue, I do not believe that it could be answered by any one, from the lowest cultivator to the senior member of the Board of Revenue, because such a mode of settling the demand of Government is unknown in the Revenue system of India, and has not, as far as I am aware, been established by our Government: whether it be now for the first time propounded by the members of the Revenue Board in the Western Provinces, or be derived from any other authority, if such a system is to become the established system of Revenue settlements, it is most necessary to determine, if that has not already been done, what portion of the supposed rents is the proper Revenue of Government, because on that must our future Revenue depend.

If I am not mistaken, when the permanent settlement of Bengal took place, it was formed on the basis of our receiving nine or ten parts of what I should call, according to Indian notions, the Government share of the produce, and what others may perhaps call the rents, leaving the 10th or 11th part to the person whom we choose to dub proprietor. If that is what is meant by adjusting the demand on the proprietors by the aggregate amount of the rents, it seems to be much the same process as taking the Government share, and allowing 10 per cent. deduction, which is not uncommon in village settlements, the per-centage differing according to circumstances. If the whole rent or Government share does not properly belong to Government, as its acknowledged Revenue, subject to certain deductions customary in Indian Revenue settlements, it would be rather an exorbitant adjustment of Revenue to take 9-10ths or 10-11ths of the proprietor's rent.

I am surprised that the inconsistency of the proceeding with the terms used does not deter every one from the use of our English designations. What mind purely English can connect the idea of a proprietor of land with that of a person following the plough, who pays one half of his gross produce to Government? Yet in India these two characters are the same. Great confusion of ideas might be produced by the misapplication of English terms, which is common in our official Revenue language. We talk of estates, when we mean villages, and of proprietors, when we ought to speak of village communities, and make a jumble between Revenue and rent, when the plain intelligible thing to be ascertained is the Government share of the produce.

My proposition is, that the system of Indian Land Revenue does not admit between the Government and the cultivation any proprietor competent to intercept and appropriate the Government share of the produce. Property in the land exists, but not to the extent of depriving the Government of its share of the produce, unless this be conferred in gift by a positive grant. The Government may interpose persons to collect its share, such as the heads of village communities, to whom a per-centage or commission may be allowed for their services, or farmers, who pay an equivalent to Government by contract, collecting the Government share for their own use. But whoever the person interposed may be, what he collects is the Government share, or its supposed equivalent.

The relative rights of the Government and the Board's proprietors may in some respects be easily exemplified. There is not a village in the Western Provinces, in which Revenue is assessed, that the Government might not give away in jagheer to-morrow, either for one or more lives, or in perpetuity. But what would it give away? Its own share of the produce. It would not give away one jot of the rights of the proprietors. The property, such as it is, would remain in the same hands, and the jagheerdar could not lawfully touch it, but he might interfere actively in the management of the village cultivation, exact the Government share to the utmost, and insist on the extension of cultivation if he could procure cultivators.

In making, therefore, what is nominally a grant of land, the Government in reality grants, not the land itself, but the state Revenue leviable in that land, or the Government share of the produce. It might be said that in some instances the grants of Government go further; and grants of millik, enaum, &c. might be adduced in support of that view. Even those grants are not without some reservation of the previous rights of property; but that is altogether a separate question, into which it is not necessary at present to enter. The existence of such grants, as far as they are connected with the present subject, must tell in favour of the rights of Government.

The state of property and the rights of Government, as I have described them, are such as exist generally over all India; in our own provinces not absorbed in the permanent settlement, in those of Madras, in those of Bombay, and in all foreign territories. I speak generally, judging from what I have seen in various parts of India, and do not mean to question the existence of peculiar customs in particular districts.

Many doubtless would exclaim that such a system of Revenue is quite unworthy of an enlightened Government. It may be so, but I would earnestly recommend that it be not subverted until something manifestly and undoubtedly better can be substituted. We have tried one grand experiment in the permanent settlement of Bengal, and I cannot discern any benefit in its results that ought to induce us to repeat it. To the change, for such I consider it, which the gentlemen of the Revenue Board advocate, I object, because it has not been sufficiently explained, is at present apparently indefinite, and renders that complex which is in itself clear and simple; moreover, if carried to any great extent in practice, it would be attended with an insupportable loss of Revenue.

Appendix, No. 84.

Minute of Sir C. T. Metcalfe, 7 Nov. 1830.

I hope that in maintaining that a share of the produce is the acknowledged right of Government, and that the assertion of this right is the proper basis of every settlement, I shall not be misunderstood to argue in favour of heavy assessments: although I am not an advocate for a wanton abandonment of Revenue, still less for throwing it away on those who have no pretensions to it, no one can be more sensible than I am of the folly and ruinous consequences to the Government, as well as the people, of over-assessment. It is only by light assessments that the people can be advanced in prosperity, and the Revenue of Government increased; but in adhering to the same basis of settlement that exists throughout India, which is alike the basis of the Madras ryotwar settlement and of the Bengal permanent settlement, there is nothing to prevent the utmost liberality that can safely be afforded. The Government may relinquish any portion of its right, and grant that portion to any class or any individuals; it may, if it chooses, create a new class of proprietors for the purpose of receiving this rejected portion of Revenue. I cannot perceive the utility of such a proceeding, but if it is thought desirable, there is nothing to prevent it in assuming the acknowledged right of Government as the basis of a settlement. Government, however, can only sacrifice its own rights; it has no right to sacrifice those of others. It may give up any portion of its own Revenue, but it cannot justly create proprietors of the property of others. This, nevertheless, was practically done in the permanent settlement of Bengal; in which we not only sacrificed the prospective rights of Government for ever, but by declaring those to be proprietors who were not proprietors, we in effect destroyed the rights of all the proprietors and cultivators, or their pretended proprietors, although such an effect does not appear to have been designed.

I am afraid that there is similar mischief unintentionally lurking in the plans of the gentlemen of the Revenue Board, regarding their proprietors. There is no point on which we ought to be more careful than as to the acknowledgment of pretended proprietors in the Western Provinces, other than the real members of the village communities. There is reason to suppose that in many a village, where the real proprietors were once numerous, some upstart fellow has acquired, without right, or by fraud, an ostensible pre-eminence, and now pretends to be sole proprietor. In any settlement more precise and determinate than those heretofore made, it will be necessary to be most cautious not to sacrifice the proprietary rights, such as they are, of the numerous proprietors of villages, to the pretensions of one or a few who may have brought themselves more into notice, and obtained predominance, whether by fair means or by foul. Investigation must be made in each village; for the names recorded in the collector's books may be either those of persons who are not proprietors, or those of persons who being part proprietors are not exclusively so, but representatives of the body of village proprietors.

As I do not concur with the members of the Revenue Board in their opinion that the Madras ryotwar settlement could not be applied in our unsettled provinces, I proceed to state my notions of that mode of settlement. It appears to me to be applicable in every state of things. Where there are proprietors, it may be entered into with proprietors; where there are no proprietors, it may be concluded with farmers or cultivators. It may be equally made for the largest or the smallest quantity of land; for millions of acres, or for only a few. The owner of a single field may make his terms directly with the Government, and turn to his cultivation, knowing that he cannot be called on to pay more than a certain sum. The proprietor of the largest district, if such a character existed in India, might do the same. For although the cess under this system varies according to the value of the land, difference of soil, population, situation, and other localities, and although inferior land paying the lower cess becomes liable when sufficiently improved to the higher, of which the gentlemen of the Board do not seem to be aware, there is nevertheless a maximum for the best land, beyond which all produce is for the benefit of the landholder; and there are remissions in cases of urgent distress. This appears to me to be a true and proper permanent settlement, in which the reasonable claim of the Government is secured and satisfied, and all the profit of cultivation goes to the real landholder; and be it remembered, that if the cess which the Government is entitled to demand be deemed exorbitant, it is as easy to relinquish any portion of it in this settlement as in any other, and it may be done with more certain and more extensive effect on this plan than on any other.

I cannot therefore conceive in what respect this mode of settlement is absolutely inapplicable, as it is pronounced to be by the gentlemen of the detached portion of the Revenue Board.

Thinking so highly as I do think of this system as a Revenue system, it may naturally be asked why I do not propose its universal adoption in our unsettled provinces.

The reason is, that I admire the structure of the village communities, and am apprehensive that direct engagements for Revenue with each separate landholder or cultivator in a village might tend to destroy its constitution.

The village communities are little republics, having nearly everything that they want within themselves, and almost independent of any foreign relations. They seem to last where nothing else lasts. Dynasty after dynasty tumbles down; revolution succeeds to revolution; Hindoo, Patan, Mogul, Mahratta, Sik, English, are all masters in turn; but the village communities remain the same. In times of trouble they arm and fortify themselves: an hostile army passes through the country: the village communities collect their cattle within their walls, and let the enemy pass unprovoked. If plunder and devastation be directed against themselves, and the force employed be irresistible, they flee to friendly villages at a distance; but when the storm has passed over they return, and resume their occupations. If a country remain for a series of years the scene of continued pillage and massacre, so that the villages cannot be inhabited, the scattered villagers nevertheless return whenever the power of peaceable possession revives. A generation may pass away, but the succeeding generation will return. The sons will take the places of their fathers; the same site for the village, the same positions for the houses, the same lands, will be reoccupied by the descendants of those who were driven out when the village was depopulated; and it is not a trifling matter that will drive them out, for they will often maintain their post through times of disturbance and convulsion, and acquire strength sufficient to resist pillage and oppression with success.

This union of the village communities, each one forming a separate little state in itself, has, I conceive, contributed more than any other cause to the preservation of the people of India through all the revolutions and changes which they have suffered; and is in a high degree conducive to their happiness, and to the enjoyment of a great portion of freedom and independence. I wish, therefore, that the village constitutions may never be disturbed, and I dread everything that has a tendency to break them up. I am fearful that a Revenue settlement separately with each individual cultivator, as is the practice in the ryotwar settlement, instead of one with the village community through their representatives the headmen, might have such a tendency. For this reason, and for this only, I do not desire to see the ryotwar settlement generally introduced into the Western Provinces. The experienced advocates of that mode of settlement would, I believe, maintain that it need not produce that effect. It appears to me, however, that it must tend to loosen, and ultimately dissolve the ties which bind the village communities together. Instead of all acting in union with a common interest as regards the Government, and adjusting their own separate interests among themselves according to established usage, each would have his separate independent arrangement directly with the Government, and could hardly fail to be thereby less linked with his brethren.

The village constitution which can survive all outward shocks is, I suspect, easily subverted, with the aid of our Regulations and courts of justice, by any internal disturbance; litigation, above all things, I should think would tend to destroy it.

Where, from litigation and internal disputes, or other causes, the village constitution is impaired, with little or no hope of successful restoration, it seems to me that the best remedy for such a state of things is the introduction of that mode of settlement commonly denominated ryotwar; that is, a separate settlement with each owner of land in the village, or where owners are not forthcoming, with each holder of land.

In many instances there are resident cultivators, who, although not claiming ownership, have a right, by the usage of the village, to retain the land which they cultivate.

The main principle of this settlement is, that there is a maximum demand on the best land, which cannot be exceeded. The landholder, therefore, is sure of enjoying for ever any advantage that he can gain by superior cultivation and improvement. It has been before remarked that there is an inferior rate of assessment for inferior land, and that the assessment is increased when the land becomes superior by improvement: this, which at first sight seems injudicious and discouraging to improvement, is on reflection obviously necessary; for otherwise the best land would be abandoned, and the higher assessment could not be maintained, as the cultivator would naturally go to the poorer land for the sake of the lower assessment, with the intention of exclusively profiting by improvement, if there were no higher assessment in consequence. At the same time encouragement is given to the cultivator of the poorer land to endeavour to improve it: when he undertakes to do so, he obtains exemption from additional assessment for a certain number of years; after the expiration of the term he pays a portion of the additional assessment, which gradually increases until it reaches the maximum standard for the best land, and then becomes limited for ever to that amount. Should the project fail, the cultivator applies to have his engagement cancelled, and reverts to his former condition, paying the lower assessment charged on inferior land. In like manner, if waste is to be broken up, the cultivator pays only a portion of the assessment during a term of years, which portion gradually increases until it reaches the standard of that class of land to which the newly cultivated tract belongs.

Although I have stated objections which strike me against the introduction of the ryotwar settlement into villages where the village institutions existed unimpaired, it appears to me nevertheless desirable that the principles of that settlement, especially with regard to the permanent limit of assessment on each portion of land, should be applied to settlements concluded with village communities, although direct engagements between the Government and each separate cultivator be avoided for the reasons before assigned.

There does not, indeed, appear to me to be any kind of settlement in which the principles of the ryotwar settlement might not be introduced with benefit; for whether the party contracting to pay the Government Revenue be an alleged proprietor of a large district, or a farmer, or a village community, or the single proprietor of a village, or an individual cultivator, the principles of that settlement seem applicable in all cases; and the fixing of a limit to the Government demand in every portion of land, which limit shall not be exceeded on account of any future improvement, without precluding such equitable adjustments as decided differences in the relative values of money and produce may from era to era render necessary in favour of either party, cannot fail, I conceive, to be generally beneficial.

In some few instances, in the Western Provinces under this Presidency, where Revenue settlements are now to be made, it may be deemed proper to make them with persons who pretend to a proprietary right over large tracts of country. Were the assumed right investigated, it would probably be found to have no existence in reality. The designation used by such persons is sometimes that of talookdar, which under Mahomedan Govern-

Appendix, No. 84.

Minute of Sir C. T. Metcalfe, 7 Nov. 1830.

ments is still the official title of collectors and superintendents of districts, appointed and removed at pleasure. The origin of the talookdars in the Western Provinces was probably similar; but it may be that by long usage, and the acquiescence of the village communities in the districts under them, these persons, whether bearing that designation or any other, may have acquired powers and privileges which it may be deemed unjust to deprive them of, and therefore it may also be deemed proper to conclude the settlement with them for the Revenue of the tracts which they hold. In such cases the principles of the ryotwar settlement are not only applicable for assessing the Government Revenue, but are almost necessary for securing the rights of the village communities and holders of land throughout tracts so circumstanced. After the assessing of the Revenue, as much may be relinquished to the talookdar as is thought proper with reference to his pretensions.

But by far the most numerous class of settlements to be made will, I conclude, be those with village communities. In such settlements the mocuddums, or head-men, by whatever designation known, come forward to conclude the settlement as the representatives of the village community. I believe that it is not an uncommon practice to consider those who sign the engagements as exclusively responsible, in their own persons, for the payment of the Revenue. In my opinion, although undoubtedly responsible as part owners of the village lands, and additionally responsible as collectors of the Revenue and managers of the village, in which capacities they usually receive a per-centage on the Revenue, which allowance is termed mocuddumee, they are not exclusively responsible, nor as landowners more responsible than the other landowners of the village which they represent. Out of this practice of considering the mocuddums as the contractors for the Revenue, instead of regarding them as the head-men and representatives of the village communities, has arisen, I fear, the more serious evil of considering them as the only landowners of the village, and thus annihilating the rights of the rest of the village community. This matter, it seems to me, requires the greatest care and caution in the settlements to be made, both to guard against the occurrence of such injustice in future, and to redress it if it has occurred; and to effect this redress the process of the ryotwar settlement would be beneficially applicable, as it would bring to light the owners of every portion of land, and the right of each member of the village community, without rendering it necessary to conclude engagements otherwise than with the village community jointly represented by their head-men.

I have before stated, that when the village institutions have been destroyed or impaired by internal dissensions or other incurable causes, the ryotwar settlement appears to me the proper remedy to be applied, and the best settlement that can be effected.

An easier one, one that would give less trouble, but would foster ignorance in our public officers, and is in other respects highly objectionable, is the mode of settlement by farming speculators; and adventurers will be found in abundance who would undertake to pay the Government Revenue at a fixed sum, if allowed to collect the Government share of produce for their own benefit. These may be either persons having an inherent interest in the lands which they farm, or persons who have no such interest in them. The latter class having in the case of a limited lease no permanent interest in the soil, can only desire to extract from it in that period as much as possible more than they pay to Government, as in that their profit will consist. Individuals of the other class having an inherent interest in the land, or a portion of it, are likely to make use of the power acquired by the possession and exercise of the Government rights as Government farmers, to extend their own possessions and subvert the rights of their co-partners.

Although, therefore, there may be instances in which from peculiar circumstances it may be necessary to have recourse to farming, it is a system which ought, I conceive, to be avoided as much as possible; the most beneficial mode of settlement generally being that which intrudes no intermediate holder of rights between the Government that receives the Revenue and the landowners or landholders who pay it, whether by commutation or individually.

The farming system is sometimes advocated on the ground that farmers may be wealthy persons, who will lay out capital in the improvement of the land. There may be rare instances of this kind, but, speaking generally, the expectation is delusive. The general character of Indian farmers is to levy as much as possible from the land, and not to lay out capital on it.

In proportion as the tenure of the farmer is lengthened, his power to disturb and destroy the rights of the landowners is increased; and if it be permanent, that power becomes almost irresistible. The Bengal permanent settlement was in fact the transfer of the landowners from the power of the Government to the power of perpetual farmers, who having no right in the soil themselves, or whatever right they may have had, if they had any, have been practically enabled by that settlement, against its professed design, to destroy or impair the rights of all landowners and landholders included within the large districts consigned to those farmers respectively. The same effects would probably ensue from any system of permanent farming established in the Western Provinces.

The object of the remarks offered in this Minute on the Revenue settlements to be formed in the Western Provinces, is to explain the opinion which I entertain of the expediency of concluding our settlements with the landowners or village communities jointly, with as much of the principles of the ryotwar settlement intermixed as is not inconsistent with a joint settlement, and with the unimpaired preservation of the village institutions.

The term of settlements, generally, ought I conceive to be long; but there is in the ryotwar settlement a principle of permanency in the limitation of the Government demand on each field, which ought also in my opinion to be adopted.

The

Appendix, No. 84.

Settlement of the Upper Provinces.

The letter from the members of the detached portion of the Board of Revenue seems to imply that the collectors generally are not competent for the efficient performance of the duty of making settlements. It is a melancholy deficiency to exist eight years after the promulgation of a Regulation on the subject; but if it really be so, no time ought to be lost in selecting persons who are competent, and placing under their guidance and instruction those who are not; for certainly nothing but instruction and practice can be required to render all sufficiently competent, and I cannot imagine that any great length of time can be necessary for this purpose. Any person possessing the requisite detailed information could cummunicate it to others in a short period.

As the formation of Revenue settlements in the Western Provinces is one of the subjects to which the Governor-general has declared his intention of paying particular attention during his present tour, I propose that a copy of this Minute, and a copy of the letter from the gentlemen of the Board, to which it refers, be transmitted for his Lordship's consideration. Should any further explanation of my sentiments be required to remedy the defects apparent in this Minute, which are probably numerous, I shall be ready to furnish it. I have not the presumption to suppose that I have suggested plans free from objection, or not liable to the necessity of further deliberation and investigation, but the vast importance of the subject has caused me to consider it as my duty to enter into the discussion, and I am ready to go on with it as long as it may be deemed useful to continue it; for I believe that the happiness of the bulk of the inhabitants of the Western Provinces depends more on Revenue settlements than on any other thing whatever.

7 November 1830. (signed) *C. T. Metcalfe.*

Minute of Sir C. T. Metcalfe, 3 Feb. 1831.

MINUTE by Sir *C. T. Metcalfe*, dated 3d February 1831.

I AM directed by the importance which I attach to the subject to offer some remarks on the contents of the letter addressed by the Board of Revenue on deputation with the Governor-general, to his Lordship's secretary in the Revenue department, on the 7th December.

In a former letter (3d September 1830) the Board expressed an opinion that the system of Revenue settlement adopted by Sir Thomas Munro was not applicable in any of the provinces under the Bengal Presidency. That opinion I combated. They now say that they had no idea that they were announcing opinions of the least practical importance; but surely, whether that mode of settlement is or is not applicable in the provinces of this Presidency, is a question of great importance.

The Board said, and still seem to say, that the mode of settlement in question could not be used in the provinces under this Presidency, owing to a state of property in land existing in these provinces, and not existing in the districts in which that settlement has been introduced. That opinion also I disputed, not being sensible of any such difference in the original state of property in land in the provinces of the two Presidencies of Bengal and Madras, and not admitting that any state of property existed, in provinces where the permanent settlement was not established, that ought to preclude the adoption of the ryotwar settlement, if it were otherwise desirable to introduce it. Whichever opinion is right, the question involved in the difference is surely of great importance.

I stated that the principles of Sir Thomas Munro's settlements seemed to me perfectly applicable throughout the provinces in which settlements are to be made with village communities; meaning, with reference to the opinion previously expressed by the Board, that there was nothing in the state of property in land among those village communities to prevent our assessing the Revenue according to the principles of Sir Thomas Munro's settlements, if we were disposed to do so. The Board now state, that if settlements are to be made with village communities collectively, the main principle of the Munro settlement could not possibly be applied. Even admitting this, it is no insuperable bar to the introduction of that mode of settlement, since we might determine not to make the settlement with the village communities collectively, but with each field-holder separately, carrying the field settlement fully into effect, precisely as conceived by Sir Thomas Munro. Independently, however, of that remedy, I am not sensible of the impossibility of adapting the field permanent assessment to settlements with village communities, but, on the contrary, think it very practicable; and I trust that it is not necessary from this difference of opinion that either the Board or I, as surmised by them, should be without a distinct perception of the real character of Sir Thomas Munro's arrangement. I think that I comprehend it myself, and I give the Board credit for comprehending it also; but I see nothing in it to prevent its applicability in any unsettled villages into which we might deem it expedient to introduce it. In as far as this is prevented by any existing Regulations, the remedy is in our own hands; the obstacle may be removed by the same means which have gratuitously interposed it. We may, if we choose, have a "variable settlement," founded on a permanent "assessment of fields, the revenue leviable from the cultivator; and there is no imperative necessity for our having a settlement for a fixed sum for a term of years with those whom we call proprietors." It is a matter of option, and there is nothing in the state of landed property to prevent our making our election.

The existence of "persons who are deemed, and who have been called ever since the cession or conquest, proprietors," does not deter me. There is reason to believe that many who are so called are miscalled; that many are entered in the collectors' books as proprietors who have no pretensions whatever to that exclusive designation; and that it would

Appendix, No. 84.

Minute of Sir C. T. Metcalfe, 3 Feb. 1831.

be the greatest injustice to all their agricultural brethren to acknowledge them as alone having property in the soil. No part of the duty of the Board deputed to the Western Provinces is, in my opinion, of greater importance than the scrutiny of the pretensions of these persons called "proprietors."

The only proprietors, generally speaking, are the village zemindars or biswahdars: the pretensions of all others are *primâ facie* doubtful, and ought to be clearly established before being admitted. It is supposed that many now called proprietors have been created by something like the following process: *A.* or *B.* attends the collector's office, either alone or with others, to make a Revenue settlement on the part of his brethren of the village community to which he belongs; he signs the engagements entered into on behalf of the community; *A.* or *B.* is put down in the collector's book, according to our Revenue vocabulary, as proprietor, having no greater title to that designation than any of his brother zemindars or biswahdars of the village. If more than one attend the collector, the settlement is said, for brevity, to be made with *A.* or *B.* and others. The addition of others in time falls into disuse, and *A.* or *B.* remains as recorded proprietor, or perhaps two or three names are inserted instead of one. A new collector arrives, and finding certain names in a column headed by the word "Proprietors," supposes the persons named to be what they are termed, and considers them also as contractors for the Government Revenue. The Revenue falls in arrear, and the village is sold as the estate of the one or few individuals whose names are recorded as those of the proprietors, and purchased by some one, who accordingly becomes sole proprietor, to the destruction of the rights of the village zemindars or biswahdars. From that time arises insuperable embarrassment respecting the relative rights in the land of the assumed proprietor and the real village landholders. The law makes the former sole proprietor, but the latter are the real occupants, and it becomes impossible to reconcile the conflicting rights of the two parties; all the difficulty and confusion proceeding from our dubbing as proprietors persons who have no pretensions to that character, from our using English terms which convey ideas of things different from those to which they are applied, from our converting into contractors those who are properly representatives of communities, and from our selling as their property what does not belong to them.

The gentlemen of the detached Board observe, "that if no such persons as proprietors exist, they cannot understand to what class of people the proceedings of the special commission were intended to refer." I suppose the special commission to have been instituted for the purpose of reinstating the village landholders in their rights, of which they had been deprived by fraudulent means. I have no objection to the village landholders being called proprietors, if it be thought right to confer that appellation on them; although perhaps it would have been better if the expression had never been used. My objection is to their rights being taken from them, and bestowed, with the title of proprietor, on some one who has no right to either the one or the other.

But whoever may be called proprietor, the right of the Government to its Revenue remains the same; and if it choose to levy it through the medium of a permanent field assessment, there is no state of property in land in our unsettled provinces, more than in the Madras provinces, that can interfere with the exercise of that right.

It is not necessary to enter into the details by which a permanent field assessment might be made the basis of a settlement with village communities for a term of years, if it were considered desirable to connect the two plans, because there is no proposition to that effect in agitation, the present discussion having reference solely to the opinion expressed by the Board of the impracticability of introducing what is commonly called the ryotwar settlement under this Presidency, owing to a state of property in land different from that existing where that settlement has been introduced, which opinion I thought it necessary to combat. But if the project should be entertained of uniting a permanent field assessment with periodical settlements with village communities, I shall always be ready to answer, to the best of my ability, any doubts that may be suggested on the subject; and I content myself at present with expressing my belief that such an union is far from impracticable.

I cannot agree with the Board in their description of either Sir Thomas Munro's system of settlements, or that which they consider to be necessary under this Presidency, or the difference between the two; I allude to the description given in the 7th and 8th paragraphs of their letter of the 7th December 1830.

They say that as Sir Thomas Munro's "was a mere assessment of lands, without reference to proprietary rights, he had only to distribute a fixed sum, which a village in its existing state of productiveness might be thought capable of easily yielding, on the several classes according to which the lands surveyed by his aumeens were arranged." I should say that the order of proceeding was the reverse of this, and that instead of distributing a fixed sum to be paid by a village on the several classes of lands, he must first have ascertained what each portion of land would yield, and thus have found the aggregate sum to be yielded by the village.

They say again, that "we have to ascertain from putwarrees' accounts, or to fix by the best data that we can obtain, the rent paid for each field, as it appears in the survey accounts, and to regulate our demands on those who are entitled to engage for the Revenue by the aggregate rent derivable from the whole." I should say, that we have to ascertain, not the rent paid for each field, but the Government share or Revenue payable from each field, as Sir Thomas Munro would have done; and having thus ascertained the aggregate sum payable by the village, we may relinquish as much or as little as we deem expedient to the village managers, or those whom we call proprietors. If the nominal proprietors and the real landowners are the same, good will be done by all that we relinquish, and no other harm than loss of Revenue, mitigated perhaps by prospective increase; but if the pretended

Appendix, No. 84.

Settlement of the Upper Provinces.

pretended proprietors are neither landowners, nor landholders, nor cultivators, but the fictitious creatures conceived by our Regulations, and ushered into existence by our iniquitous sales, then what we relinquish of the Government right is purely loss of Revenue without any benefit.

The Board say, that "the two modes of settlement described by them are perfectly distinct in principle, the one beginning where the other ends." I should say that the difference is unnecessary and erroneous; that the principle of both is properly the same; and that wherever they may end, both must begin at the same point; in other words, that no correct settlement can be made unless ours begin precisely where Sir Thomas Munro's did.

The Board say that they "cannot see how it would be possible, in the Munro system of settlement, to allot to individuals any benefit in estates besides that which they may derive from the occupancy of land tilled by themselves." I do not see why we should invent a class of individuals, in order to allot benefit to them in what we choose to call estates, in which they have no proper interest, either as owners, or holders, or tillers of land. But in fact, under the system adopted by Sir Thomas Munro, an individual may take any quantity of land, have it tilled by any hands that he can employ; and having a permanent Revenue to pay, derive from it by improvement the profit of an estate. This is more like an estate than anything under our Revenue system in our unsettled provinces, and is an estate fairly acquired, without loss of Revenue to Government or injury to the rights of individuals.

The Board say, that no person can more entirely approve of Sir Thomas Munro's system of settlement than themselves, "where none but cultivating interests in land exist." I should say, that in our unsettled provinces none but cultivating interests do properly exist; or rather, that there are generally no proprietary interests in land unconnected with the cultivating interests. All else is of our own invention, to no good purpose, neither well defined, nor well understood, but tending to confusion and injustice, the injury of the Government, and the injury of the real landowners.

Reverting to the call for information, the answer to which commenced the present discussion, it is observed by the Board, that settlements of the nature required by Regulation VII. of 1822, can hardly be said to be in progress. This information is alike surprising and unsatisfactory. What then are the settlements effected by Mr. Glyn, in the Merut district? What are those conducted under the superintendence of Mr. Newnham, and other gentlemen? These were all meant to be according to Regulation VII. of 1822; and if they are not so in the estimation of the Board, the officers employed and the members of the Board must construe that Regulation differently. If such a difference exists, it is desirable that the grounds of it, on both sides, should be known to Government. If it does not, the settlements have been for some years past in progress, although the progress has been slow and inadequate; and the first object of the call on the Board was to ascertain what that progress actually had been; information which still remains to be furnished, but I conclude will now be soon supplied.

3 February 1831. (signed) *C. T. Metcalfe.*

Memorandum:—The reply of the Court of Directors to the letter of the Governor-general, of 15 September 1831, is under consideration. It cannot form part of the present Appendix, until the House of Commons require its being produced.

Inquiry into Alienations of the Land Revenue.

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1832.

REVENUE LETTER from *Bengal*, dated 23d February 1830, respecting Inquiry into Alienations of the Land Revenue.

Territorial Department (Revenue.)

To the Honourable the Court of Directors for the Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Separate Lakerhaj Resumptions.

WE have lately, in our separate despatch of the 29th of May last, brought under the notice of your Honourable Court a review of our proceedings in regard to the resumption and assessment of lands held free of rent in the district of Bhaugulpore.

2. In the present despatch, we propose to notice to your Honourable Court the general measures which have been adopted by this Government within the last few years, for the purpose of subjecting to assessment lands held free of rent under invalid titles, or at an inadequate rate of assessment.

3. We had designed to combine with this Report a general summary of the operations of the several Revenue authorities in the Western, Central and Lower Provinces, under the rules in Regulation II. of 1819. The details of their proceedings ought indeed properly to precede the present narrative, and would have done so had we been enabled to receive from the

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1830.

Revenue Consultations, 7 Nov. 1828, No. 25 a' 29.

the several Boards the information called for under our orders of the annexed date. The dissolution of the Boards, however, and the general change in the system of Revenue management which ensued, have prevented our receiving that information which we anticipated would conclusively prove, that the Regulation adverted to was insufficient to answer the ends for which it was framed. We have nevertheless, we conceive, on record, sufficient to demonstrate to your Honourable Court the expediency and necessity of the measures recently adopted for the more effectual inquiry into and decision of cases of the description now under consideration, and as those measures are important, as involving the enactment of a new law (Regulation III. 1828), and as in pursuance of that enactment, the appointment of the special commissioners to carry it into effect has formed a part of the new arrangements already communicated to your Honourable Court, we are desirous of submitting to you without further delay the grounds on which the measures adverted to were founded.

4. When this subject has at different periods come under consideration, reference has naturally been made to the various discussions and opinions recorded since the time when Regulation I. of 1819 was enacted, as well as to the sentiments recorded in the several despatches of your Honourable Court, and more especially to such portions of those despatches as are referred to in the margin.

Para. 56 to 77 of Letter of 11 June 1823; para. 19 to 23, 10 Nov. 1824; para. 13 to 20, 11 July 1827; para. 16, 10 Sept. 1828.

5. The anticipations of your Honourable Court, as to the practical failure of the rules in Regulation II. of 1819 to answer the end intended by it, having in a great measure been realized, we might perhaps consider ourselves relieved from the necessity of entering on a minute consideration of the causes of that failure; still, however, we feel that we should not be able adequately to explain the grounds of the remedy which we have endeavoured to supply, without going at some length into an explanation of the particular points in which we consider that failure to have had its origin.

6. We consider the Regulation adverted to to have been defective—

First, Because it left the inquiry and investigation of such cases to the local Revenue officers, without at the same time providing a sufficiently prompt control over their proceedings, so as to admit of the latter being checked when irregular or injurious to the just rights of individuals, and of being upheld and supported when regular and proper.

Secondly, Because it left open a door to endless litigation, by admitting a final resort to the ordinary courts of justice generally, whereby one main object of the law, viz. the speedy and cheap adjudication of such cases, was not only practically defeated, but considerable difficulty and confusion have ensued in the application to individual cases of some of the leading principles of our Revenue administration.

7. One of the main objections which has, in the course of the different discussions on questions of resumption, been made to the provisions of the old Regulation was, that they vested the powers of inquiry and investigation into the validity of tenures in the hands of collectors of Land Revenue, a class of officers who, from want of practice in the conduct of investigations of a judicial nature, were supposed unequal to conduct such inquiries with that careful observance of the forms laid down in the Regulations which was essential to a full and complete developement of the facts of each case, and to secure the just rights of individuals against infringement. And your Honourable Court at an early period expressed your apprehensions, that sufficient security against irregular proceedings on the part of collectors was not provided for, by placing the final decision in the hands of the Revenue Boards.

Para. 95, Court's Despatch, 2 May 1821.

8. It must be admitted that the objection as regarded the collectors was, in some measure, well founded; the causes however of their incompetency to conduct such investigations well have not probably been sufficiently adverted to: the incompetency would seem, in a great degree, to have been attributed to want of talent or judgment in that portion of the public officers as men of business; but if such was the opinion, we apprehend that it was hastily formed, and that the chief cause will be found to be the complete separation for a number of years of the Judicial and Revenue branches of the service under the system of 1793. By that system each class of officers devoted his attention almost exclusively to the common forms of business, and applied himself chiefly to acquire a knowledge of the Regulations enacted for the particular guidance of the officers of the department to which he exclusively belonged. A collector consequently gave himself up wholly to an observance of the rules for managing the Land Revenues of his district, and for the collection of the miscellaneous items of Revenue derived from stamps, abkarree, &c. He troubled himself very little about judicial rules, leaving them to the consideration of those who had practically to apply them. On the other hand, the judicial assistant or register gave himself little trouble to acquire a knowledge of the details of Revenue administration; and although questions of the first importance, the correct decision of which depended upon a just application of Revenue laws, might come daily before him, he did not study those laws in all their details, so as to comprehend the system for the administration of which they were enacted, but contented himself with a search for the particular rule applicable to the case immediately before him.

9. It is true indeed that, at a very early period after the separation of the two lines, the collectors were called on to aid the judicial authorities in cases before the courts relative to demands of rent, but the very mode in which this was done shows that, practically, the separation was meant to be kept up. As collectors of Land Revenue, they were supposed to have more acquaintance with the connections subsisting between landlord and tenant, and on that account cases of disputed rent were referred to them; but for inquiry and report only, the ultimate decision of such cases was, till comparatively a late period, left to the judicial officers.

10. Such having been practically the mode of doing business to which each class of officers had for a series of years become habituated, it is not to be wondered at that, when the Revenue officers were called upon to carry into effect a Regulation, the detailed rules of which were essentially of a judicial nature, they were less ready and apt in the practical application of those rules to the cases which they investigated.

11. Accordingly, when the proceedings of the collectors came under the revision of the Revenue Boards, into which, since the Regulation was enacted, the Government had taken occasion to introduce officers from the judicial department, it was frequently found necessary to send back the cases for revision and further inquiry, in consequence of the collector's proceedings exhibiting numerous irregularities and a want of observance of the more minute and detailed processes required by the Regulation, which, although they seldom affected the main question of liability or non-liability to resumption, it was nevertheless indispensable to observe, to give the parties interested the fullest means of maintaining their just rights, and to leave to them no ground of cavil or appeal on mere matters of form in the procedure.

12. It is no doubt easier now to judge by actual results, than it was then to foresee, what was the proper course to have been adopted to correct the inexperienced acts of the local Revenue officers. We are disposed to think that, had the circumstances above noticed which had rendered our local Revenue officers less competent to conduct judicial investigations been sufficiently adverted to, and had the Revenue Boards, after receiving from each collector the record of two or three cases investigated, declined to authorize them to commence inquiries in other cases until those referred in the first instance had been examined, and the irregularities and blunders of each collector duly pointed out and promptly corrected, there would subsequently have been less reason to complain of similar errors, and although delay might have arisen in the final disposal of cases, a large proportion of them would have been better investigated and more satisfactorily decided.

13. But while, on the one hand, many of the collectors were induced, partly by their natural desire to fulfil the intention of Government in enacting the law, and partly by the hope of receiving the reward held out to them on resumptions taking effect, entered at once into the investigation of numerous cases, and the Board granted their authority, when called for by the collectors, almost as a matter of course; so, on the other hand, the cases referred to those Boards were allowed to remain for a considerable period unexamined and undecided. Thus it appears, from the first Report received from the Western Board of Revenue in November 1822, that out of 27 cases which had been referred to them by the collectors up to the 30th of June preceding, the proceedings in two cases only had been examined by the Board; and one of those cases had been sent back to the collector for correction. The first Report of the Central Board of Revenue recorded in January 1823 shows, that of 55 cases referred seven only had been decided. The first Report of the Lower Board of Revenue received in January 1823 shows, that out of 77 cases referred not one had been decided, although it is stated in the letter from the Board that the proceedings in several cases had been sent back to the collectors for further inquiry, and to have irregularities rectified.

Revenue Consultations, 8 Nov. 1822, No. 44 a' 46; General Letter, 30 July 1823, para. 21.
Revenue Consultations, 14 Jan. 1823, No. 41 a' 44; General Letter, 30 July 1823, para. 21.
Revenue Consultations, 13 Feb. 1823, No. 4 a' 6; General Letter, 30 July 1823, para. 21.

Feb. 1819.

14. Now, looking to the date when the Regulation was passed, and assuming that few cases came on the files of the several Boards before the commencement of the year 1821, it must be obvious that the very small number of these cases which was taken up and examined by the Board could have had little or no effect in correcting irregularities and omissions in the proceedings of the collectors generally; so that if it is assumed that the greater portion of those officers had conducted their investigations in an irregular and unsatisfactory manner, owing to inexperience in judicial forms and proceedings, they were left to proceed in the same erroneous manner in other cases, without having their mistakes pointed out to them; while the few superior men of the department, whose proceedings were regular and unobjectionable, were also left without that satisfaction and assurance of their being in the right road, which confirmation of their proceedings would have afforded them.

15. That so little was done was at the time attributed to a want of energy on the part of the Boards, and they were accordingly admonished and urged to greater exertion; they were not, however, altogether without the usual plea of having such a mass of other multifarious duties to attend to, that a greater share of attention could not well be given to resumption cases. In regard to the Western and Central Boards, with all the details of unsettled districts on their hands, the plea may be admitted to have had some force; and with regard to the Lower Board, although its validity might seem doubtful, yet it was not easy for the Government to judge of the precise degree of attention to which it might be entitled; thus much, however, is certain, that from whatever cause, the practical results were at first unsatisfactory, and incommensurate with the expectations of Government. It is fair, however, to the Boards of Revenue, particularly to the Board in the central provinces, to state that the progress made by them in the adjudication of cases under Regulation II. of 1819, during subsequent years, viz. from 1824 to 1826, was more satisfactory; still the number disposed of was not sufficient to keep down arrears, the accumulation of which evinced the urgent necessity for some special arrangement.

16. We now proceed to discuss the second point, in which we consider the provisions of Regulation II. of 1819 to have been found defective; viz. that it admitted of appeals against the decisions of the Revenue officers to the ordinary courts of justice.

17. In conveying to this Government your sentiments on the above law, your Honourable Court, in the 22d paragraph of your despatch, dated 10th November 1824, observed as follows:

"The Regulation does something towards facilitating appeals; and if we could regard

them

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1830.

them as furnishing, in this instance, an adequate security against the evils of a wrong decision, we should the less regret the imperfection of the primary tribunal. But when we consider what may be the difficulty of finding the security which, under this Regulation, the appellant is required to furnish, the expense of prosecuting an appeal, and the poverty of a great proportion of those whom the decisions in question may affect, we cannot but apprehend that the power of appealing will, in numerous instances, be a remedy in name rather than in effect."

18. We have seen little reason to believe that the necessity of giving good security, as the condition of retaining possession, free of rent, of lands decided to be liable to resumption by the Revenue Boards, has operated to prevent parties from appealing. The holders of such tenures have seldom met with difficulty in finding some speculative money-lender, who, on execution of a mortgage-deed, will not only stand security, but will furnish funds for prosecuting the case in the court. Security being given, the expense of merely instituting the appeal is very trifling; and the case being once thrown into court, with every reasonable probability of several years elapsing before it will be decided, the parties look to the intermediate possession and profits of the land, and the chance of success through some informality in the proceedings of the collector or the Board, and through the means of their own active intrigues (often exerted with success in consequence of frequent changes in the office of collector), as over-balancing every other consideration; and even if the decision of the Revenue Board is confirmed in the zillah court or court of appeal, they still persevere by special appeal to the higher tribunal, without ever reflecting that, if the ultimate award be against them, the contest must involve them finally in a ruinous expense.

19. In the 68th paragraph of your Honourable Court's despatch, dated the 11th of June 1823, you have expressed a desire to know what has been experienced to be the effect of allowing parties to remain in possession, in order to facilitate appeals. We repeat our belief, that in the mere institution of an appeal to the ordinary courts of justice there has been little difficulty experienced. But your Honourable Court, in the same paragraph, observe, " if it were in the power of any man, and of every man, to obtain a review by a competent tribunal of any wrong proceedings in his case, on the part of the Revenue officers, the process recommended would be secured against any considerable inconvenience; but without this security, hardship, if not injustice, will frequently be the consequence, unless a very vigilant superintendence is maintained." And we have now had sufficient experience to determine how far such inconvenience has occurred, or how far vigilant control has been exercised, even with every facility in the admission of appeals.

20. On referring to any of the annual reports furnished to Government by the superintendent and remembrancer of legal affairs, and comparing the columns in the statement of decided cases in which the dates of institution of suits and their decisions are respectively entered, your Honourable Court will be able to form some idea of the great delay which usually occurs in almost all the ordinary courts of justice in the final disposal of suits instituted in them. In those courts the business of which is least in arrear, it is a rare occurrence to find a case disposed of in a shorter period than two years from the date of its institution, while a lapse of five, eight and ten years is not by any means unfrequent; and if a suit is persevered in by a second appeal to a higher court, a further delay, proportionate to the state of business before the appeal court, is experienced.

21. Under such circumstances, it cannot be said either that the superintendence contemplated by your Honourable Court over the acts of the Revenue officers is vigilant or efficient, or that parties who have been wronged by erroneous decisions of the latter are freed from loss and hardship by the court ultimately deciding in their favour. It is true that the party gets a decree awarding to him possession of his land, free of rent, and a reimbursement of all his expenses by Government; but the remedy comes too late; his land has been mortgaged for years to the money-lender of his village, who has probably foreclosed the mortgage; he has himself, during a series of years, been harrassed by the ordinary expenses of litigation, which must be paid by him in the first instance, and by extraordinary expenses incurred in feeing mooktars and other hangers-on of the courts and collector's office, the whole of which expenses can seldom be reimbursed to him by the legal costs awarded in the decree; in short, he finds himself, even with a good case, in a worse predicament after a successful contest, than he would have been in had he, in the first instance, agreed to hold his land of Government on a moderate assessment.

22. We have given above what we believe to be the results of an appeal to the ordinary courts as regards the parties whose tenures are subjected to inquiry. We now turn to consider the results as they affect the interests of Government.

23. In the first place, if the awards appealed from have been passed by the Revenue Boards on erroneous principles, those Boards are left for a number of years to go on deciding other cases on similar principles, without that check which an early reversal by the court of one wrong decision would at once have imposed on them.

24. In the next place, supposing the investigation and opinion formed by the collector in the first instance to be substantially correct, and the subsequent decision of the Board of Revenue to be equitable, the case is thrown into a court, on the file of which it remains so long, that before it comes to a hearing, the collector who investigated, and the members of the Board who decided on his Report, are generally removed to a distant part of the country; thus the defence of the appeal is left to officers having no previous acquaintance with the merits of the case.

25. Lastly, the decisions of the Revenue Board were subjected to the revision of the courts of justice, without the latter being bound specifically to consider them as appeals, taking the proceedings of the case as tried by the Revenue officers as the record on which

their decision is to be passed, and admitting no new evidence, oral or documentary, nor any pleadings beyond those ordinarily filed in an appeal. Accordingly, it has been ascertained, on reference to the annual reports furnished by the superintendent and remembrancer of legal affairs, and his special reports on individual cases, that no uniform practice in the trial of resumption cases has been observed by the courts: in some they have been tried as appeals, and the cases have gone to trial on the record received from the Revenue Board; in others again the cases have been tried as original suits, four regular pleadings have been taken, and a new record made up by the court, the record from the Board being only received in the shape of evidence, and sometimes even no more than copies of the collector's roobukarees and of the Board's decree, with such original documents exhibited to the Revenue officers as the parties may have got back on application to the Boards, have been received in evidence, while new evidence, both oral and documentary, has been freely admitted.

26. In addition to what we have above stated, we may also express our conviction that the just interests of Government have been very seriously prejudiced by allowing cases of the nature under consideration to be tried and decided by the courts of justice indiscriminately, like all other cases which came before them; and that, speaking generally, those courts have in many instances failed to administer practically as good justice in such cases as they are calculated to administer in matters of rights, according to the Mahomedan and Hindoo laws; or of contracts and obligations arising out of the ordinary transactions between man and man.

27. We have already in this despatch expressed our conviction, that in consequence of the complete separation of the Judicial and Revenue branches of the service, the judges of our courts, with partial exceptions, have not been accustomed to make themselves thoroughly acquainted with the principles on which our Revenue administration was formed and has been conducted; and we are induced, on referring to the observations contained in the 43d paragraph of your Honourable Court's despatch, dated the 11th June 1823, to think that your Honourable Court will coincide with us in the conclusion to which we have come on that point.

28. We are satisfied further, that from the want of such an acquaintance with those principles, and the consequent absence of a just and practical application of them to individual cases, the most erroneous decisions have been passed by the courts.

29. If it be true, as recited in the preamble to Regulation XIX. of 1793, "that the ruling power is entitled to a certain proportion of the produce of every begah of land, unless it transfers its right thereto for a term or in perpetuity to an individual," it is surely just and reasonable that the individual who claims special exemption from the general rule shall be bound to prove his right, and not that the onus of proving its right to Revenue independently of the general law, shall be thrown upon Government. Yet your Honourable Court will see, on reference to the proceedings of the annexed dates, that even in the Court of Sudder Dewanny Adawlut it was attempted to be maintained, that an officer who exercised temporarily the local powers of a lieutenant-governor, possessed authority to confirm grants, an authority which the Regulations do not vest in the Governor-general except by Orders passed in Council, and that the doctrine was maintained, because the Government officers could not prove the negative position that no such authority has been delegated by the Government.

27 Aug. 1824, No. 37 a' 40; 30 June 1825, No. 26 a' 30; 25 Aug. 1825, No. 55; 3 Nov. 1825, No. 32; 25 May 1826, No. 52 & 53.

30. Again; at the formation of the decennial settlement, the collectors of the several districts, on completing the settlements, transmitted to the Board of Revenue detailed lists of the several mehals comprised in their districts, and in such general settlement-account they of course entered every mehal, under whatever denomination held, which paid Revenue to Government, whether that Revenue was assessed in perpetuity on an ascertainment of the assets of estates, or at a mocurruree or istumraree jumma, under the rules applicable to such tenures. It does not follow as matter of course, nor could it ever have been intended, that the mere entry of a mehal in such registers, if it were distinctly specified that it was held on mocurruree or istumraree tenure, should constitute a title to hold at a fixed jumma in perpetuity, if it were discovered by the Revenue officers that the tenure was originally invalid, and that the mehal ought at the decennial settlement to have been assessed in common with other mehals on an ascertainment of assets; but your Honourable Court will see, on reference to the proceedings of the annexed dates, that such a doctrine was upheld in the Court of Sudder Dewanny Adawlut, and that the resumption of a mehal under circumstances which we consider to have fully justified the decision passed by the Revenue Board, was reversed by the court, although when the abstract question was afterwards put to the court collectively, in order that Government might judge, from their construction of the law, whether or not a new enactment would be necessary to prevent the effect of such a judgment as a precedent, the opinions of the majority of the judges appeared to be against the doctrine maintained by those who passed the decision. Those proceedings, we think, afford strong proof that the courts of justice are accustomed to look to the circumstances, and to what they may imagine to be the hardship, of individual cases, and to decide on them, rather than in conformity to the settled principles of the Revenue code.

Revenue Consultations, 29 May 1828, No. 22 a' 25; 21 Aug. No. 28.

31. The practice and proceedings of the ordinary courts of justice are open to no less serious objections in regard to the construction of grants to hold land free of rent, made by the Emperor of Delhi and other potentates.

32. It is matter of historical record, that whenever the native governments were exercised with vigour, and were in a condition to enforce all their acts, such grants were not only made with great circumspection, but that although they might have been couched in terms evidencing perpetuity, they were resumed without scruple at the will of the ruling power. It is no less certain, that in the later times of anarchy and confusion in Hindostan which

preceded

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1830.

preceded our dominion, such grants were made without care, merely to answer temporary expedients, and were resumed either by the grantor, if strong enough to enforce resumption, or by any other power succeeding to the administration of the country.

33. Our Government, however, pursuing a more liberal policy, resolved to maintain, under certain restrictions, the grants of those potentates whom we succeeded, where there might be unquestionable evidence of the validity of such grants, and the power of deciding on such questions was confided to the courts of justice; but it assuredly never could have been intended that those courts should, instead of putting upon the holders of lands so granted the onus of making out a clear case of alienation by competent authority, force the Government into proofs of the most minute particulars evidencing the right to assess, or that they should, on the faith of the loose and frequently venal expositions of the Hindoo and Mahomedan laws by pundits and moulavees, give a construction and force to grants made by persons not exercising the full possession and sovereignty of the territory in which the land is situated, or exercising it only by temporary usurpation.

Revenue Consultations: 19 June 1826, No. 53 a' 56; 12 Oct. 1826, No. 56 a' 58; 22 March 1827, No. 44 & 45; 5 July 1827, No. 53 & 54; 16 August 1827, No. 88 a' 91; 27 Sept. 1827, No. 49 & 50; 20 Mar. 1828, No. 34 a' 43; 12 June 1828, No. 7 a' 11; 3 Dec. 1827, No. 37; 10 March 1829, No. 15 a' 19; 14 April 1829, No. 44.

34. The proceedings of the annexed dates have reference to numerous resumptions made by Mr. Waring, when collector of Bundlecund, of what are denominated Pudarukh tenures. It was generally supposed, from the frequent resumptions made by Ullee Buhadoor and the chiefs who conquered the province, on the death of the holders of such tenures, that they were mere life grants, and even if continued to the successor of the grantee, that the necessity of obtaining in each case such special confirmation was evidence of their temporary nature. Another circumstance, too, which is favourable to such a supposition is, that nobody ever questioned the legality of the resumptions made by Mr. Waring, so long as he remained in the province; nay, as long we believe as he remained in the country. After a lapse of several years, however, one person sued to reverse the resumption of a pudarukh village; the grant under which he claimed is immediately by the court of justice handed over to the pundit, the Hindoo law officer of the court, for an etymological exposition of the word "pudarukh" or "padarg," and whether by Hindoo law the use of it in a grant evidences perpetuity; of course, no other answer could be expected from a pundit, than that it conveyed a tenure in perpetuity. No inquiry as to local customs and opinions, the acts of former rulers, or the understanding of the better informed persons in the province in regard to such grants, is set on foot; but upon the mere opinion of the pundit, one case is decided, and following the precedent, every resumption made in the province has been contested and reversed, however various the circumstances of the case or suspicious the grants, merely because they contained the word "pudarukh."

35. Now, we do not mean to say that some of the cases to which we allude may not have been illegal, or at least doubtful, resumptions, and consequently, as such, that they ought to have been reversed; but we do think that something like inquiry and research into the nature of such tenures, the circumstances under which such grants were usually made, and the custom of the province in regard to them, was necessary, and that the courts were not justified in deciding all such cases indiscriminately on the mere dictum of a pundit.

Revenue Consultations: 19 Feb. 1819, No. 34 a' 36, and 46; 27 Nov. 1828, No. 23 & 24; 26 Feb. 1829, No. 29 a' 31.

36. The case of which the particulars will be found recorded on our proceedings of the annexed dates, affords another proof of the extraordinary mode in which the courts have construed grants, and also the regulations relative to the resumption of lands held free of rent. In that case a mere perwannah conferring land rent-free, written by Madho Rao Scindiah (supposing it to be a genuine document), at a time when his object could only be temporarily to gain a footing in a district in which his authority was not firmly established, is made over to the Mahomedan law officers of the Sudder Court, and a construction is by them given to two most indefinite words in that document, which gives it all the force attaching to the most formal royal grant. We must say that the Mahomedan law officers of our courts of justice are not the proper authorities to judge of the construction to be put upon the wording of any grant, still less of one purporting to have been made by a Mahratta prince; nor has our surprise been less excited by the doctrine which is maintained by the court in the same case, viz. that the mere allusion made in an entry in the lakerhaje registers prepared by the collectors, under the provisions of section 20, Regulation XXXI. of 1803, is sufficient proof of the existence and authenticity of a deed which was not registered as required by law.

37. It must be unnecessary to swell this despatch by further remarks on the inadequacy of the rules in Regulation II. of 1819 to effect the objects with the view to which they were enacted, or to enumerate more instances by which the insufficiency of the ordinary course of justice for the fair, equitable, and speedy decision of such cases could be established. On the latter points, indeed, we shall probably have occasion in the course of the present despatch to make some further observations, when we come to speak of the new tribunal which has been established; but it is necessary that we first briefly notice the various proceedings which have been intermediately adopted with a view to remedy some of the acknowledged defects of Regulation II. of 1819, and other regulations applicable to rent-free tenures.

38. One of the earliest and most important propositions made to Government on the subject, is that contained in the report from Mr. N. J. Halhed, to which particular reference is made in the 69th and following paragraphs of your Honourable Court's despatch dated 11th June 1823. Mr. Halhed's plan went somewhat beyond that which had been previously laid before the Government, by the late Mr. Deane, inasmuch as, instead of one officer only, to whom the last-mentioned gentleman proposed to assign the duty of investigating and deciding lakerhaje cases, it was suggested to have a commission, composed of one Revenue and one Judicial officer, to be employed specially in hearing and determining such cases.

39. Among the principal features of Mr. Halhed's plan were the following; viz. First, that the commissioners should be vested with full powers to inquire thoroughly into all cases of

land held free of rent under invalid titles, and to decide the same, subject to an appeal to the regular courts of justice within six months. Secondly, that their decision should be reported to the Revenue Board, under whose orders they were to be carried into execution. Thirdly, that the commissioners should be vested with authority to offer rewards to informants denouncing invalid tenures, and that they should further be vested with certain powers to proceed against persons for the crimes of forgery and perjury.

40. And besides the particular rules for the commissioners, Mr. Halhed suggested the expediency of revising the rule in section 9, Regulation VIII. of 1811, by which all persons succeeding to the possession of rent-free lands were compelled to register the succession in the collector's office, with provision, in case of failure, that the land should lapse to Government, subject only to an appeal to the Governor-general in Council; also that a fine should be levied, as was the practice under the Native governments, on all persons succeeding by inheritance to lakerhaje property, the successors being compelled to take out new sunnuds on paper bearing a stamp of a value calculated according to a fixed per-centage on the average profits of the land for 26 years, with provision, in case of failure to pay such fine, and take out such new sunnud, that the land should be confiscated, subject only to an appeal to the Governor-general in Council.

1 August 1822, No. 51 a' 53.

41. Mr. Halhed's paper was referred, as is noticed by your Honourable Court in the 69th paragraph of your despatch above quoted, to the Board of Commissioners for report, and their reply to the reference is recorded on our Revenue Consultations of the annexed date. The document in question probably escaped the notice of your Honourable Court among the more important documents connected with the enactment of Regulation VII. of 1822, with which they were recorded. On reference to them, however, your Honourable Court will observe, that although Mr. Waring, one of the commissioners, concurred generally in considering the appointment of a special commission to be expedient, he objected to almost all the details of Mr. Halhed's plan, while Mr. Ross, the other commissioner, objected to the plan in toto.

42. In the despatch from this Government, dated the 1st August 1822, paragraph 85 to 89, the Government, after briefly summing up the several reasons which presented themselves in favour of or against the plan of a special tribunal, apprises your Honourable Court of their desire to refrain from the measure until the practical results of the operations of the rules in Regulation II. of 1819, should enable them to decide on the expediency of making any new arrangement. The remarks therein made were replied to in your Honourable Court's despatch dated 10th November 1824, paragraphs 19 to 23, and we shall have occasion in the sequel to notice some of the arguments stated on both sides of the question.

43. After the project of having a special commission was thus suspended, nothing was done in modification or amendment of the rules of Regulation II. of 1819, till the year 1825, in which several rules in one way or other affecting tenures claimed to be held free of rent were enacted, and are to be found dispersed through four regulations, viz. Regulations IX., XI., XIII., XIV. of 1825.

44. Regulation IX. has already been brought under the notice of your Honourable Court, in the 181st paragraph of the general letter from this department, dated 16th August 1827. The rules comprised in it, in modification of Regulation II. of 1819, were meant, first, to enable collectors to conduct inquiries into lakerhaje titles while engaged in making settlements, so as to collect all possible local information, and to postpone the final adjudication of cases so inquired into on the spot until after their return to their Sudder stations. Secondly, to enable the collectors to adjust claims to tracts of waste land, of which no person appears to have *boná fide* possession (rules suggested by the peculiar circumstances of the Sunderbunds), and lastly, to explain more distinctly the force and effect of the rules in section 10, Regulation XIX. of 1793, and other corresponding enactments relative to grants made after certain specified dates, of the illegality of which there could be no room to doubt, and consequently no necessity to inquire.

Judicial Consultations, 26 May 1825, No. 8 and 9.

45. Regulation XI. of 1825 was passed at the recommendation of the Court of Sudder Dewanny Adawlut, and has reference wholly to cases of alluvion. Its provisions are in unison with those contained in Regulation II. of 1819, and conformable to the principles adverted to in the 63d paragraph of your Honourable Court's despatch dated 11th June 1823.

46. Regulation XIII. of 1825. This Regulation has reference chiefly to the lands formerly held by the canoongoes of Behar; and the circumstances under which it was enacted have been fully noticed to your Honourable Court, in a general despatch from this department under date the 26th June 1828, paragraph 66 to 67.

47. Regulation XIV. of 1825. The proceedings connected with the enactment of this Regulation have likewise been noticed to your Honourable Court in the 294th paragraph of our despatch from this department, under date the 16th of August 1827; and the particular case which rendered it necessary to define the extent of authority in respect to making and confirming grants possessed by the Revenue authorities subordinate to the Governor-general in Council, has been adverted to in a preceding paragraph of the present despatch. The Regulation contains further rules for determining the force and validity of grants made by persons exercising authority in different parts of the country, prior to the accession of the British Government; and the last section of the Regulation provides for the admission of a regular appeal to a superior court in all cases in which an inferior court of justice may reverse a decision of the Revenue Board, declaring land liable to assessment.

48. A few detached provisions, however, enacted from time to time as the necessity of each was elicited by the loss of some case before the courts of justice, were inadequate to provide duly for the trial and adjudication of resumption cases, and accordingly, when a

new

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1830.

new arrangement for the discharge of the duties of Sudder Special Commission, acting under Regulation I. of 1821, came under consideration, Mr. Prinsep, then officiating as secretary in this department, took the opportunity of submitting to Government a proposition for converting the Sudder Special Commission into a court of Mal Adawlut, or Exchequer Court, and for considerably modifying the rules of Regulation II. of 1819. The documents connected with Mr. Prinsep's plan will be found recorded on our proceedings of the annexed date.

Revenue Consultations, 6 March 1828, No. 1 a' 7.

49. That plan, as your Honourable Court will observe, embraced a much wider scope than the mere disposal of cases of resumption. By the draft of the Regulation for the constitution of the Exchequer Court, that tribunal was made the only appellate jurisdiction from the decisions of the zillah and provincial courts, not only in cases of the above description, but in all cases in which individuals might conceive themselves to have been aggrieved by any official act of a Revenue officer, in opposition to the Regulations.

50. As regarded resumption cases, however, the draft of a second Regulation, proposed by Mr. Prinsep, contains many important alterations in the rules of Regulation II. of 1819. It was proposed to allow collectors merely to inquire into the validity of tenures, to collect the whole of the evidence, and having recorded it, they were to certify their proceedings to the regular courts of justice, in which the cases were in all respects to be treated as appeals. The final appeal, according as the Revenue Board, or the parties opposed to Government, might be dissatisfied with the judgments of the ordinary courts, was to be to the Exchequer Court, from whose award there was to be no appeal, except in cases of an amount appealable to His Majesty in Council. The other provisions of the draft have reference to the exception of fresh evidence and other matters of practice, which it is unnecessary here to discuss.

51. The drafts of the proposed Regulations were submitted to several of the most experienced officers under government for their opinions, which your Honourable Court will find recorded on the proceedings of the date above noticed; and although some appeared to concur in the expediency of some new arrangement to ensure consistency and celerity of decision in cases affecting their revenue administration, yet their opinions were in various degrees so much opposed to the scheme as a whole, that they rather tended to perplex than to aid the decision of the government. Mr. Prinsep, in a note which is also recorded with the documents above referred to, replied to the several objections started at considerable length, and his arguments must, we think, be considered as conclusively rebutting the most serious objections to the plan, viz. the appearance which it had of the government creating a special tribunal, in order to ensure the favourable decision of cases in which its own interests are involved.

52. But it appeared to us, that the special commission, if continued on the footing on which it then stood, would have ample occupation in the decision of the cases cognizable by it; and that no one tribunal could overtake all the business incident to the investigation of the great number of lakerhaje tenures which had actually been brought into question; to say nothing of the infinitely more numerous cases that demand inquiry. Further, we were disposed to think that some modification in the constitution of the special commission was desirable, in order more closely to connect its proceedings with the detailed surveys and census of the Revenue officers in the districts under settlement.

53. With these sentiments we directed our secretary to prepare the draft of a Regulation for the appointment of a new commission, leaving it open to government to employ such officers, and in such numbers as might from time to time appear to be expedient.

Revenue Consultations: 29 Nov. 1828, No. 1 a' 4; 19 June 1828, No. 4 & 5; 7 Aug. 1828, No. 6; 21 Aug. 1828, No. 1 a' 4; 4 Sept. 1828, No. 26 a' 30; 25 Sept. 1828, No. 12 & 13; 21 Nov. 1828, No. 6 & 7; 30 Dec. 1828, No. 22; 6 Jan. 1829, No. 2 & 3; 17 March 1829, No. 24; 5 May 1829, No. 13 & 14.

54. The Regulation prepared under the above orders stands on the code as Regulation III. of 1828, which with a note by the secretary, and the several documents connected therewith, will be found recorded on our Consultations of the annexed dates.

55. In a minute recorded on that occasion, your Honourable Court will observe, that Sir C. Metcalfe concurring fully in the expediency of taking all resumption cases out of the jurisdiction of the ordinary courts, strongly advocated the measure of vesting the decision of all such cases in the Revenue Boards, subject to the authority of the Governor-general in Council only.

56. The majority of the Board, although disposed to concur generally in the sentiments expressed in the minute, as to the undue sacrifice of the rights of the State which had resulted from the cognizance of such cases having been originally vested in the courts, were of opinion that the government could not now with propriety resume the express right of deciding by its own orders all questions of the kind.

57. It was conceived, however, that unless the attempt to recover and assert the right of the State to derive a revenue from lands illegally alienated from the rent-roll was to be wholly abandoned, the inquiry into the validity of the titles of the occupants of such lands must be made in one of the following modes, viz.

58. They might be sued for by the officers of government in the ordinary courts of justice under the old rules in Regulation XIX. of 1793, and corresponding enactments.

59. Or the inquiry might be made as at present by the local Revenue officers, the award resting with the controlling Revenue authority, with an appeal as at present to the courts of justice.

60. Or, the inquiry being made by the Revenue officers, the award might be left to the courts of justice, with an appeal to a tribunal like the Exchequer Court proposed by Mr. Prinsep.

61. Or it might be conducted, and the cases decided by a commission composed of Revenue and Judicial officers, with an appeal from their decisions to some superior tribunal, regular or special.

Appendix, No. 85.

Inquiry into Alienations of the Land Revenue.

62. Or the local Revenue officers might, in the first instance, be vested with the power of trying and deciding such cases, subject to the check and control of a special appellate tribunal.

63. Of the above modes of proceeding, that which is first specified has now for many years been discontinued; and we conceive that, with the experience which we have of the proceedings of the ordinary courts, no one will advocate a recurrence to the old rules of Regulation XIX. of 1793, by which the government collector was required to file a regular action to resume land held on invalid tenure.

64. The next mode of disposing of resumption cases is the one in force under Regulation II. of 1819; and sufficient has been already said to prove that it has failed to a very serious extent.

65. Against the third mode, in addition to the objection of allowing the ordinary courts to make the award, there was the further one against the Exchequer Court as it was proposed to be constituted; viz. that the judges would be no better able to get through the very great mass of cases likely to come into it than the ordinary courts.

66. In regard to the fourth mode of proceeding for the adjustment of such cases, viz. by a commission composed of one Revenue and one Judicial officer, the plan to which your Honourable Court have all along been most favourably inclined, we beg leave to observe that, in order to secure to government and the people in all parts of our extensive provinces the full benefit which might naturally be expected to arise from a tribunal so constituted, it would be necessary to have several commissioners in different parts of the country, a measure rendered impossible on account of the limited number of civil servants, as compared with the duty to be performed in all departments of the service, and inexpedient on account of the immediate heavy expense with which it would be attended.

67. Further, however good the tribunal provided for the first inquiry and decision, there must of necessity be provided an appellate jurisdiction, because any measure which deprived a party cast of the resort to a second judgment, would be obviously inconsistent with the principles and the spirit under which civil justice is now administered to the people.

68. The appellate jurisdiction must either be one of the higher regular courts, *i. e.* the provincial courts, or Sudder Dewanny Adawlut, or a special court, like the Sudder special commission. That the regular courts would not suffice has been shown; and any special court must necessarily be of a more permanent character than the sudder special commission was designed to be.

69. After the most deliberate consideration of the subject, we were satisfied that the measure of leaving the local inquiry and decision, in the first instance, to the local Revenue officers, with an appeal to a special tribunal constituted solely for the decision of such cases, and having the leisure to supervise, with energy and dispatch, the proceedings of the Revenue officers in cases of resumption, was the most efficacious as well as the least exceptionable measure which could be adopted; and having come to this conclusion, we felt desirous to frame an arrangement and to enact rules which should have uniform operation throughout the provinces.

70. It was obvious, however, that unless care was taken to select for the office of special commissioners to hear appeals from the decisions of the Revenue officers, individuals who should unite the qualities of extensive judicial experience and sound judgment, with a thorough knowledge of the principles of Revenue administration; individuals, in short, of that scope of talent and enlightened views which would fit them to weigh calmly and without bias the conflicting claims of Government and its subjects, and to discriminate clearly between that ill-directed zeal which might lead Revenue officers with more limited views to aim at every petty opportunity of resuming land which presented itself, and the anxious desire of Government that nothing beyond the just rights of the State should be demanded; there would be the greatest reason to fear that the proposed scheme would not succeed better than former ones.

71. It became therefore of paramount importance to select for the duty officers in whom the Government had a right to expect that the public would have confidence, and whose official character would afford to the people the best pledge that no aggression on their just rights was intended. Under this view of the matter, your Honourable Court will be well aware how limited a field was presented to us for selection, and will consequently not be surprised to learn that we have been unable to accomplish an arrangement which should operate uniformly throughout the provinces.

72. The new Regulation was accordingly framed in such a way as to enable the Governor-general in Council to appoint special commissioners for the trial of resumption and assessment cases in such local divisions only as might appear to him expedient, either on account of the state of business in each district, or with reference to the number of officers available for the office of commissioner; and in all districts which were not included within the jurisdiction of the special commissioners, the local and controlling Revenue officers were left to follow the old course laid down in Regulation II. of 1819, and Regulation IX. of 1825, with an ultimate appeal to the ordinary courts, but under such modification of the rules contained in the above Regulations as appeared necessary to secure uniformity of procedure and dispatch in the decision of such suits.

73. In those districts to which the jurisdiction of the special commissioners extends, it is provided that the collector shall investigate the cases, and that his award shall have the force and effect of a decree. If the lands forming the subject of the decree are declared liable to assessment, the holder has his appeal to the special commissioner; and if the award be against assessment, the Revenue Board or other controlling Revenue authority may cause the case to be appealed to the special commissioner.

74. We

Appendix, No. 85.

Revenue Letter from Bengal, 23 Feb. 1830.

74. We have not been deterred from committing the inquiry and decision, in the first instance, to the Revenue collectors by the objections formerly raised against their agency in such cases. It is indisputable that, from the very nature of the duties they have to perform, they must have the greatest means of collecting and referring to the best evidence which the imperfect records of landed property throughout the country afford. The total separation which formerly existed between the Judicial and Revenue departments, and to which we are satisfied the alleged incompetency of the collectors to conduct judicial inquiries is to be attributed, having for the last eight or 10 years been practically abandoned, and all the collectors having become habituated to the exercise of judicial functions, the objections to their employment, founded on that score, have in a great degree ceased to exist. The per-centage on the revenue of resumed lands, which by former Regulations and orders of Government used to be allowed to them, has been done away with; and as they can have no personal interest in the result, there cannot, we conceive, be any good reason to expect from them a less impartial decision, according to their judgment of evidence, than from any other class of officers.

75. We maintain, however, and the experience of the past warrants the assertion, that an over zeal or anxiety to increase the resources of the State by hasty resumptions is not an objection which can, with any truth, be urged against our Revenue officers as a body; and if there have been a few extraordinary instances in which the industry and intelligence of our collectors have brought to light illegal alienations from the rent-roll, the instances in which the most barefaced frauds and forgeries have proved successful, in consequence of the supineness of our local Revenue officers, are many hundred fold.

76. In point of cheapness, and convenience of being near their houses, the parties enjoy more advantages by having their cases investigated by a collector than by a zillah judge; and if there is due facility given for appealing; if the appellate authority be so constituted as quickly to check any harsh exercise, pending the appeal, of the powers vested in a collector by the regulation; and if the cases can be finally decided with much less delay, and at an infinitely less expense to the parties concerned, all that can be necessary to guard the just rights of individuals is provided for.

77. We submit that, by the provisions of Regulation III. of 1828, and the subsidiary printed rules of practice, the necessary provision has been made for the several points above noticed. The special commissioners are placed within a convenient distance of the several districts over which their jurisdiction extends; and if a collector passes a decision palpably illegal or erroneous, the special commissioner possesses full power by the rules to interfere and to prevent the judgment being carried into effect until he has revised the case; the whole time of the special commissioners being devoted to the particular duty, little or no delay can occur (except it be wilfully made by the parties) in the final judgment; and it is only necessary to refer to the rules of practice to see that, as compared with the expence which would be incurred in stamped paper and vakeel fees, to say nothing of the various extortions of omlah for several years in the courts of justice, the charges of prosecuting a case to a final award before the commissioners will be a mere trifle.

78. That the parties are secured the benefit of a tribunal as independent and as impartial as any court of justice, will be manifest on referring to the oath under the obligation of which the special commissioners are required to act, while, as far as personal qualifications and character are concerned, we feel confident that the names of the officers who have been selected for the duty will be a sufficient pledge to your Honourable Court and to the people, that the Government have provided the very best means within their power to ensure an intelligent, accurate and impartial consideration of the just rights of all parties.

79. We have already trespassed at such length on the time and patience of your Honourable Court, that we must beg permission to refer you for more complete information as to the detailed provisions of the Regulation, to the note and other papers recorded with the draft, and on the subsequent dates referred to above in the margin.

80. All particulars in regard to the establishments to be entertained by the special commissioner, and the other disbursements authorized to give effect to the Regulation, will likewise be found recorded on the proceedings of the dates quoted, to which we must also beg permission to refer for information as to detail.

81. We had at first designed that the appointment of the special commissioners should be of a temporary character; but we were afterwards induced to think that it would be more consistent with the general arrangements for remodelling the Revenue and Circuit departments, which were reported to your Honourable Court in our despatches from this department, dated the 16th and 31st December last, to appoint commissioners permanently to the divisions of Calcutta, Moorshedabad and Patna.

82. We shall feel desirous of extending the jurisdiction of the special commissioners to other districts of the divisions in which they are appointed, or of annexing some of the districts of other divisions to their jurisdiction, provided the state of business before them, and other circumstances, will admit of this being done without risk of creating delay in the final disposal of cases.

83. On our proceedings of the annexed date, your Honourable Court will find recorded three petitions in the English language, which have been presented, praying for the repeal of Regulation III. of 1828, on different grounds set forth in each.

Revenue Consultations, 19 May 1829, No. 3 a' 6.

84. One petition is signed by several persons calling themselves landholders in the province of Bengal.

85. A second,

Appendix, No. 85.

Inquiry into Alienations of the Land Revenue.

85. A second, by a number of individuals, inhabitants of the province of Behar; and a third, which purports to be a petition from the inhabitants of Bengal, Behar and Orissa, but which is in fact anonymous.

86. There is always some difficulty in knowing precisely how to estimate the character of representations purporting to come from a considerable number of natives of influence and property, and complaining of being aggrieved by any particular act of Government; such representations are seldom agreed on at public meetings held in the district or province where the petitioners reside, by which the local officers of Government might be able to ascertain how far the sentiments embodied in the petitions are those of the people, nor are the petitions themselves presented to those officers; but they are usually presented at the Presidency to the Governor-general, or at the Secretary's office, by some attorney purporting to act for all the subscribing parties; and we have reason to believe that all representations, the objects of which are general, and not the redress of individual grievances, are, in nine out of ten cases, got up by a few individuals interested in opposing the measure or act complained of.

87. We have no doubt whatever that such is the true character of the petitions to which we now advert. The well-known fact, that in almost every district under this Presidency there are several thousand begahs of land held free of rent on invalid titles, will sufficiently account why there should be many persons who have the strongest motives to make every effort for the repeal of a law calculated speedily to bring to light their illegal tenures. To the holder of a really valid tenure, whose title may be called in question, the enactment holds out the advantage of cheapness and celerity in the disposal of his case, while the authority over the collectors, which is vested in the hands of the special commissioners, is sufficient to protect him from any undue exercise of authority by those officers; but all who hold under a bad and invalid title, will of course object to a law which deprives them of those chances of defeating the right of the State, which the dilatory progress of an action through the common courts of justice so amply afforded; such persons will of course have the same sort of objection to the law that the midnight plunderer would have to a law against housebreaking and shoplifting, and the representations of the former cannot be held entitled to much more attention than those of the latter.

88. It became necessary, therefore, in considering the petitions, to be upon our guard, lest the opposition of the comparatively few, whose interest it is to deceive the Government, should be magnified into the expression of the voice of the people.

89. Independent, however, of the motives by which the petitioners are actuated, we feel assured that a slight examination of the allegations contained in their representations will demonstrate to your Honourable Court the propriety of the orders which we have passed on them.

90. In the first petition, which has about 55 individual names (purporting to be those of zemindars of Bengal) appended to it, the main objection taken to the new enactment is, that the collector is allowed to carry his decision into effect notwithstanding an appeal, and that they are deprived of a resort to the court of justice, as provided in the Regulations of 1793.

91. But we have already explained to your Honourable Court, that although provision has been made in the Regulation for the due enforcement of the collector's awards, the fullest power is given by the law and by the subsidiary rules of practice, to the special commissioners to remedy promptly any harsh exercise of that power, and we are fully convinced that the check thus placed over the collectors will be amply sufficient to prevent any serious grievance to individuals.

92. With reference to the petitioners' allegations, that they have been deprived of resort to a court of justice, we are prepared to assert that the appellate court provided for such cases, viz. that of the special commissioner, is not only a court of justice to all intents and purposes which could have been contemplated by Lord Cornwallis in 1793, but that with fully as much assurance for independence and fairness, it is a much cheaper, speedier, and consequently a much better court of justice than the ordinary ones. We defer, however, our remarks on this point till we come to consider the third petition.

93. The second petition has appended to it 120 names, chiefly of Mahomedans, and as we are led to conclude from the petition itself, of the descendants of those Mahomedans who acquired grants of large tracts of land in Behar during the disturbed reign of Aulumgeer the 2d, and the subsequent distractions immediately preceding the virtual dissolution of the Mogul empire.

94. From the recital of the acts of former governments, and of the rules and regulations regarding grants enacted in the earlier years of the British administration, which recital occupies the greater part of the petition, one would be led to infer that all the rules of former Regulations, declaratory of the validity of grants under certain circumstances, have been repealed by Regulation III. of 1828. It is only necessary for us to remarks that none of the guarantees against resumption, which former Regulations contain, are affected in the least by the new Regulation.

95. Their chief objection, however, is against the provisions of section 12 of the Regulation, in which it is enacted, that collectors may proceed on the demise of incumbents at once to assess, and if necessary to attach all tenures which may not have been duly registered, and such as, though registered, are not entered, or have not by decree of court been declared to be hereditary; also, that the nature and extent of interests conveyed by grants

Revenue Letter from Bengal, 23 Feb. 1830.

grants shall be determined with reference to the whole matter contained in each deed, and not merely by the designation of the tenure.

96. The petitioners, in their objections to the above provisions, treat them as if they were altogether new rules, inconsistent with guarantees contained in former Regulations as to the hereditary nature of tenures bearing certain denominations; and they call in the aid of the Mahomedan law, regarding what is called " Sudqua," or that which is given for religious uses, and considered by Mahomedan lawyers as irrevocable, to demonstrate the illegality or injustice of the provisions referred to.

97. Against the Mahomedan or the Hindoo laws being applied to construe grants, we must protest, but it may be worth while to examine how far the provisions adverted to are or are not at variance with former laws.

98. The first part of the section referred to has reference to lands in either of the following predicaments:

First, Such as have not been registered as required by the Regulations.

Secondly, Such as, though registered, were not registered as being hereditary, or have not been decreed by the court of justice to be hereditary.

99. Now it is only necessary to refer to the provisions of section 26, Regulation XIX. of 1793, and of section 21, Regulation XXXVII. of 1793, to show, that under these rules the persons then in possession of lackerhaje tenures who omitted to register, were at any time liable to be dispossessed by the collector, without any reference to the courts, and if this be the case, there is nothing very inconsistent with the spirit and object of such rules, in enacting that the lands shall be attached on the demise of such incumbents.—Secondly, As to grants registered, but not specified in the registry, or declared by decree of court to be hereditary, the rule in the new Regulation is consistent with the principles declared in clause 4, section 2, Regulation XIX., clause 4, section 2, and section 5 and 6, Regulation XXXVII. of 1793, which provides very fully against grants being considered hereditary, and against heirs holding them exempt from Revenue on the demise of the original grantees, " *unless from the nature and denomination of the grant it be proved to be hereditary, according to the ancient usages of the country.*"

100. The provisions regarding the construction of grants, contained in the latter part of the section, are attached chiefly, it is presumed, on the authority of the words used in section 15, Regulation XXXVII. 1793, and the corresponding Regulations for Benares and the Ceded and Conquered Provinces. In section 15, Regulation XXXVII. 1793, it is written, " altumgah, ayma and mududmaush grants are to be considered as hereditary tenures;" and the questions is, whether the framers of the Regulation in question intended by the above words to declare, that the mere occurrence of the words " altumgah, ayma or mududmaush," in a grant was to be conclusive as to its hereditary nature. The opponents to the rule of course consider such to have been the intention; but we maintain that the wording of the rest of the section is sufficient to prove the contrary; it goes on to say, " These and other grants, which from the terms and nature of them may be *hereditary*, and are declared valid by this Regulation, or which have been or may be confirmed by the British Government, or any of its officers possessing, &c. are *declared transferable* by *gift, sale or otherwise.*" But (then comes the important proviso) all such purchases are to be considered as made at the *risk of the purchaser*, and in the event of the grant *not proving to be hereditary*, or not to have been made or confirmed by the British Government, the transfer is not to preclude the land from being subjected to the payment of Revenue to Government under this Regulation: jagheers are to be considered as life tenures only, and with all other life tenures are to expire with the life of the grantees, *unless otherwise expressed in the grant.*

101. Now we consider it to be clear, that had the Government, which enacted Regulation XXXVII. 1793, intended that the question, whether a grant was or was not to be considered hereditary, was to depend on the use of a particular word, they would have omitted the words " in the event of the grant not proving to be hereditary," which are in the proviso. Those words, indeed, would have been utterly useless. Again, the provision regarding jagheers at the close of the section strongly marks the intention of the law to look rather to the nature of the tenure, as expressed in the body of the grant, than to assign a specific force to any single denomination.

102. The petitioners have further opposed to the section in question the decisions of the courts in the pudarukh and other cases wherein the Mahomedan and Hindoo law officers have been consulted; it must, however, after what has already been advanced in a preceding part of this despatch, be unnecessary for us to reply further to objections founded on such grounds.

103. The petitioners state that many of the original tenures have passed by sale, &c. to other hands, and that owing to the lapse of time, the death of witnesses and the destruction of records by insects, it has been more than ever difficult for the present possessors to prove registry and the validity of their titles. These arguments, however, apply as much to the inquiry and investigation before the ordinary courts as before special commissioners; the parties, indeed, will have an advantage before the latter tribunals which they would not enjoy before the former; viz. that if the collectors make a defective inquiry, the special commissioners will direct further search among old records, and the taking, if necessary, of further oral evidence; whereas the ordinary courts think it usually enough to decide on the evidence

Appendix, No. 85.

Inquiry into Alienations of the Land Revenue.

evidence which the parties put before them, and esteem it no part of their duty to sift a point when it is not pleaded, or to hunt out evidence which is not pressed upon them.

104. The concluding objection of the petitioners is founded on the expense, which they affirm will be enhanced by the new Regulation. We affirm directly the contrary, and consider the cheapness of the process laid down to be one of the best features of the new Regulation, to prove which we need only refer to the rates of practice, where every expense to which a party can be put is provided for.

105. In concluding our remarks on this petition, we shall merely add our belief, that it has been got up by the class of money-lenders in Behar, who have managed by taking advantage of the spendthrift habits of the descendants of those who legally and illegally obtained rent-free grants in that province, and lending them money on mortgage to get possession of a great portion of the lands held rent-free in the provinces; but were it otherwise, and did we consider it to *bonâ fide* contain the objections of a large and respectable class of the inhabitants, we think the objections have been sufficiently refuted in the foregoing remarks.

106. We now come to the third petition, which purports to be the remonstrance of certain inhabitants of Bengal, Behar and Orissa, but which is in fact anonymous; nevertheless, as it contains objections to the Regulation of that specious nature which it was to be anticipated those interested in opposing the law would resort to, we deem it of sufficient importance to trouble your Honourable Court with some remarks on it.

107. The objections urged in the petition may conveniently be classed under the following heads:

First, That the assurance contained in the preamble to Regulation XIX. 1793, that no land should be subjected to assessment except by a judicial decree, was departed from when Regulation II. 1819 was enacted, and that the security over the acts of the collectors which the rules of the latter Regulation contained, has been annihilated by the enactment of Regulation III. 1828, which makes collectors judges as well as informers and parties, and empowers them to attack without any check.

Secondly, That the Regulation, by appointing special commissioners, virtually takes away the appeal promised to parties by Regulation II. 1819; that from the general incompetence of the collectors to conduct judicial inquiries efficiently, the decision of the commissioner must be considered the first as well as the best judgment, and that the expense in which parties will be involved amounts to a denial of appeal.

Thirdly, That to institute such rigid inquiries before a new species of tribunal after a lapse of years, during which grants and other documentary evidence must have been lost or destroyed, witnesses have died, and sales, public and private, have been made on the faith of the validity of rent-free tenures, is a departure from the liberal policy which dictated the rules enacted by Lord Cornwallis, and virtually inconsistent with the spirit of those rules.

108. As to the first point, we imagine that when Regulation II. 1819 was enacted, it never was supposed that the assurance of subjecting questions of resumption to a judicial inquiry, contained in the preamble of Regulation XIX. 1793, was infringed so long as the award which might be made by the Revenue officers of Government was open to appeal; and if an award by a judicial tribunal is the only source to which the petitioners can look for justice, there would be just as much reason to object to the decree of a Revenue Board being carried into execution, as to a decree of a collector. But the petitioners seem to overlook the fact, that by the rules of practice which were printed with translations, and made as public as the Regulation, a much stronger check, as regards execution of their awards, is placed in the hands of the special commissioners over the collectors of Land Revenue, than was vested in the courts of justice in regard to execution of the awards of the Revenue Boards, under Regulation II. 1819.

109. We have in the 74th and following paragraphs of this despatch stated our opinion, that to object to the inquiry and award of a collector on the ground that he is a Government officer, and must therefore be a partial judge, is a mere prejudice. We have further stated the grounds on which we conceive that the objections formerly urged against collectors as incompetent efficiently to conduct judicial inquiries, have ceased to exist, and that they are in effect the officers who, from the course of their official duties, are most likely to get at the true merits of resumption cases, and we conceive that what we have there said will furnish a sufficient refutation of the petitioners' allegations on the score of partiality and incompetency.

110. We have likewise already stated the fact, that under the new rules the expense to which parties will be put has been reduced to a mere trifle. The stations at which the several special commissioners will hold their sittings will render a resort to their court full as easy and practicable to the poorest individual, as to the provincial courts; and besides, by the rules, a party dissatisfied is at liberty to file his appeal before a collector, who is bound to receive it.

Thirdly, As to the injustice of pushing strict inquiry before a new tribunal into tenures, after so great a lapse of years, and the numerous changes which have taken place, very little, we conceive, need be said, for all the Regulations which have been enacted since the first Regulations of 1793, have scrupulously provided that no lapse of time shall bar the right of Government to inquire, and that transfers of property, however and by whomsoever made, shall not exempt a title to hold lands rent-free from inquiry to ascertain its validity or otherwise.

111. As to the special tribunal provided for the final decision of such cases, we have already stated our conviction, that the tribunal in question is virtually a court of justice, such as is best adapted for the decision of such cases.

112. One of the objections which have been conceived to exist to the constitution of a special tribunal for the adjudication of lackerhaje and assessment cases, is founded on the wording of the preambles to Regulations III. and XIX. of 1793, in which the independence of the courts of justice, and the desire of Government to leave all questions between itself and its subjects to their decision, are declared.

See para. 87, Rev. Gen. Letter, 1 Aug. 1822; also Mr. Shakespear's Note on Mr. Prinsep's Plan, Consultations, 6 March 1828, No. 4.

113. Mr. Prinsep, in his note referred to in a preceding part of this despatch, has combated, and we think has successfully refuted the notion, that the appeal to a special tribunal, of the nature alluded to, amounts to any infringement of the principles laid down by Lord Cornwallis. He observes with great justice, " that when Lord Cornwallis passed the Regulations referred to, the Governor-general in Council was himself the Sudder Dewanny Adawlut and Nizamut Adawlut, exercising in his own person the function of highest judicial authority in civil as in criminal matters." To any one, indeed, who reads the preamble in question with attention, it will be obvious that it was not designed originally to establish the courts as a check on the acts of the Supreme Government, but as guardian to the people against breach of the Regulations of Government by public officers. It declares the personal amenability of these officers to the courts, leaving the decision in matters where the question might be, whether an officer was warranted or not in his act, to be decided by the courts of justice according to the Regulations, in the same manner as suits between individuals. The point is of no moment if the Exchequer Court be admitted to be a court within the purview of the Regulation, and it will not be denied that it is as likely to be an independent and impartial tribunal in government suits, as the Governor-general in Council, who then formed the Sudder Dewanny Adawlut.

Revenue Consultations, 6 Mar. 1828, No. 1.

114. Again, in reply to the doubts of the impartiality of such a tribunal, Mr. Prinsep observes, " I have before noticed, that in respect to priority of hearing, and other advantages necessarily reserved to Government, as well as in respect to limitations of time for suits and appeals, and in many other respects, the position that Government stands in, when party in an action before the court, is not, and never can be exactly the same as that of a common suitor, yet none can say that for this reason there is a deprivation of equal justice; it is quite a misuse of words to argue that there is any such deprivation, so long as the matter at issue is referred for the impartial, uninfluenced decision of independent men, without bias from any motive of interest or affection. Government has granted as a boon to the people, that its claims and disputes in respect to property and private rights shall be referred to be decided by courts so constituted; the pledge will be fully redeemed by the decisions of the Exchequer Court, and if these are consistent and expeditious in the degree expected, the advantage of this improvement will be participated by those opposed to Government in the action, unless indeed their object should be to procrastinate the decision and procure a triumph through chicanery and fraud. In this respect, therefore, there is no inequality, and if there be advantage at all in referring such matters to be tried in a court of justice before judges appointed so as to be independent, and with the securities for an impartial hearing afforded by such a system, it is surely not reasonable to say, if Government are not satisfied with the courts under their present constitution, with their dilatory process and irregular decrees, let the cases be decided without the intervention of any court at all, and let the determination of the Revenue authorities be final. The objects in view of Government for allowing the court's jurisdiction between itself and its subjects, can be better accomplished by establishing a court free from the objections found to prevail in the ordinary courts. The system is as proper as ever, and no one desires to abandon it entirely; it is only wished to correct the evils and inconveniences felt and known to exist, and to provide a plan free from them, and possessing at the same time the desired advantage."

115. We shall not trespass further on the time of your Honourable Court by any additional observations of our own, because the sentiments expressed in the foregoing extracts have our entire concurrence, and we trust that the foregoing explanations will satisfy your Honourable Court of the propriety of the resolution which we passed on a consideration of the petitions.

116. After the above detail, it affords us satisfaction to be able to bring the notice of your Honourable Court to the documents recorded on the annexed dates, being the two first reports received from the special commissioners for the Calcutta and Moorshedabad division. In the former only have any cases been decided, and we feel assured that even in the summary abstracts of the cases which are there given, your Honourable Court will see sufficient proof of the care and ability with which the cases are investigated, and of the equity and fairness of the decisions passed.

Revenue Consultations: 5 May 1829, No. 16 to 20; 19 May, No. 7 to 10; 9 June, No. 16 to 18; 11 Aug. No. 15 to 17; 8 Sept. No. 13 to 15; 29 Sept. No. to 5.

117. In the 3d paragraph of this despatch we have alluded to a call which has been made on the Revenue authorities for statements exhibiting a general summary of the operations of the several Revenue officers under Regulation II. 1819. When we receive the statements promised by the Sudder Board of Revenue, we shall bring them in due course to the notice of your Honourable Court: and we shall take that opportunity of bringing under review the quarterly reports of the Boards which have not yet been noticed in our general despatches;

we note, however, below* the dates on which those reports are recorded on our Consultation, in case your Honourable Court should desire to refer to them when the present despatch is taken into consideration.

118. Since the foregoing paragraphs of this despatch were written, we have had occasion to record on our Consultations some further proceedings, which it is right that we should briefly notice.

25 Aug. No. 33 to 43.

119. The papers recorded in the annexed date comprise two references from the special commissioner in the Patna division, one addressed direct to Government, representing certain erroneous impressions regarding the meaning and objects of some of the provisions of Regulation III. 1828, which has caused considerable excitement among the inhabitants of the city of Patna; the other addressed to the special commissioners stationed at the Presidency, and by them referred to Government, proposing certain additional rules of practice for the guidance of the special commissioners in the discharge of the duties committed to them.

120. Of the excitement at Patna a very sufficient cause is to be found in the notices issued by the collector of that place, under complete misapprehension of the provisions of the 11th section of the Regulation. The second clause of the section contains a provision for the due registration of succession to rent-free or mokurrery tenures, and the very wording of the clause ought sufficiently to have indicated that the provision was intended to be prospective, and that it was not contemplated by Government to enforce a general registration of all such tenures.

Revenue Consultations, 21 Aug. 1828, No. 2 & 4.

121. On reference to the documents noted in the margin, your Honourable Court will find, that at the suggestion of the superintendent and remembrancer of legal affairs, Government directed the whole of the 11th section of the Regulation to be separately and more formally promulgated, in order that all classes might be fully informed of the penalties which would attach to the wilful concealment of future successions. The object of Government in directing this proclamation, and the real intent of the rule having been misunderstood, the result was such as might naturally have been expected; but no doubt the orders issued on that head will counteract the evil.

122. The alleged alarm of the people in regard to the distribution of the mosques, we conceive to be justly attributable to mischievous rumours spread by designing individuals; and your Honourable Court will not fail to perceive how closely the opinions of Mr. Elliot on the spot coincide with those which we have expressed in a preceding part of this despatch as to the character and objects of the petitioners.

123. On the several propositions conveyed in Mr. Elliot's letters, we need not trouble your Honourable Court with many observations. This proposal for giving retrospective effect to decrees by which lands are declared liable to assessment, was opposed on solid grounds by the special commissioners for the Moorshedabad and Calcutta divisions, in whose opinions on that part we entirely concurred, and we are satisfied that your Honourable Court will see much reason to approve the sentiments expressed in their communication to us, as evincing the just conception which they entertain of the duties entrusted to them.

124. In replying to Mr. Elliot, we took occasion to intimate to him our desire that the consideration of all measures having for their object the due enforcement, as far as the financial interests of Government are concerned, of the provisions of Regulation III. 1828, should

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* LOWER BOARD:		CENTRAL BOARD:		WESTERN BOARD:	
Revenue Consultations:	No.	Revenue Consultations:	No.	Revenue Consultations:	No.
14 Aug. 1823 -	1 to 4	21 Jan. 1826 -	21	19 Jan. 1827 -	90 to 92
13 Feb. 1824 -	11 - 13	26 April - -	25	1 Feb. - -	95 - 98
18 June - -	12 - 16	26 July - -	55	31 May -	222 to 224
24 Sept. - -	1 - 4	24 Oct. - -	53 to 56	23 Aug. - -	56 - 58
2 Dec. - -	4 - 7	25 Jan. 1827 -	36 - 38	15 Nov. - -	48 & 49
3 Mar. 1825 -	3 - 6	19 April - -	32 - 34	14 Feb. - -	66 to 68
5 May - -	13 - 15	13 Aug. - -	32 - 34	8 May - -	25 - 27
9 Feb. 1826 -	1 - 11	18 Oct. - -	28 & 29	7 Aug. - -	32 & 33
21 April - -	1 - 3	24 Jan. 1828 -	37	13 Nov. - -	42 & 43
1 June - -	3 - 4	24 April - -	49 & 50	17 Feb. 1829 -	38 to 40
19 Oct. - -	13 - 15	24 July - -	12 & 13	2 April 1828 -	34 & 35
29 Dec. - -	8 - 12			3 Dec. - -	38 to 40
8 Feb. 1827 -	1 & 2			17 Feb. 1829 -	43 & 44
19 April - -	6 & 7			— - -	41 & 42
30 Aug. - -	15 to 19				
15 Nov. - -	7 & 8				
6 Mar. 1828 -	11 to 13				
8 May - -	9 - 11				
21 Aug. - -	12				

should be left to the Revenue officers, and that the special commissioners should confine themselves to the particular duty of deciding between Government and individuals, as cases came before them, except in so far as they might see reason to bring to our special notice any proceedings of the Revenue officers likely to impede the objects of the commission, or to offer any suggestions with a view to diminish any hardship which the provisions of the law, if strictly enforced, might entail on individuals.

Revenue Consultations, 1 Sept. 1829, No. 12 to 15.

125. In the district of Purneah, although no error had been committed by the collector in issuing the proclamation notifying the provisions of section 11, Regulation III. 1828, numerous petitions were presented to the collector, under a misapprehension of the rules, by individuals who tendered the registry of their rent-free tenures, and the Sudder Board of Revenue having referred to us for instructions as to the disposal of these petitions, we directed that the real object of the rules referred to should be fully explained to the petitioners, and that all applications by them to have their petitions returned should be complied with.

Revenue Consultations, 29 Sept. No. 6 & 7.

126. Among the petitions against Regulation III. 1828, which have been noticed in a preceding part of this despatch, there is one which we have stated to be anonymous; we have now to notice that an exact duplicate of that petition has since been presented to us, with the signatures of above 200 individuals annexed to it, accompanied by a letter addressed to our secretary in this department by four natives, named Duarkanath Tagore*, Kalmath Roy †, Pursummoo Komar Tagore ‡, and Rammohun Roy §.

127. The intelligence of the above-named individuals is acknowledged to be much superior to that of the native aristocracy in general: however much, therefore, we may doubt whether any considerable number of the petitioners are capable of understanding the arguments which it contains, we are not the less disposed to give due consideration to the expression of the sentiments of such individuals on a question which so generally affects the interests of the Native community as well as those of the State.

128. There is indeed a remarkable difference between this petition and others presented with the same object. Your Honourable Court will not fail to observe in Mr. Elliot's report a confirmation of the opinion we have expressed in regard to the Behar petition, and nothing can be stronger proof of the weakness of the case, or of the designing manner in which it was put forward, than the absurd notion infused into the minds of the people, that Government had resolved on the destruction of all the mosques of the city. The Bengal petitioners have, however, proceeded with infinitely more ingenuity and ability; they have contrived to mix up in the discussion an idea that the faith of Government was pledged to holders of rent-free lands, with the same solemnity as in regard to the perpetual settlement; and they have backed their case by specious arguments, calculated to impress the belief, that a pledge so given has been violated by Government in enacting the law.

129. But though the plan of opposition is different, the petitions agree in this one particular, namely, that they contain in reality the objections of comparatively a few interested individuals, under the semblance of their being entertained by a body of the people.

130. The circumstance of the petition being now avowed, and put before us with numerous signatures, has not induced us to alter the mode of disposing of it by a short resolution expressive of our determination to maintain the law, the efficiency of which has begun to evince itself in the proceedings of the special commissioner, as shown in the statements to which we have referred. To your Honourable Court alone do we feel it incumbent on us fully to explain the grounds on which that resolution has been formed; and we trust that the arguments offered in detail in refutation of those in the petition will fully satisfy your Honourable Court of the propriety of the course which we have followed.

Revenue Consultations, 7 July 1829, No. 6; 21 July, No. 6 to 8; 11 Aug. No. 9; 15 Sept. No. 1 & 2.

131. The proceedings recorded in the annexed dates have reference to details of minor importance, on which it is unnecessary for us to trouble your Honourable Court with any remarks.

We have, &c.

Fort William, }
23 February 1830.}

(signed) *W. Bentinck,*
Dalhousie,
W. B. Bayley,
C. T. Metcalfe.

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* This person formerly held the situation of the sherishtadar to the collector and salt-agent of the Twenty-four Pergunnahs, and he is now durbar in the Salt and Opium Board. He is also a zemindar, paying about 35,000 rupees annual revenue.

† A zemindar, paying about 30,000 rupees annual revenue, and said to be the proprietor of several indigo factories.

‡ Held the office of dewan in the import warehouse, and still employed under the export warehouse-keeper.

§ Well known as a reformer and author of controversial works.

Appendix, No. 86.

Appendix, No. 86.

Letter from the Court of Directors to the Governor-general, 28 Sept. 1831.

LETTER from the Court of Directors to the Governor-general in Council at Fort William, dated 28th September 1831.

Our Governor-general in Council at Fort William, in Bengal.

Para. 1. YOUR letter, dated February 23, 1830, to which we are now about to reply, communicates to us the result of the information you have received relative to the proceedings which have taken place under Regulation II. of 1819, and subsequent enactments, for the resumption of lands exempted from the payment of Revenue to Government, without a valid title, and also information relative to Regulation III. of 1828, intended to supersede the previous enactments for the resumption of rent-free lands, and to make provisions better adapted for the attainment of that object.

2. Though you inform us truly, that we anticipated from the beginning the failure of Regulation II. of 1819, we think you acted properly in giving a full account of what you considered the causes of that failure.

3. Of the parties employed in giving effect to the provisions of Regulation II. of 1819, namely, the collectors, the Boards of Revenue, and the courts of justice, all, according to your statements, have failed in the performance of the duties which were required of them.

4. In acknowledging that the initiatory investigation on the part of the collectors was in general ill performed, you endeavoured to account for this part of the failure by stating that the separation of Revenue from Judicial business had deprived collectors of the means of experience in judicial inquiries, and especially of a knowledge of forms, in which principally you seem to suppose the cause of their failure is to be found.

5. We have on various occasions, and particularly in our despatch, dated June 11, 1823, when remarking on the observations of Mr. Halled, stated the reasons on which we consider the adjudications in question to be among the most difficult that come before a legal tribunal, not on account of forms but on account of what is much more essential, the nature of the evidence, its amount, its complexity, the doubtfulness of its value, and the knowledge and judgment necessary to discriminate those things which do, and those which do not, as evidence, bear most strongly on the merits of the quesfion.

6. We would not willingly assign decision upon matters of so much difficulty to any men taken indiscriminately as a class, even your judicial officers themselves. We think select men alone are fit for it, and for this reason chiefly, though that of not adding to the existing arrear of business in the courts is another strong reason, we incline to the establishment of special tribunals for this class of cases.

7. We also see that you attach less importance than we do to the goodness of the initiatory investigation. It is to be considered that in this stage of the judicial proceedings the evidence is taken, and that upon the mode in which this duty is performed the ultimate decision must to a great degree depend.

8. It is not an easy task to sift a difficult case where the indications of truth do not spontaneously present themselves. To trace such indications with the utmost vigilance and perseverance is a main part of the business of the original suit, and to do it well requires both experience and sagacity.

9. You charge it, and most justly, as one of the principal defects in the judicial investigations of your ordinary courts, that the duty of marking the defects of evidence, of calling for more evidence, of searching for evidence, in short, doing whatever is in their power to have all the evidence before them which the case affords, is renounced by them. "They think it usually enough," you inform us, "to decide on the evidence which the parties put before them; and esteem it no part of their duty to sift a point where it is not pleaded, or to hunt out evidence which is not pressed upon them."

10. The impropriety and mischief of deciding upon defective where more complete evidence is attainable, is such, that an end should be put to it without delay, by passing a Regulation which shall accurately define and prescribe the duties of judges in this important particular.

11. It is to us matter of deep regret that a mode of judicial investigation so inadequate to the ends of justice should have been adopted by our judicial officers, and still more that it should have remained so long without being brought to the notice of your Government, and without the proper remedy being proposed by the superintending judicial authority; one of whose main duties it is to point out to you the defects of the existing system, and to supply you with suggestions for the remedy of them.

Appendix, No. 86.

Letter from the Court of Directors to the Governor-general, 28 Sept. 1831.

12. After your remarks on the failure of the collectors, you direct our attention to the manner in which the Boards of Revenue discharged the duties which were assigned to them under the provisions of Regulation II. 1819. By them you complain that very little was done. They granted authority for the initiatory proceedings of the collectors "almost as a matter of course," and of the cases referred to them decided very few. Upon this you remark, "that the very small number of cases which was taken up and examined by the Board would have had little or no effect in correcting irregularities and omissions in the proceedings of the collectors generally; so that if it is assumed that the greater portion of these officers conducted their investigations in an irregular and unsatisfactory manner, owing to inexperience in judicial forms of proceeding, they were left to proceed in the same erroneous manner in other cases, without having their mistakes pointed out to them, while the few superior men of the department whose proceedings were regular and unobjectionable, were also left without that satisfaction and assurance of their being in the right road, which confirmation of their proceedings would have afforded them."

13. The defects which you bring to our notice in the courts of justice as one of the instruments employed in giving effect to the provisions of Regulation II. of 1819, were calculated to be fatal to the measure, but deserve the most serious attention, as affecting the administration of justice in general.

14. "In these courts," you say, "the business of which is least in arrear, it is a rare occurrence to find a case disposed of in a shorter period than two years from the date of its institution, while a lapse of five, eight and ten years is not by any means infrequent." After a statement of the various kinds of hardship resulting to a litigant who appeals to these courts with right on his side, you conclude with this declaration: "In short, he finds himself, even with a good case, in a worse predicament after a successful contest, than he would have been in had he in the first instance agreed to hold his land of Government at a moderate assessment;" that is, had submitted quietly to be deprived of his right by the government officers.

15. We are constrained upon this to remark, that in such circumstances a resumption ought to have taken place. In such circumstances it was worse than an arbitrary act, since the remedy was a greater calamity than the injustice itself. Instead of regretting that resumption made so little progress under Regulation II. 1819, we cannot but regret that anything was attempted under securities for equitable resumption so exceedingly defective.

16. You enumerate other very serious evils which resulted from this delay of the courts. When the views of the Revenue officer were wrong, it left him without correction to go on deciding upon an erroneous principle. In consequence of the removal of Revenue officers from station to station, the collector who made the original award, and who could best explain it, was generally removed before the time when the appeal came to be tried, and thence the appellate court was deprived of the means of information.

17. But besides great delay and expense, you represent the decisions of the court as objectionable.

18. There was no uniformity in their notions of the duty to be performed; some of the courts acting distinctly as courts of appeal, taking no fresh evidence, and only revising the proceedings of the original tribunal; others trying the cases as original suits, with regulated pleadings and hearing of evidence.

19. This was an evil which ought to have been provided against in the original concoction of the measure, and it ought to have been brought to your notice by the Sudder Adawlut upon its earliest appearance.

20. If a court of appeal steps out of the strict line of appeal, and proceeds to the taking of evidence, it is in that instance not a court of appeal, it tries the cause a second time. The cause is thus twice tried, without the benefit of an appeal at all; and the first trial goes for nothing; it is mere delay, vexation, and expense to no end.

21. But you go farther in your objections to the decisions of the courts. You say it was not uncommon for them to decide with a wrong bias, and that they miscalculated the relative value of different articles of evidence; treating as decisive matters of minor importance, and overlooking circumstances in which the merits of the case were involved.

22. The first subject of your complaint, that of a tendency on the part of the judges to manifest their independence of Government by deciding in opposition to it, we would not hastily condemn, though it may easily be carried to a fault. It is the business of the judge to be impartial, and to know nothing of parties; but still we cannot think very harshly of the man who, in guarding strongly against a bias in favour of the stronger party, incurs a little of the opposite fault; and we do most particularly desire, that in all questions between the Government and its subjects, the judge should consider himself peculiarly bound to see that justice is done to the subject. There may, however, be cases in which the judges may act the part, not of jealous administrators of the law where power is concerned, which is their duty, but of captious lawyers laying undue stress upon any defects in the evidence, and making the question turn upon some inferior point, in order to defeat the object of the Revenue officers.

23. You have drawn our attention to some very strong instances of the incorrect appreciation of evidence, both by the inferior and superior courts.

Appendix, No. 86.

Inquiry into Alienations of the Land Revenue.

24. You complain that cases of the greatest importance have been decided by the highest judicial authority, on the answer made by the native law officer to a question put to him as to the etomology and etomological meaning of a word. Undoubtedly this ought to have been treated as very insufficient evidence. At most it could only deserve to be taken into account along with the other articles of evidence, which ought to have been carefully collected for ascertaining the real extent of the grant.

25. You ascribe the misdecision, as you consider it, which in this and other ways has taken place on several occasions, to a want of knowledge of Revenue affairs. To us they appear to imply a defective knowledge of judicial affairs. It required no knowledge of Revenue affairs to see to what extent a *gratis dictum* of a native law officer, as to the meaning of a term employed in a deed, ought to be allowed to go in determining the amount of rights conveyed by the deed. This required no other knowledge than that without which a man is ill qualified for judicial duties.

26. It is not in our power to determine how much of the failure which you thus represent to us is to be ascribed to the defective provisions of the Regulation itself; how much to the Revenue and Judicial officers concerned in the duty of giving it effect; and how much to the remissness of Government, which appears to us to have overlooked, in a manner open to much animadversion, the delay, from year to year, of the expected results without any examination into the causes of such a disappointment.

27. Of these causes the defects in the proceedings of the Revenue and Judicial functionaries, are those to which, with a view to the success of all your future measures, it is of chief importance for you immediately to attend. We think you ought not to have made to us such a representation as that which is contained in your letter now under reply, of the defective manner in which the duties of Government are performed by the functionaries under you, without discriminating, as far as in your power, what was only accidental and temporary in these deficiencies, from what must be ascribed to permanent causes. We are not aware of any cause which should produce a greater deficiency than heretofore in the qualifications necessary for the duties of government in the body of our servants in Bengal; and when we receive from you so frequently the statement that you are deterred from undertaking important measures, or disappointed in the execution of them by the want of proper instruments, we are left in the painful situation of supposing a decline either in the character of the service, or in the skill and attention with which you turn them and their qualifications to account.

28. You enumerate five modes in which the business of deciding questions of resumption may be performed, and enter at some length into the points of recommendation and objection which they respectively present.

29. It will suffice, for our present purpose, to make you acquainted with our sentiments respecting the mode to which you have given the preference, and which you have passed into a law by your Regulation III. of 1828.

30. It consists of two principal parts; the first a provision for conducting the original suit, and the second a provision for appeal.

31. We conceive that provision for those two objects is necessary; and provided it is good, that nothing more is required.

32. You propose to leave the conduct of the primary suit or investigation to the collectors, notwithstanding your experience of the defective manner in which they have executed those duties. And the reason you assign is, that as collectors now are not altogether inexperienced in judicial business, a better performance of their judicial duties may hereafter be expected from them.

33. We confess that the case appears to us of too great importance to be allowed to rest upon so slight a ground of presumption. When we combine the importance we attach to the accuracy and completeness of the primary investigation, with the great difficulty which, in a large proportion of cases, will attend it, we cannot hope that more than a small proportion of your collectors will be equal to the duty. We think we may assume that this is also your opinion, since, among the difficulties which you stated as limiting your compliance with our injunctions relative to the purchase of lands on account of Government, one was that it was only a certain proportion of the collectors whose judgment could be depended upon for making a true estimate of the value of an estate. You cannot but suppose that a still smaller proportion will be qualified for the very delicate and arduous judicial duties which, by Regulation III. of 1828, you devolve upon them.

Rev. Letter, dated 26 June 1828.

Para. 27.

34. The time which the collectors may have for the performance of this new class of duties, is also of great importance in the consideration of this question. If their business as collectors, or as collectors and magistrates, fills up their time, this alone would be a decisive objection to the plan of entrusting to them another important class of functions. If their time is at present not filled up, we may infer that a judicious distribution of the districts, would set free a certain number of collectors, who might be selected from their qualifications to act as commissioners in the business of the primary investigation, and might afford you a resource against that deficiency of qualified officers of which you complain.

35. There

Appendix, No. 86.

Letter from the Court of Directors to the Governor-general, 28 Sept. 1831.

35. There is another point which appears to us to merit the greatest attention. We do not think it necessary to advert to those cases in which we have sanctioned the conferring upon the collectors power of settling disputes relating to land, the rent and possession of land arising between one subject and another, between a zemindar, for example, and his ryot, between one zemindar and another, one ryot and another, or one village and another. In these cases the collector is in no sense of the word a party; he is a man in authority, he is upon the spot, he has the requisite knowledge. Most of the cases are simple, and can be easily terminated, without that delay and expense of a resort to the courts which inflicts a heavy burthen, sometimes ruin, upon the parties.

36. We see reason, however, for making a distinction between those cases and the cases in which the Government is a party, and in which the collector, as the instrument of Government in the cause, is also apt to appear in the light of a party. We doubt not that, generally speaking, your collectors would act with a sincere desire of deciding justly; but if we were assured of their deciding with perfect impartiality in all cases, something would still be wanting. The administration of justice has two ends; the one is, that justice should be done, the other is, that the people should believe that it is done; and this last is a point of the greatest importance.

37. It cannot be doubted, that when a collector demands from an individual any sum as Revenue to Government, which that individual considers to be an illegal demand, a demand from which a just interpretation of the law would exempt him, and when, applying for this interpretation, he is remitted for the decision to the very man who has made the demand, and against whose act he is reclaiming, there is an appearance of hardship, the appearance of his being remitted not only to the man who is the party against him, but a man who has already prejudged the question.

38. We are decidedly of opinion that nothing but a strong necessity would justify the assigning of such decisions to functionaries thus situated, functionaries the situation of whom could hardly fail to create a prejudice against their decisions however just, not only on the part of those whose interests were affected by them, but on the part of the public at large.

39. We have therefore come to the conclusion that collectors should not be the judges in resumption questions. This plan was recommended to you by its facility, and we do not by any means overlook the difficulties you mention, the weight of expense and the paucity of qualified officers, which stand in the way of a better provision. It is necessary, however, that a great exertion should be made; for it is not consistent with the character which our Government should maintain, to say that it cannot find the means of deciding in the most desirable way certain important questions of property between itself and individuals; and for that reason it takes a course which, to the public, has very much the appearance of seizing upon the property in question by an arbitrary act.

40. It has always appeared to us, that the best mode of deciding the cases in question would be by resorting to special judges, constituted under the name of commissioners, or any other name you may think preferable, for that special duty. Nor do we think that the number of special judges necessary would be so great as you appear to suppose. Such was certainly not the opinion of that intelligent and experienced officer of your Government, the late Mr. Deane, who supposed, and, as it appears to us, with great reason, that experience in a single class of cases, and the similarity of principle upon which the decision, in numerous instances, would be found to turn, would enable a judge, after a little practice, to get through a large amount of business in a moderate time.

41. It would be the duty of the collector in each district to take measures beforehand for having all the evidence on the part of the Government ready, and the opposite parties fully apprized of the necessity of being ready with theirs, at the time appointed for the arrival of the special judge in the district, that no time might be lost.

42. Even if it should be found that by some such arrangement as this less was performed in the way of resumption than by the collectors, which we think is not to be presumed, this ought not to be regarded as an evil of equal magnitude with that of deciding such cases in a way defective in itself, or calculated to be unpopular. The evil on the other side, at most, is only that of Government's lying out of a certain portion of Revenue, not very material in amount, for a limited number of years. Having thus possessed you generally of our views of what is necessary to be done to obtain in a satifactory manner the primary decision on resumption cases, and abstaining purposely from details, which we leave entirely to you, we now proceed to the expedients you have adopted for the business of appeal in those cases.

43. We entirely agree with you, that a special tribunal should be constituted for this important purpose. We are of opinion, however, that where the business of the primary decision is well performed, that of appeal will be much less onerous and capable of being performed by a less number of functionaries than you anticipate.

44. The special tribunal of appeal should be made to confine itself strictly to the business of appeal; and whenever it is necessary that more evidence should be taken, it should remit the cause to the original judicatory for that purpose. In this way a great number of causes, they being all of a similar kind, all investigated, in the first instance, by competent and

experienced judges, coming therefore before the appellate tribunal in good order, may be revised and decided in a little time.

45. Another thing of great importance would be, that there never should be any arrear of cases in appeal, but that the decision in appeal should always follow, in a few weeks at the utmost, the decision in the first instance. In this way all temptation to parties would be taken away of instituting an appeal, from the mere desire of remaining in possession during the time of a protracted appeal; and all cause would be removed for that really exceptionable expedient to which you have had recourse, of executing the decree of the collector, and resuming the land while an appeal is pending. We cannot but anticipate, that if the first decision were well made, and made by a species of tribunal which would possess the public confidence, and if the parties who were cast knew well that the decision in appeal would follow with some though even a moderate expense, in a few weeks at the utmost, but few appeals would be instituted. To provide for this important result, it would be proper to prevent arrears in appeal, even by stopping the proceedings of the primary judicatories, and suspending suits for resumption, whenever the appellate tribunals were unequal to the business before them, and could not be increased.

46. Additions, however, to the number of the appellate judicatories, to consist each of only a single judge, could be made, upon an emergency, with the greater ease. We do not think that the probability of good decision is increased by increasing the number of judges; the augmentation, however, of expense by that means is certain.

47. It is of much importance to consider this also, that in appeal the case comes before the tribunal exclusively in the shape of a written record, which may be transmitted by post; that there is no attendance of witnesses; and that the attendance even of parties is unnecessary. It is therefore of little importance at what distance from the place where the suits originate the courts in appeal are placed: the best place for them is the place where they will be under the best inspection, namely, the Presidency, and any other place which unites as many as possible of the requisites to be found at the Presidency.

48. You have provided by the Regulation, for constituting those tribunals of more than one judge or commissioner; and on account of the alleged paucity of functionaries possessing the high qualifications which you think necessary for the duties they have to perform, you have not aimed at providing those tribunals for more than a limited portion of the country at present, only three in number, one at the Presidency, one at Moorshedabad, and one at Patna.

49. The conception you have formed of the mode in which the functions of the primary and appellate courts are to be combined, in order to produce good judicature, does not appear to us very precise and accurate. You proceed as if you thought imperfection in the mode in which business is performed by the primary tribunal to be of minor importance, provided confidence can be placed in the revision to be performed by the superior tribunal. We conceive that this is a great mistake, and for the reasons we have already assigned. In truth, upon this exceptionable plan the inquiry before the superior tribunal can alone be regarded as the efficient inquiry; that by the collector as little more than a preparation of the business for the decision of the commissioners, though you permit execution to follow upon the decree of the collector, and the land of the suitor to be resumed.

50. That this cannot but be an unsatisfactory mode of deciding such cases, we have already adduced considerations sufficient to show; so far as those commissioners must be considered as the only efficient, that is, really the primary inquirers, it is obvious under what disadvantages they must proceed, in comparison with a special judge, such as we have described above, who would repair to the spot, and take the evidence for himself; not to mention the further very important circumstance, that the decision of this judge would be under the security of appeal; whereas the decision in question, of the commissioners under the Regulation III. of 1828, would be really without that security.

51. There is the further inconvenience attached to the duties which you assign to the commissioners, that a greater number is required to look after the proceedings of the collectors, to check them in the commission of errors; besides that it is a thing which cannot be but imperfectly performed, the commissioners must never be at a great distance, and must, for that reason, be numerous; besides that, the necessity, from the imperfection of the original proceedings, of performing an inquiry little differing from that of the original investigation, implies the necessity of a much greater consumption of time for each case.

52. One of the circumstances which has most surprised us in the provisions of Regulation III. of 1828, is this, that after having shown, by such conclusive reasons, the insufficiency of the provisions of Regulation II. of 1819, for procuring a satisfactory decision upon resumption cases; in short, that the security against misdecision was worse than the original effects of misdecision; you still permit resumption to go on under these imperfect provisions, and wherever special commissioners are not appointed, leave the correction of misdecision on the part of the collectors to the ordinary courts.

53. We have already intimated to you our opinion, that no resumptions ought to have taken place under such defective securities for a correct decision, as those provided by Regulation II. of 1819 are by you described to be; and it is now necessary, in conformity with that

Appendix, No. 86.

Letter from the Court of Directors to the Governor-general, 28 Sept. 1831.

that opinion, expressly to forbid them in future, and to direct that only so far as you are enabled to extend the provisions for performing well both the initiatory and the appellate investigation, you carry the execution of your plan of resumption, postponing the execution in all the districts for which this provision cannot immediately be made.

54. We think also, that the question of title by prescription, or of the length of unchallenged possession, which should be considered as creating a right, deserves a very careful consideration. You say, all the Regulations at your Presidency, " since the first Regulation of 1793, have scrupulously provided that no lapse of time shall bar the right of Government to inquire, and that transfers of property, however and by whomsoever made, shall not exempt a title to hold lands rent-free from inquiry, to ascertain its validity or otherwise." We doubt exceedingly the propriety of acting upon such a principle. It needs consideration, and careful inquiry into circumstances, to determine where, in India, the line should be drawn that will best distinguish between the interests of Government, on the one hand, and the equitable expectation of parties on the other, that is, what number of years should be assigned as that which creates a title by prescription; but we are strongly of opinion, that the claim even of Government should not have an unlimited retrospect.

55. We are happy to be able to refer you to the proceedings of our Government at Bombay in confirmation of the correctness of this opinion of ours. That Government has established, by Regulation I. of 1823, a lapse of 60 years as the period which ought to bar the claim even of Government. Our own opinion is, that such a period is too long; but we do not mention this as intended to restrict in any degree the exercise of your judgment; it being our desire to receive from you, in the first instance, and as speedily as possible, the result of a full consideration of the question.

56. We do not conceive it necessary to enter into the consideration of the petitions which have been presented to you, complaining of the provisions of Regulation III. of 1828, or of the remarks with which you have accompanied them, because we think that a plan in accordance with the ideas which we have here presented to you, would obviate all reasonable ground of complaint, and does in reality meet the objections stated in that which we deem the most important of those petitions, that which you have noticed in your letter the third in order.

We are yours, &c.

London, 28 September 1831. *R. Campbell, &c. &c. &c.*

Tenure of Lands by Europeans.

See Settlement of Europeans in India, General Appendix, V.

MADRAS.

Re-purchase of the Zemindary Tenure.

Appendix, No. 87.

Appendix, No. 87.

Revenue Letter to Fort St. George, 6 June 1814.

EXTRACT Revenue Letter to Fort St. George, dated the 6th June 1814.

109. We are decidedly of opinion, that if it had been found necessary to sell the lands of the zemindarry, it would have been extremely desirable, as the only means of reforming the abuses prevalent within it, and of introducing a just and efficient administration of its affairs, for the Government to have purchased it, and placed it under the immediate charge of the collector. We earnestly hope that a necessity for selling the zemindarry will not arise; but if it should, we direct that you will pursue the course which we have just described, and that you will also adopt the same course in all other cases in which large zemindarries, or any considerable portions of lands, are brought to public auction. In all such portions of territory which may come into the hands of Government, whatever may be the system of management which may be in the first instance resorted to, it is highly important that you should consider it preparatory only to the introduction and establishment of a ryotwar settlement, on the principles on which such settlements were carried into effect by our servants under your government in the Deccan and in the Carnatic: and that the collectors in the Northern Circars may the more rightly and surely proceed in the execution of so beneficial a work, we desire that you will furnish them with the best practical hints and instructions from the official reports of Colonel Munro, Mr. Ravenshaw, and others, as to the measures progressively practised by them preparatory to the establishment of ryotwar rents, and for settling such rents.

Appendix, No. 88.

Appendix, No. 88.

Revenue Letter from Fort St. George, 19 Feb. 1822.

EXTRACT Revenue Letter from Fort St. George, dated the 19th February 1822.

44. On receiving the reply of the Board of Revenue to a reference which we had made to them*, for the purpose of ascertaining why mootahs sold in different districts for arrears of Revenue had not been purchased on account of Government, we informed them that we were satisfied that a discretionary authority must necessarily be vested in collectors with respect to the purchase of mootahs sold for arrears of Revenue, in order to defeat the artifices which would be resorted to for raising the price, if it were known that all mootahs were to be bought on account of Government. It being, however, the main object to recover possession of the mootahs, and only a secondary object to obtain payment of the arrears of Revenue out of the price at which they might be sold, we observed that there seemed to be no good reason for restricting a collector, as the Board of Revenue had done, from purchasing any mootah at a price exceeding the amount of Revenue due. He ought not to purchase a mootah at more than its value, and he ought not to allow himself to be imposed upon by the schemes of fraudulent bidders; but with these exceptions, it seemed to us proper, under the orders of your Honourable Court, that all mootahs put up for sale should be purchased on account of Government.

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* Consultations 24th July, Nos. 45 and 46; 10th August, Nos. 16 and 17; and 21st September, Nos. 15 and 16.

Landed Tenures.

Appendix, No. 89.

Appendix, No. 89.

Letter of G. E. Russell, esq. 20 March 1819.

EXTRACT of a Letter from *G. E. Russell*, Esq. Collector in the Zillah of Masulipatam, to the Board of Revenue, Fort St. George; dated 20th March 1819.

Gentlemen,

1. The instructions conveyed in your secretary's letter of the 22d December 1817 having at length been fulfilled, by the introduction of a ryotwarry settlement in the village of Talaprole, it now becomes my duty to submit the accounts for the consideration and approval of your Board; but as some explanation of the Revenue system that has hitherto obtained in these provinces will be necessary to enable you to understand the principles by which I have been guided in calculating the present assessment, I shall avail myself of this opportunity to reply also to your separate letter of the 27th November 1817, regarding the details of a zemindarry management.

3. The information required by your Board embraces the whole process of husbandry, from the plough to the threshing-floor, and from the purse of the cultivator to the coffers of the landlord; and as a continual recurrence to former correspondence would only confuse and distract us both, I conceive I shall best meet your wishes by mentioning every particular that may occur to me as tending to explain the past and present mode of realizing the collections, without referring to the precise questions which were proposed for my reply.

4. Unfortunately for the inhabitants, the British found these Circars in the possession of powerful and refractory men, who had been appointed by the Mahomedan Government to administer the Revenues on their account, and whom policy in the then state of our affairs rendered it necessary for us to continue in their offices. In the more southern provinces the expulsion of our Mahomedan predecessors, and the appointment of European collectors, were followed by the restoration of the cultivator's rights, and the abolition of the oppressive taxes to which he had before been subjected. But this could not be done in these districts. The zemindar still continued to be the intermediate agent between the Government and the husbandman, and the necessities of the master were too imperious to admit of his inquiring into the exactions of his servants. The internal administration of the Revenue therefore remained the same, until it was determined to grant the proprietary right of the soil to those who were nothing more than the ministerial officers of the ruling power*, and the nature of our former system having prevented our Revenue servants from obtaining any satisfactory insight into the intricate details of the management of past years, the condition of the agricultural classes was little understood, and to this must be attributed the too certain fact, that the husbandman, so far from being benefited by the accession of the British rule, is to this moment burthened by the same exactions as before our conquest of the country.

5. The length of time that has elapsed since these provinces fell under the dominion of foreigners, has thrown all ancient usages into oblivion, and entirely precludes any hope of ascertaining what the original rights of the cultivator may have been. The people indeed have lost even the tradition of former customs. But I shall hereafter have occasion to show that the little which remains gives good reason to believe the institutions and privileges of the inhabitants were once regulated by the same rules as those which have been found to have prevailed in the more southern districts.

6. The village establishment is here much the same as in other parts of our possessions. The affairs of the community are managed by the head† inhabitant and curnum. The former seldom enjoys any peculiar advantages or superiorities beyond his fellow-ryots; but the services of the latter, like those of the priest, carpenter, ironsmith, potter, washerwoman, barber, chuckler, vetty-man, and watcher, are remunerated by fees from the gross produce of the Sircar fields, and in some few instances are still further recompensed by small portions of privileged lands. The professions of these people are of themselves a sufficient explanation of their several duties. Our regulations have made the office of accountant hereditary; and prescription has produced the same effect with regard to the others. The barber who now holds the meerassy is the descendant of him who held it ages ago, and if it were attempted to turn him out, the inhabitants must be content to remain with unshaved

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* It is true that the provincial court of this division have, in a late decree, declared the property of the soil to have been vested in the zemindars even before the permanent settlement; but it is to be hoped that their doctrine shall be reversed in appeal, for not only is the principle obviously erroneous, but it would, if acted upon, cancel almost every cowle granted by the Government in this and the neighbouring districts. The very sunnuds which the zemindars received from their Mussulmany masters are enough to show that they were merely ministerial officers, for those papers distinctly allot them certain fees (russooms) and lands (savaram) as a remuneration for their services. All the zemindars had these advantages; and if they had really been the lords of the whole, how are we to account for their partial limited grants.

† Their signatures bind their whole body, and hence their appellation of "Duskutdars."

heads and beards, for they would find it difficult to meet with a successor who would be willing to brave the prejudices of his caste, by accepting the situation thus vacated.

7. Before I proceed to the details of our Revenue system, it may be as well to mention, that[1] the number of ploughs belonging to each individual in the village; [2] the species and quantity of seed sown; the extent of the land under cultivation, and the quantity remaining fallow: [3] the estimated produce of the several ryots: [4] the number of their stacks; [5] the actual measurement of their grain; [6] their daily payments to the Sircar; [7] the particulars of each man's produce and assessment; [8] the general demand, collection and balance delivered to the landlord at the period of the settlement; [9] the private disbursements of the village, and the portion thereof payable by each inhabitant, form the subject of nine distinct sets of accounts which the curnum is annually obliged to prepare; but independent of these documents is the [10] "ground statement," which shows the aggregate extent of the lands, distinguishing the space occupied by the village, gardens, roads, watercourses, tanks and hills, from that which is capable of cultivation, and separating the alienated from the Sircar's property.

8. Where a whole village has been given for past or expected services, it is termed a "mocassah;" and if allotted for charitable or religious establishments, an "agraharam;" but the precise conditions of the respective grants are explained by prefixing the words "surwah," or "cuttabady." Thus a "surwah mocassah" is free from all tax, and a "cutta bady agraharam" pays revenue to the Sircar, and *vice versâ.*

9. The same distinction pervades some of the minor allotments of privileged lands. The general denomination of those which exceed four or five cuttees is "candrega," and that of a smaller tract "enam;" but as the tenure on which they are held is not always the same, the application of "cuttabady candrega," or "cuttabady enam" is applied to such as bear a public assessment; while others that are enjoyed rent-free are known by the name of "surwah enam candrega," or "surwah enam."

10. The public Revenue derived from the lands here alluded to is variously collected. In some cases it is a fixed sum payable in [11] all seasons; in some third [12], and in others a fourth [13] of the annual crop; and in others again, a tax varying, according to the terms of the grant, from a quarter of a pagoda to two pagodas on every pootty of produce. But whatever may be the mode of assessment, one-third of the harvest is the utmost proportion that ought in fairness to be available to the Sircar, because it is the highest that can be collected without reducing the proprietor * to the level of a ryot. The practice, however, is different. The same arbitrary government which imposed additional burthens on the cultivators of the Sircar fields was accustomed to levy exactions of a similar nature, although at a somewhat lower rate, on those of the enamdar; and in order to deter the ryots from neglecting the public lands for the sake of the additional portion which the enamdars were accustomed to allow to those who engaged to till for them, the difference between the two rates was carried to the credit of the government under the head of "difference [14] of shares." This custom still prevails, and so long as the public assessment shall remain at its present standard, it will continue to be an almost necessary evil.

11. In addition to the alienations above-mentioned, are those known by the name of "bandoo maniams," and maniams to the village servants and sowdries, or head inhabitants. The bandoo maniam is an allowance of grain, and is peculiar to those talooks wherein the sunnuds of the successive local authorities had alienated in writing more ground than existed in reality, or more, at least, than could be relinquished without abandoning all pretensions to public revenue, and where the distribution of a tenth part of the gross produce, among the several grantees, was in consequence resorted to as the alternative best calculated to secure the interests of the state with the least appearance of injustice to the individual. The maniams of the village establishment, on the contrary, are a landed tenure, and although now only to be found in a few places, and even where still existing subject for the most part to the payment of a tax, there cannot be a doubt that they are among the few original rights that have survived the almost universal wreck of the ancient institutions of the country.

12. In my own mind, I am persuaded that such is in fact the case. The grain fees received by these classes in the more southern districts, although different in name, are similar in their nature to those which are usual here, and the other privileges also were doubtless once alike: and when it is remembered that the greater portion of those maniams which have

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[1] Arakatoo zabithaloo. [2] Taradoodoo zabithaloo. [3] Anchara zabithaloo.
[4] Koopaloo zabithaloo. [5] Kile zabithaloo. [6] Tasset zabithaloo. [7] Asamywary hessooaibloo.
[8] Gramma hessaibloo. [9] Baujah kurchooloo. [10] Bubundoo zabitha.
[11] Bellamuctah. [12] Treebhangan. [13] Chatrabhangam. [14] Parooteroogooloo.

* The reason is plain:

		M.Rs.
Total produce, say - - - - - - - - -		100
Deduct one-third on account of Government -	33 ⅓	
Also ryot's share, at 60 per cent., which is the established rate of division in all enam land	60	
Total deduction - - - -		93 ⅓
The surplus remaining to the enamdar, who pays even one-third to the Government, is thereupon only - -		6 ⅔ per cent.

Appendix, No. 89.

Letter of
G. E. Russell, esq.
20 March 1819.

have been allowed to continue are in the most jungly and inhospitable tracts, the fear of driving away the old residents, and the difficulty of procuring new settlers, would seem to have furnished an interesting motive for this partial act of forbearance on the part of the local officers; and it may readily be believed that the absence of similar motives may have led to their more complete abolition in the less wild and better populated districts.

13. Any alienation of land to head inhabitants is extremely rare, and is in many talooks altogether unknown. It is probable that such advantages were once general; yet I question whether most of the maniams which are now enjoyed by this description of people can be considered to have descended from time antecedent to the Mahomedan conquest. In some instances the possession of sunnuds puts the point beyond dispute, by showing them to have resulted from the favour of a zemindar; and even in those cases where immemorial custom is the only remaining proof of right, it is at least possible that some of them may have sprung from a similar source. But whatever may have been the original condition of the cultivating classes, and whatever the superiorities formerly enjoyed by the head inhabitants, their present advantages are no greater than those of the inferior ryots; and neither the one nor the other possesses any right beyond the usufruct of the ground he occupies. The assessment they pay to the Sircar leaves them only a bare subsistence at the most; and the tenure on which they hold their land cannot therefore be saleable. It is true that so long as their means will admit they continue to cultivate the same tracts which descended to them from their forefathers, but if their circumstances should be so far reduced by adversity as to oblige them to part with their farming stock, they hold no landed privilege which is worthy of purchase, and their fields therefore devolve, without a price, to any other person to whom the zemindar may allot them. If any trace remained of private property in land * paying Revenue to the Government, the judicial records of the last 16 years would surely have afforded some evidence of the fact; but no case of this description has ever yet been filed, nor did I ever meet with a native who had heard of such a claim.

14. Throughout the whole extent of this collectorate, one † town alone is surrounded by a wall, but every ‡ village has its boundaries, and every field a name §. Hedges are but little attended to. The imposition of a heavy fine is the remedy for any mischief which may result from the domestic herds of the inhabitants ‖; while a row of thorns placed along the most public and frequented roads keeps off the passing cattle of the traveller.

15. The ryots are generally of the Reddy, Cumma, or Baljee castes. In some places there are a few Mussulmen, but they bear a very inconsiderable proportion to the Hindoos, and I believe I am correct when I say, that there is no village exclusively inhabited by persons of that description. The greatest number of ploughs belonging to an individual may be reckoned at ten, and the mean at three; but the generality of the ryots have not more than two; a double plough is altogether unknown. The cultivation is performed by a single yoke, relieved, if the circumstances of the owner will admit of it, by a fresh pair at noon; but he who has only one plough cannot till his land without assistance. The process of husbandry requires that the soil shall be frequently turned up, and the more quickly it is done the better will be the produce. The unassisted exertions of a single man would protract the work so long, that his first furrows would be obliterated before the last could be made, and thus before the completion of the entire field, the part first ploughed would again be covered with weeds. Nor is it in this respect only that aid is necessary to the poor ryot. It is equally indispensable throughout all the remaining stages of his toil; for as the plough which turns up the earth must be followed by the drill, and as that again must be immediately succeeded by the harrow to cover the seed with mould, so also individual labour would be inadequate to the reaping, threshing and removing of the harvest. Yet these difficulties are easily overcome. The humble owner of a single yoke assists in the cultivation of another who has three; and in return receives the aid of all his neighbour's servants and ploughs in the tillage of his own lands. The labour of three days is thus repaid in one; and as the obligation is reciprocal, each man's crop remains his own property, and no further recompense is expected by either party.

16. These observations do not apply to the first stages of wet cultivation, but when the harvest arrives, the aid of others is as requisite in the one as the other.

17. The far greater proportion of the more substantial ryots have *slaves*, or rather they have men whose families have been in the employment of their ancestors from time immemorial, and whose services they have a right to enforce. The relations between this class of people and their masters are so well and so generally understood, that it is almost needless to add how little the general acceptation of the name under which they pass is applicable to their actual condition. The work of the Indian bondman is not the forced labour of compulsion, but the willing exertion of one who looks up to his master as his hereditary

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* By land paying Revenue to Government, I allude only to the jaree lands, lands cultivated by the ryots of the Sircar.

† Juggiatpell.

‡ Rivers, water-courses, date trees, palmira trees, hillocks and stones, are the usual land-marks; but in some places strips of land are left waste to show the limits of the respective villages. All land is attached to some village or other. In the Noozeed district there is a forest, which is utterly impenetrable, but still it belongs to the village of Baddanapilly.

§ They are usually named after some former tenant, or with reference to some local circumstance, such as the neighbourhood of a watercourse or hillock, or a tree that grew there years ago.

‖ The money collected on this account is brought to account under the head of "Saranah."

protector, and who toils as cheerfully for his accustomed allowance of grain as the temporary labourer whose assistance is hired.

18. The various productions of the earth from which the Revenues are derived are classed under five heads, of Pullum, Mettah, or Meraka, Zareeb and Palaveachaloo. The first refers to paddy; the second to jounaloo, and all other sorts of dry grain; the third to tobacco, chillies, turmeric, garlic, onions, sweet potatoes, and sunn hemp; and the last to the produce of fruit trees.

19. The culture of cotton is very inconsiderable, and there is not a field of sugar-cane throughout the district; but in the sandy talooks, near the sea-coast, the chay-root, which gives the red dye so common in our northern manufacture, is cultivated to a great extent, and, in common with that which springs up spontaneously from the seed that falls from the produce of the preceding year, yields a sure and profitable crop. In the instances of the latter article, as well as of those which come under the denomination of garden produce, here called Zareeb, a money rent is levied on the ground; but, generally speaking, the practice of the country leaves the demand of the landlord to be determined after the actual harvest has been ascertained. In regard to the white paddy, indeed, his rule may be considered invariable; and although it is true that the lands producing jounah, black paddy, and other sorts of corn which require no other moisture than the falling rains, are occasionally farmed, the engagements are for the most part merely nominal, and are as little trusted to by the peasant as they are respected by the zemindar. In a future part of this address I shall have occasion to advert more particularly to the mode of calculating the Sircar dues from the pullum and mettah produce; but in reference to the other sources of Revenue, it may be as well to take this opportunity of mentioning, that the assessment of fruit trees is fixed on an estimation of the crop, and fluctuates with the seasons; while that on tobacco and other articles classed under the head of Zareeb, is settled by measurement of the ground.

20. The mode of measurement here in use is by a rod or rope of five and a half cubits:

Five and a half square cubits -	make	one veesum.
Sixteen veesums - - -		one koontah.
Thirty-two koontahs - -		one cutty [*].

21. The articles above alluded to are all watered from wells. The tobacco is the most valuable, and requires the best soil. It is therefore sown in the immediate vicinity of the villages, where the ground is manured for the purpose, and yields from four to twelve rupees per koontah. The rates of assessment on the other plants vary from eight rupees to eight annas per koontah.

22. The irrigation of paddy [†] by means of wells is practiced only in one pergunnah [‡]. With this single exception, it is watered from tanks, which are supplied during the monsoon by the mountain torrents, or by channels communicating with rivers, but which are every where too small to furnish water for more than one crop. The repairs of these works are left to the zemindar, and he receives on that account [§] a twentieth part of the gross produce from all paddy land without exception. The enamdar pays in common with others, and from the accounts which have fallen into my hands in the estates of minors, it is clear that the funds collected under this head have generally exceeded the expenditure.

23. The husbandman first yokes his plough as soon as the earth is moistened by the early rains of June, and between that period and the beginning of December, he sows the seed for the three crops of the season, viz. "poonasa" crop, the great crop; and the "pyra" crop. The first consists of millet [1], gingely oil seed [2], matchenny [3], Indian corn [4], and a few other species of grain [5] and pulse [6], for which I know no English name, and is reaped in September. The second comprises the principal wet and dry grain; viz. black [7] and white [8] paddy, and jounaloo [9], and is cut in January; and the last, which is brought forward by the dews of the cold season, and ripens partly in February and partly in the two succeeding months, includes the doll [10] or pigeon pea, Bengal gram [11], horse gram [12], green gram [13], cotton [14], lamp-oil seed [15], coriander seed [16], and about fifteen [17] to [31] other descriptions of dry produce.

24. At the commencement of the rains an officer [||] is deputed by the zemindar to superintend the tillage of a certain number of villages, to adjust any disputes that may arise among

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[*] One cutty is equal to 15 acres 9 koontahs.

[†] The whole white paddy is almost every where transplanted, but the black is sown broad cast.

[‡] Moonegalah, a small pergunnah adjoining the Nizam country.

[§] This item is termed "ghuttoo toomootoo."

[1] Sārmăloo. [2] Moowooloo. [3] Tămedaloo or chadah. [4] Mocca jouna.
[5] Conda jouna, sujjatoor, guntaloo, coratoo, arigătoo. [6] Alăsăndoo or baburloo.
[7] Yărădum, ranked among the wet grains. [8] Coosama daneam, ranked among the wet grains.
[9] Jounaloo, a dry grain. [10] Cundooloo. [11] Sănăgăloo. [12] Moolăvăloo. [13] Pessoăloo.
[14] Prătty. [15] Annoodāloo. [16] Dănĕyāloo. [17] Meenoomooloo. [18] Anoomooloo.
[19] Waragaloo. [20] Mentooloo. [21] Vornum. [22] Anvăloo. [23] Chitta amoodāloo.
[24] Pyra amoodāloo. [25] Conda cundooloo. [26] Nella pessaloo.
[27] Goondoo sanagoloo. [28] Kooncooma or common pessaloo. [29] Meeritto mocca jounah.
[30] Pyra mocca jounah. [31] Meeritto choda.

[||] Samutdar.

Appendix, No. 89.

Letter of G. E. Russell, esq. 20 March 1819.

among the inhabitants regarding the possession of contested land, or the right to water, and to correspond direct with the tehsildar regarding the affairs of the division under his charge. The crops however may be considered to remain under the care of the peasant until they have eared; but they no sooner begin to ripen than the interference of the landlord commences, and every remaining state is superintended by his servants. Watchers * appointed to prevent the clandestine removal of the produce; appraisers † to estimate the probable harvest; other persons to inspect the threshing, and to affix the mud seals to the heaps of grain; and others again to guard against ‡ any fraud in the measurement. The number of men employed in these duties depends on the pleasure of the zemindar, and is supposed to be proportioned to the extent of the crops; but as the remuneration they receive is defrayed § by the village, it too frequently happens that the establishment is larger than necessary.

25. In the instance of some of the small grains the assessment is occasionally made on an estimation of the produce. But this system is seldom resorted to unless the harvest is scanty. The usual mode of settlement is by measuring the grain; and the actual quantity thus ascertained, the customary allowances of the village servants, &c. are deducted from the gross produce, and the remainder is divided between the sircar and the ryot. The share of the sircar is seldom taken in kind. It is usually made over to the ryot, and its value received in money.

26. The deductions made at the threshing-floor are variously called, and as variously collected. In some instances they are reckoned at a given quantity of grain for every stack containing more than three pootties; in others at a seer ‖ for every candy actually measured; and others again are realized by a specific contribution from each ryot, without reference to the extent of his cultivation. In the aggregate, however, those allowed to the cultivators and village servants (setting aside those which are in some places appropriated to the pagodas), average from eight to ten per cent. of the total harvest, and are assigned to them in the proportion of about two-fifths to the former, and three-fifths to the latter. But although the peculiar custom of different talooks have established a difference in the denomination and amount of fees deducted from the gross crop, the rates by which the subsequent partition of the residue is conducted are the same in regard to all descriptions of produce to which custom has applied the denomination of " wet" and " dry," and are affected only by the caste of the person on whose ground it has been raised.

27. The almost universal share of the resident ryots is one half of the *net* produce; and of him who belongs to another village 55 per cent., while a further allowance of five per cent. is allowed to those who are related to the zemindars, and whose rank exclude them from personal labour; but this division is merely nominal. The exaction of various items of extra revenue, and the charges entailed on the husbandman by the system here alluded to, absorb all his profits, and leave him little other ostensible means of livelihood even than the produce of his cows, and the labours of his women.

28. In endeavouring to explain the principles of the zemindarry settlements, and the nature of the ready-money collections which are levied after the division of the produce, I shall confine myself to the case of the resident inhabitant, to whom we are indebted for the infinitely far greater portion of our Land Revenues. To extend my calculations to those who have more favourable terms, would only tend to confuse the subject; and when it is remembered that the vellumwars form so small a portion of the cultivating class as to render their situation of little moment to agriculture; that the cultivation of Brahmins ¶ weighs a mere nothing in the general scale; and that the extra allowances received by the stranger, who brings his plough from a distant village, does not more than compensate for the additional expenses to which he is subjected, it will be found that the omission will not be attended with any real inconvenience.

29. It has already been mentioned that the landlord's share is rarely taken in kind. It is in fact almost always delivered to the ryot at some *little advance* beyond the current price of the day, and the amount being then incorporated with the other items which it is usual to levy in specie, he is bound to pay the whole in the coin which passes with us under the denomination of " Madras," or " three swanny pagoda."

30. It were now fruitless to inquire by what rules the division of the produce may have been regulated in former times. The lapse of years has not left the slightest trace to guide us in our search; but it is at least obvious that the present standard of share and share alike, and the extra charges subsequently collected, although differently called in different talooks, are of Moorish origin. The " durbary kurchooloo," ** of the Madoor, Myleveram, Mundegamah, Charmahall, and other pergunnahs, are the same in effect as the " sadewared" of Noonnastalum and Condapilly, and the " dărăh chădāvoo" †† of Bezwarah. The method of assessment, however, is different. The two first consist of a specific tax, calculated on the net produce of the land, while the latter is realized by delivering the sircar share of the

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* Mahasooldars, and their overseers the pygasties. † Anchanadar. ‡ Keledars.

§ From the fund termed Village Charges all expenses incurred in the villages are summed up at the end of the year, and the amount is collected from the several ryots by the head inhabitant and curnum, who invariably make it a source of private emolument by the addition of items which were never disbursed.

‖ 40 seers make 1 toom, and 20 tooms 1 pootty.

¶ There are but few Brahmins who have cultivation. Those who have usually receive the same share as the stranger.

** Charges of the durbar. †† Increase of price.

crop to the ryot at *a higher price than the selling rate.* For example, in the Weyore, &c. pergunnahs, the "durbary kurchooloo" are levied at the rate of two Madras rupees for each pootty of the net produce. If, therefore, we take the net produce of a village at 8 *p.* 6 *t.* 26 ½ *s.* and convert it into money at the rate of 24[*] Madras rupees per pootty, which is a very high average, the total value will be 200 Madras rupees; and this equally divided between the sircar and the cultivator, leaves each party 100.

	M.Rs.	*a.*	*p.*
The ryot's share, then, is - - - - - - - - - - -	100	–	–
Deduct, durbary kurchooloo on 8*p.* 6*t.* 26½*s.* at two Madras rupees per pootty - - - - - - - - -	16	12	–
Balance remaining to the ryot - - - - - - -	83	4	–

31. In the adjoining pergunnah of Bezwadah there is no such item as durbary kurchooloo; but the sircar portion of the grain is delivered to the ryot at an *advance* of four rupees beyond the selling price of the season, and the result will be found to be the same as in Weyoe. For instance, net produce as before, 8*p.* 6*t.* 26½*s.* value at 24 rupees per pootty, 200 Madras rupees.

	M.Rs.	*a.*	*p.*
Ryot's portion, at the usual rate - - - - - - - - -	100	–	–
Deduct, dărăh chădăvoo on 4*p.* 3*t.* 13¼*s.*, or sircar share of 8*p.* 6*t.* 26½*s.*, at the rate of four Madras rupees per pootty - - - - - - - - - - - - -	16	12	–
Balance remaining to the ryot - - - - - - -	83	4	–

32. In some of the low districts producing paddy, these charges are somewhat less; but as the grain also brings a lower price, the difference in the end is trifling. On the whole, it may be calculated that these collections take from the ryot about 16¾ per cent. of his original share of the crop; that the further sums levied from him under the head of Nuzzah cotah cuttoy, and fees to the sircar and his servants, reduce it three per cent. more; that the payments to anchanadars, mahasooldars, keledars, &c. absorb a further[†] sum of 16 per cent.; and that in fact the surplus that remains to him to defray all the charges of husbandry, and to maintain his family is only 64¼ per cent. of his nominal share, or less than one-third of the actual produce of his labour.

33. The following statement will perhaps explain my meaning better. A ryot who has two ploughs will cultivate one cutty of mettah or dry land: and that extent of ordinary soil in a favourable year will produce 4 p. 10 t. of jounaloo, and other grains and pulse.

Value of 4*p.* 10*t.* at 22 Madras rupees per pootty, which is a high computation, since it is reckoning the whole produce at the same rate as jounaloo[‡] - - - - - - - - - - - - - *M.Rs.*				99	–	–
Deduct sircar share - - -				49	8	–
Deduct durbary charges on 4 pooties 10 tooms, at 2 Madras rupees per pootty - - - - - - - - - - -	9	–	–			
Ditto nuzzey cuttoy, &c. at 3 Madras rupees per cent. - -	1	8	–			
Batta to mahasooldars, anchanadars, &c. at 16 per cent. -	8	–	–	18	8	–
Remains to the ryot - - -				31	–	–
Deduct charges of cultivation:						
Value of 2½ tooms of seed grain - - - - - - -	3	–	–			
Subsistence to two slaves for six months, at 1 seer of jounaloo per diem - - - - - - - - - - - - -	10	12	–			
Two cumbalies - - - - - - - - - - - - -	1	–	–			
Charges incidental to the replacing of cattle, one year with another - - - - - - - - - - - - -	6	–	–			
Wear and tear of ploughs, &c. - - - - - - - - -	–	8	–	21	4	–
Balance in favour of the ryot - - -				9	12	–

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[*] This assessment bears most heavily when the grain is cheap, for the ryot pays the same tax on account of each pootty whether the selling price be seven or four pagodas.

[†] This estimate is rather lower than the average charges which the accounts of the different villages show to have been actually incurred.

[‡] This is the average price of jounaloo.

Letter of G. E. Russell, esq. 20 March 1819.

In paddy lands two ploughs are not equal to the culture of more than 10½ veesums, and 8 pootties are a good crop for that extent of land in a favourable season.

Crop 8 pootties, value, at 20 Madras rupees per pootty *M. Rs.*				160	-	-
Deduct Sircar portion				80	-	-
Ryot's share				80	-	-
Deduct, durbary charges, at 1½ rupee per pootty *M.Rs.*	12	-	-			
Nuzzey cuttoy, &c. at 3 per cent.	2	6	6			
Mahasooldars, &c. charges, at 16 per cent.	12	12	6			
Total deductions				27	3	-
Remains to the ryot				52	12	-
Deduct charges of cultivation:						
Four tooms of seed grain, at 20 Madras rupees per pootty *M.Rs.*	4	-	-			
Subsistence of two slaves for six months, at 2 seers of paddy each per diem, 18 *ts.* value thereof, at 20 Madras rupees per pootty	18	-	-			
Two cumbalies	1	-	-			
127 planters, at the average rate of 30 men for every toom sown	10	8	-			
Charges incidental to the replacing of buffaloes *, one year with another	8	-	-			
Wear and tear of ploughs, &c.	1	-	-			
				42	8	-
Remains to the ryot				10	5	-

34. As the fees which the ryot receives at the threshing-floor are given to his slaves, and constitute their means of support during a part of the year, I have calculated their subsistence for six months only, and for the same reason I have omitted to include these items among the receipts of the ryot.

35. The principles by which I have been guided in estimating the charges incidental to cultivation were not dictated by any speculative opinions of my own, but were deduced from a careful examination of original accounts, obtained from various sources where I have no reason to suspect deceit, because there could be no motive for deceiving me. It may, however, be satisfactory to inquire how far the results regarding the charges for bullocks, &c. may tally with others prepared according to the plan observed in Mr. Colebrooke's Husbandry of Bengal. That gentleman calculates interest at two per cent. per mensem on the money laid out in the purchase of cattle and ploughs, and considers that allowance to cover the expense of replacing casualties.

36. In the foregoing accounts I have reckoned the ryot to have two ploughs and four oxen in a dry-grain village, or four buffaloes in one where paddy is cultivated.

Mettah Land.

The price of a bullock, at a low computation, must be taken at 12 Madras rupees, and of a plough and other implements of husbandry, at 1 Madras rupee 1 anna.

	M.Rs.	*a.*	*p.*
Four bullocks therefore must be considered to cost the ryot	48	-	-
And two ploughs, &c.	2	2	-
The value of his stock then is	50	2	-

And the interest on that sum for 12 months, at the rate of two per cent. per mensem, Madras rupees 12, or nearly double my former calculation.

Low Land.

Eight Madras rupees is the usual price for a ploughing buffalo.

	M.Rs.	*a.*	*p.*
Four therefore must be reckoned to cost	32	-	-
And two ploughs, &c.	2	-	-
Total amount of stock	34	-	-

Interest on 34 Madras rupees, at two per cent. per month, 8 *r.* 3 *a.* or 13 annas less than my estimate,

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* Buffaloes are much shorter-lived animals than bullocks, and in the end more expensive; but they do their work better in this sort of cultivation.

If it be admitted that those statements are correct, it follows that the mere profits of husbandry must under this system be inadequate to the maintenance of the ryot's family.

37. We will suppose, for example, that the family consists of five persons, which I take it is the usual average, and that it is composed of the ryot, his wife, two children, and a female relation.

The daily consumption of grain cannot be estimated at less than four seers. One pootty and a half, therefore, must be allowed for the expenditure of the year, and as that quantity of jounaloo even will cost 33 Madras rupees, it is obvious that the mere article of grain alone will amount to more than the surplus which now remains to the ryot. Such is in fact the real result of the system. The plough itself affords little towards his support, and were it not that it gives him the valuable right of pasture for his cattle and ground for his pumpkins, he could not subsist. A single she buffalo will yield him eight rupees per annum in ghee alone, and the profit he derives from this source, added to the labours of his women, enable him to procure the necessaries of life; but even these aids will not always afford him the means of subsistence, and for two or three months of the year the fruit from his pumpkin garden, mixed up with buttermilk, or a very small proportion of meat, is the daily diet of his family.

38. Under these circumstances, the indigence we find so prevalent among the agricultural classes, and the distrust which exists between them and the zemindars, cannot be a matter of surprise. Deprived as they are of the fair return of their industry, it cannot be expected that they will omit to avail themselves of any opportunity that may offer to pilfer the grain while it remains on the ground, and hence arises the necessity for the precautions which the landlord is obliged to resort to.

39. It may perhaps be said that the introduction of village rents would improve the condition of the peasantry by relieving them from the ruinous expenses attending the present system of espionage, and so in fact it would, if the zemindars would found their assessments on a moderate scale, and the distrust which has for ages existed between them and the ryots could be converted into mutual confidence; but as long as the demand of the sircar shall remain at its present standard; as long as the "durbary kurchooloo" shall be considered to be the lawful branch of revenue; as long as the collections actually realized under the several heads, which have heretofore been customary, shall be looked upon as the proper basis for future assessment; as long, in fact, as the demand of the landlord shall absorb the just profits of the cultivator, so long will it be in vain to expect any confidence between them; so long will the demand of the year depend on the actual harvest, and all engagements continue nominal; and so long will there be a positive necessity for the zemindar to guard against the clandestine removal of his crops.

40. At present all engagements are nugatory. The rents are so high that it is impossible to realize them, unless the crops prove more than usually favourable. The annual demand of the zemindar, therefore, still fluctuates with the seasons, and as he knows the ryots will do all in their power to deceive him, he is obliged to ascertain their actual resources by means of appraisers, and the settlement is in effect concluded in the same way as if no agreements existed.

41. When I took charge of the Nozeed zemindarry, I found the balances of rent outstanding against the Weyore and Madoor pergunnahs amounted to no less than rupees 1,78,918. 10. 3., or one-third of the sum of which agreements had been passed; but the collections of the zemindar had all along kept pace with the crops, and the sum here mentioned was the difference between the amount of the origiual rent and the actual produce of the land.

42. After the foregoing remarks, I may perhaps be expected to give my opinion regarding the justice and legality of the collections which are made after the division of the produce. Of their injustice to the ryot I think there can be but little doubt; but as such were the rates* of assessment prevailing in the cultivated lands, in the year preceding the assessment of the permanent jumma, the provisions of Regulation XXX. A. D. 1802, have put their legality beyond dispute. Nor is this all. In the accounts which formed the basis of the permanent jumma established on the several zemindarries in this district, the sircar's receipt amounted at the least to 60 per cent. of the crop. If, therefore, it were now determined to limit the demand of the zemindars to 50, and thus reduce their resources 10 per cent. below the standard at which they were originally rated, it is obvious that the demand of the Government should, for a time at least, be reduced in the same proportion, for however true it may be that the increase of cultivation would eventually make ample amends for the loss of income that would attend the first introduction of the arrangement, it must be remembered that some years must elapse before the country could be so far improved as to make up the difference, and that as the compensation therefore would be distant, while the loss would be immediate, the failure of the zemindar's funds might bring these lands to sale during the interval. †There is no one who regrets the present condition of the agricultural

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* Section 9, Regulation XXX., 1802. "Where disputes may arise respecting rates, they shall be determined according to the rates prevailing in the cultivated lands, in the year preceding the assessment of the permanent jumma on such lands."

† In the estates belonging to minors the court of wards might perhaps try the experiment with advantage, and it is possible their success might eventually lead others to follow their footsteps in order to prevent their ryots from emigrating. But it must not be expected that the friends of the boys would willingly

classes more than I do, but I must leave it for clearer heads than mine to determine how far it is capable of correction. The zemindars already complain of the hardship of being debarred from collecting the "moturpha," and other items, which were erroneously included in the accounts on which their assessments were founded, and if the general prosperity of the country should be thought to require some modification in their present rates of collection, I must repeat that it would be but common justice to make a corresponding reduction in the amount they expected to pay.

43. In the settlement of Talaprole however it became necessary for me to adopt far different principles. To have taken the actual receipts of former times as the standard of my demand, and thus to have calculated the future rents on accounts which showed the just gains of the husbandman to have been absorbed by the collections of the landlord, would have been worse than absurd. I thought it better to fix my assessment with reference to the quantity of grain and pulse that had really been produced; and as the last seven years had been marked by every variety of season, and the extent of ground under cultivation remained the same, I adopted the average harvest of that period as the groundwork of my calculations. The usual fees were then deducted, and the residue being divided into two equal portions, the moiety of the sircar was converted into money at rates established on a medium of seven years' selling prices, and the amount was distributed on the different ryots with reference to the situation and former produce of their lands.

44. It will be found, therefore, that the assessment amounts to about 45½ per cent. of the gross produce hereafter actually brought to account, and the share of the ryot to 49½.

For example,

	Pootties.	*t.*	*s.*
Gross produce, say - - - - - - - - -	100	-	-
Deduct the customary fees - - - - - -	9	-	-
Net produce remaining for division between the sircar and the ryot -	91	-	-
Sircar share, at 50 per cent. - - - - - - -	45	10	-
Share remaining to the ryot - - - - - - - -	45	10	-
* Add ryot's proportion of the fees, deduction above - -	4	-	-
Total share of the ryot - - - - -	49	10	-

* *See* para. 26.

45. It may, perhaps, be thought that even the portion here allotted to the Government is more than can be exacted without disabling the husbandman from increasing his stock and extending his cultivation, and I admit the objection would stand good if the past produce could be considered to show the utmost quantity of grain that the soil is capable of yielding; but I take it the fact is otherwise in this district. It is self-evident, indeed, that the impositions under which the ryots have hitherto laboured must have rendered them comparatively careless of their tillage. The interest they held in the crop was not sufficient to stimulate them to exertion. But the case is now altered. The limitation of the sircar demand secures to them the full fruits of their industry. Their personal advantage is now more immediately concerned in the fertility of their fields, and as industry can do much in improving the soil†, there cannot be a doubt but the future harvests will leave them a far more considerable share than that which has here been estimated.

46. In order to obviate the vexatious interference to which they would be exposed if the fees which it is usual to deduct from the gross produce were allowed to fluctuate with the seasons, they have been fixed on an average of former years, and the claim of each individual has been reduced into a specific quantity of grain, and is inserted in a list lodged in the hands of the curnum. By this arrangement the cultivator is made the sole master of his

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willingly accede to any innovation on what they have been accustomed to consider their just rights. The profits of a zemindar are supposed to be equal to one-half of the assessment which he pays to the Government; in other words, the principle of the permanent settlement was, that the Government should receive two-thirds of the Revenues, and that the remaining third should belong to the zemindar. The only way, therefore, to introduce a new rate for collecting the Sircar dues from the cultivators, without exciting distrust and opposition on the part of the zemindar, would be to guarantee to the minors the regular payment of their allowances during the periods of their respective minorities, and the further payment, when they came of age, of any sum in which the actual Revenues from their districts may be found to have fallen short of the amount which the Government have calculated them to receive. For instance, the young zemindar of Noozeed will be 10 years more under the court of wards, and as the permanent assessment on his lands is 1,13,370. 6. 2. Madras rupees, his annual Revenues must be computed at 56,685. 3. 1. Madras rupees; the amount, therefore, to be guaranteed by the Government for 10 years, and to be realized by the collector in addition to the Government's own claim of 11,33,703. 13. 8. Madras rupees, would be 5,66,851. 14. 10. Madras rupees, besides interest.

In my own mind I am perfectly convinced that the Government would not in reality run any risk by such a step. The collections would most assuredly exceed the aggregate sum abovementioned, and the surplus would of course become the sole property of the zemindar. For the object of the Government would not be to enrich themselves, but to obviate the possibility of their subjecting the landlord to loss by their endeavours to benefit his peasantry.

† At present manure is only used in garden lands; nor is this surprising, since the fruits of the ryot's industry are now almost wholly taken from him.

his crop, and can thresh it whenever he pleases; but if the dues of the village servants were left to depend on the actual result of the harvest, he could not beat out a single grain until the curnum should choose to attend and take an account of the produce.

47. I have already adverted to the very imperfect state in which the village maniams are now found, and have ventured to hazard the opinion, that those which still remain in the enjoyment of the inhabitants are remnants of the old Hindoo institutions. Be this as it may, however, the Government have relinquished the power of restoring the people of these sircars to their original rights; and all that we can now do is to secure them in the possession of those which have survived the general wreck. In Talaprole the maniams are confined to the head-inhabitant, curnum and vetty man. The former was granted in fusly 1196, for digging a tank, but the others have descended from father to son from times beyond the reach of memory or tradition.

48. The total extent of the land belonging to the village is 8,260 acres, 5 ¼ koontahs: of these 1,970 * acres, 29 ½ koontahs, are under cultivation; 4,869 † acres, 12 ¾ koontahs, are waste, but capable of yielding produce; and 1,420 acres, 3 koontahs, are altogether unfit for the purposes of agriculture. The proposed assessment on the cultivated ground amounts in the aggregate to Madras rupees ‡3, 250.1. 9. and averages one rupee, nine pice, per acre of dry land; five rupees, four annas, per acre of wet land; and five rupees, three annas, and one pice, per acre of garden land.

The rates are as follows:

Class	Rate per Acre.		
High Land.			
1st.	1	4	6
2d.	1	2	–
3d.		15	6
4th.	–	13	–
Low Land.			
1st.	7	–	–
2d.	5	13	4
3d.	4	10	8
4th.	3	8	–
Garden Land.			
1st.	12	12	–
2d.	10	10	–
3d.	8	8	–
4th.	–	–	–
5th.	4	4	–
6th.	3	8	8
7th.	2	13	4
8th.	2	2	–
9th.	1	6	8
10th.	–	11	4

49. The

	Acres.	*Gs.*
* Saree land	1,597	26
Enam land	373	3 ½
	1,970	29 ½

† Saree land	4,736	2
Enam land	133	10 ¾
	4,869	12 ¾

	M.Rs.	*a.*	*p.*	*Ms.R.*	*a.*	*p.*
‡ List on the wet lands	1,659	3	5			
Add guttoo toomooloo, or compensation of tank repairs	118	7	8			
Total list on wet land				1,777	11	1
List on dry land				870	–	11
List on garden land				353	13	5
Total List on Sircar land				3,001	9	5
Add Revenue from alienated lands				248	8	4
Total Demand				3,250	1	9

Appendix, No. 89.

Letter of
G. E. Russell, esq.
20 March 1819

49. The assessment on the paddy lands includes the demand on account* of compensation for tank repairs, but on a reduced scale. The average of sums annually collected under that head was, Madras rupees 157. 2.; but as the receipts had exceeded the expenditure, it has now been calculated at Madras rupees 118. 7. 8. only, and has been distributed on all the low acres under cultivation, the first class paying half a rupee, and the others proportionably less.

50. In considering the rates now submitted for the confirmation of the Board, it will be proper to keep in mind that they relate to the lands of a single village only, and must not, therefore, be considered as showing the general nature of the soil throughout the district. If the settlement had been extended to an entire talook, it would have been necessary to make more classes, and in that case the acres which fill the first place in the present list would probably have found a very different † rank.

51. The actual collections during the last seven years averaged, Madras rupees 3,843. 0. 4; and as the jumma now fixed is only Madras rupees 3131. 10. 1 ‡, the reduction amounts to 18 ½ per cent.; but this apparent loss will soon be more than compensated by the increase of cultivation §. The waste ground is capable of yielding even a greater Revenue than that heretofore tilled; and while I hope that the explanation I have offered will be sufficient to show that the difference between the past and the present jumma has arisen from the abolition of unjust exactions, rather than in a sacrifice of the landlord's just dues, I feel an equal confidence that the eagerness with which the ryots have hailed the change of system, and the satisfaction they express at the prospect of being exempted from an arbitrary and undefined demand, may be relied upon as a pledge of future exertion; that the rents will be collected with facility; and that the gradual diminution of the wastes will testify the justice of the settlement, and the increasing prosperity of the village.

52. I wish I could feel the same confidence in respect to the general issue of my inquiry into the respective rights of the zemindars and ryots. It is a difficult and important undertaking, and I am sensible how deficient this branch of my report will be found; but as your Board are aware that the records of former times could afford me little or no information || relating to the important subjects connected with the administration of the Revenues of the Northern Circars, I trust I shall readily be excused for any errors I may have fallen into in my progress through the intricate and hitherto unbeaten tract which I have here endeavoured to describe.

I have, &c.
(signed) *G. E. Russell,*
Collector.

Masulipatam,
20 March 1819.

Appendix, No. 90.

Appendix, No. 90.

Introduction to
Mr. Ellis's
Meerassy Paper.

REPLIES to Seventeen Questions proposed by the Government of Fort St. George, relative to Meerassy Right, by Mr. *F. W. Ellis*, Collector of Madras.

INTRODUCTION.

In consequence of the letter addressed by the Government to the Board of Revenue, under date the 2d August 1814, the Board ordered a copy of it to be sent to the collector of Madras among others, directing his particular attention to the 17 first questions. The replies to these questions were accordingly submitted to the Board, under date the 30th May 1816. The following extracts are from the letter which accompanied them.

Par. 3. " The replies now transmitted are confined to the first 17 questions, which relate to meerassy right; most of the rest regard the decennial settlement, which, according to your secretary's letter, I am not required to answer. On some of these, however, I might have given an opinion; but I have considered it preferable to confine myself entirely to the questions which relate to the landed tenures of the country, respecting which all persons conversant with the Southern Provinces under this Government must have been enabled to

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* *See* para. 22.   † The mettah ground in particular is sandy, and of a very inferior quality.

	M.Rs.	*a.*	*p.*
‡ Total average collections, including all items - - - -	3,843	–	4
Present list on the cultivated land - - - - -	3,131	10	1
Difference - - - -	711	6	3

Which is equal to 18 ½ per cent.

§ List on cultivated land - - - - - - - -	3,131	10	1
List which the land now uncultivated is capable of yielding	4,042	15	1
Difference - - - -	911	5	–

|| Mr. Secretary Campbell's Letter, dated 27th November 1817.

Appendix, No. 90.

Landed Tenures.

to obtain information, more or less accurate in proportion to the diligence of their inquiries.

4. " In addition to the replies furnished by myself, I beg leave also to lay before the Board another set prepared by Bomaconta Sancarâya Brâhman, late sheristadar of this cutcherry, and now the English head-master of the College of Fort St. George*. The original of this is writen in Tamil, because to that tongue belong all the technical terms and peculiar expressions used to denote the various incidents belonging to meerassy tenures: the translation has been made by me, and I have added to it the explanatory notes which will be found in the margin. The two sets of replies have not been written in communication: when they agree, therefore, they corroborate each other; when they differ, if it be as to facts, the superior authority must be allowed to the native: for the facts respecting meerassy and its privileges are not matter of speculation, they are known to every inhabitant of the country where they exist, who are brought up in the habitual exercise or observation of them: the terms which express them they have received from the lips of their mothers, they have formed the prattle of their infancy, and they remain indelible in their minds and on their tongues. Moreover, Sancarâya having served for thirty years in various situations in the Revenue and Judicial departments, both in the Northern and Southern Provinces under this Presidency, has had a greater opportunity of making himself acquainted with the subject on which he writes than usually falls to the lot either of Europeans or Natives, from which his superior acquirements have enabled him to derive peculiar advantage.

5. " In submitting these papers to the Board, I am aware that they contain a mere outline of the various incidents which connect themselves with the consideration of meerassy right, and, indeed, the general nature of the questions must necessarily render the replies general also. The subject, however, is of the first importance, and well worthy of a more careful investigation than it has ever yet received; for though information, to a certain extent, will be found on record respecting it, this has been furnished at distant periods, is scattered therefore through many volumes, and is accessible to those only who are enabled, by particular knowledge of the records in which it is contained, to refer to it. Were this embodied with such additions as general and local inquiry would obtain without much difficulty, the whole might be digested into a regular treatise on the landed tenures prevalent in the several provinces under this Presidency, from which the service, the junior part of it especially, might derive considerable advantage, and of which the multifarious subjects cannot be embraced by mere official reports."

This address and its enclosures were forwarded to Government by the Board of Revenue, under date the 17th April, and the receipt of them acknowledged on the 9th September 1817. Of these letters the following are extracts:

Par. 2. " In soliciting the attention of the Right honourable the Governor in Council to the enclosures in this letter, it is due to Mr. Ellis to record the high sense the Board entertain of their merits. The difficult and intricate subject of meerassy right has been discussed in these papers with much ability and learning, and the information they contain is, in the opinion of the Board, generally so correct and important, that they beg leave to recommend that the enclosures to Mr. Ellis's letter be printed for the use of the service at large.

Par. 2. " The Governor in Council has observed with much satisfaction the opinion expressed by you, with regard to the correctness and general value of the information submitted to you by Mr. Ellis, collector of Madras, on the subject of meerassy tenure, and agreeably to your opinion, desires that the papers in which that information is contained may be printed for the use of the service at large."

Government also, at the instance of the Board of Revenue, were subsequently pleased to approve the printing of the compilation attached to these papers, under the title of the Additional Appendix, and the publication of the sketch of the country known to the natives by the name of Tondamandalam, prefixed to the first Appendix, the geographical part of which has been prepared under the directions of the officer in charge of the Survey department.

In this map the original boundaries of the ancient Tamil province of Tondamandalam have been laid down with sufficient correctness; but the situation assigned to some of the cottams is doubtful, and hereafter, perhaps, when statistical and antiquarian research shall be more frequent and more methodically conducted, may be found to be erroneous. Mr. Barnard, who conducted the original survey of the jaghire in the year 1770, has not noticed this ancient division of the country into cottams and nâdus; but they are incidently referred to, and the number of each stated, in Mr. Place's report of the 6th of June 1799.

To the people, however, these divisions, in detail at least, are still well known, and, as frequently instanced in the following pages, are always referred to in deeds drawn up according to the old form; it would be easy, therefore, by inquiry on the spot, to ascertain, if not the precise boundary, the relative situation and general extent, not only of every cottam, but of every nâdu throughout that part of the province which remains in possession of the original Tamil settlers, and they may possibly be traced even in those parts from which they have been expelled by the encroachments of their Telugu and Cannadiya neighbours.

The

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* Bomaconta Sancara Sâstri, the name by which this Brâhman was latterly known, resigned his situation in the College, and was restored to that of Sheristadar in the huzzûr cutcherry of Madras, on the 1st October 1816, on the salary of that office being increased, and is since deceased.

Appendix, No. 90.

Introduction to Mr. Ellis's Meerassy Paper.

The two Appendixes require little explanation additional to that afforded by their contents. In the first, which consists of various documents in the native languages, collected from different parts of Southern India, some widely distant from the others, most of the incidents connected with mírâsi are noticed, and frequent allusions made to the systems of finance and general government which prevailed in the Hindu States anteriorly to the Mahomedan conquest. These it has been endeavoured to illustrate by the notes attached to the translations. Each document being accompanied by its own gloss, repetition will, consequently, be found to occur frequently in these notes: this has been intentionally preferred to the references which would otherwise have been constantly necessary.

The additional Appendix contains, in abstract, the principal information on the records of the Board of Revenue relative to mírâsi right, and other documents tending to elucidate the general subject, in English. To these, occasional remarks have been attached, wherever particular allusions or general facts have appeared to require further explanation.

Replies to Questions.

Mr. Ellis's Meerassy Paper.

Par. 1. Previously to replying to these questions, it is necessary to define the meaning of the term meerassy (mírâsi), and to state the acceptations in which it is intended to be used.

2. The word *mírâs*[*], originally signifying inheritance, is in Southern India employed as a general term to designate a variety of rights, differing in nature and degree, but all more or less connected with the proprietary possession, or usufruct, of the soil, or of its produce.

3. That right to the hereditary possession, or, as some consider it, to the occupation, of land, differing locally in mode, but always the same in essence, universally known by the people, and generally allowed by Government in all the provinces under this Presidency[†], the Northern Circars and the Ceded Districts excepted, is called *mírâs*. The mânyams, lands free of tax, and mėreis, fees at various rates, received in kind from the general produce, and other privileges of the cániyâtchicár, cavelcár, curnum, panjangan, taleiyári, vetti, carpenter, iron-smith, washerman, &c. &c., officers and servants attached to each village, is called *mírâs*; the right of the ulcudi-páyacári, or permanent cultivator, to the hereditary usufruct of the land, is called *mírâs*[‡]; so is the right to the circar share of the produce of land held by special grant under the various denominations of servamânyam, ardhamânyam, stôtryam, candicam, enâum, mocassah, &c. &c.; and so also, in fine, is any office, privilege, or emolument descending hereditarily.

4. Mírâsi in land, and the mírâsi of the village officers[§], differs considerably in every district. In the tract of the country known to the natives by the name of Tonda-mandalam, extending from the limits of Nellore nearly to the Colleroon, and embracing the two divisions of Arcot and the Jaghire, landed mírâsi is marked by distinctions no where else known, the proprietary mírásidars[‖] holding a certain extent of land free of all assessment, and being entitled to receive fees, under the various denominations of cuppatam, cánimerei[¶], cálpadi,

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[*] The word is Arabic, but like other Revenue terms is derived to the languages of India through the Persian, whence the final *i* or *y*, representing the izáfet with which it is often written: in Tamil, taking the idiomatic termination of that tongue, it becomes mírásu.

[†] Generally speaking, mírási right in land prevails wherever the Tamil language is spoken, and all terms expressive of this right and its incidents belong to this language. This specification does not exclude the provinces now called Malabar and Canara; for Malayálma, the dialect of the former, and Tuluva, the dialect of the latter (for Canarese is not the native tongue of this country, but of the conquerors or colonists of it), are immediate derivatives from the same source as the modern Tamil.

[‡] The Pareiyer, Paller, and Palli serfs claim *mîrâs* in the incidents of their villainage; and it is generally allowed to them and their descendants, on proving their former residence in the village, however long they may have been absent from it. The two first of these are mostly the *slaves* of the Vellâler, and the latter the *vassals* of the Bráhman Mírásidars.

[§] In the Circars the shoudri, mocuddim, or chief reddi, has usually an extent of land allowed him rent-free; but as the office is held at the pleasure of the zemindar, and such land transferred from incumbent to incumbent, it differs essentially from the cániyátchi-mányam. So, it would appear, does the mányam held by the pattèls in the Ceded Districts; for these may be resumed in case of what is considered default by the Circar officers, though it would also appear that in such case the office and mányam is usually given to a relation of the family. I may have used the word *appear*, because it may perhaps be ultimately found that these mányams are really míràsi, in which case the anomaly will exist of cániyátchi-mírási without mírási in the várapet lands.

[‖] Cánipátchi-mányam, from this circumstance, the mírásidars, known in other provinces by the names of Cánicárer, Gareicárer, Janmacárer, &c. are in this called Cániyátchicárer. The original cániyátchicárs of Tondei were of that tribe of vellálers, agriculturists, called Tuluva Vellálers, but now cániyátchi is held by Bráhmans, Reddis, Pullis, Shánars, and others. Where, however, the cániyátchi has thus passed from the original holders, it frequently happens that the present owners do not enjoy the cániyátchi-mányam, and often also none of the other swantantrams, possessing only a property in the várapet lands.

[¶] This fee is received by the labourers of the mírásidars, whether slaves or hired servants; but this in its effect is the same as if paid to the mírásidars themselves. Mėreis of all descriptions are received in three ways: in the straw before threshing, in grain before measuring, from the Government share after division. Certain fees, the swatantra-dittam, are always received in grain, and generally the Curnum and Cávelcâr have a fee from the Government share; but, in other respects, the custom varies in every village, the same officer sometimes receiving a mérei once only, sometimes twice, and sometimes thrice.

cálvásem, &c., from the gross produce of all taxable lands, and tunduváram, a portion of the produce, or, as called in Sanscrit, swámibhogam, the landlord's right, from all land cultivated by páyacaris, or persons not mírásidars. This species of mírási is divided into two kinds: pasung-carei, where the whole lands of the village are held jointly, and either cultivated in common, or divided yearly or at some other fixed period, according to established custom, among the proprietors; arudi-carei, where the lands are held in severalty, and subject, consequently, to no periodical distribution.

5. In the provinces known to the natives by the compound term Shózha-Shéra-Pándiyam, including all the country to the south of the Colleroon, and some districts immediately to the north of that river*, the cániyátchi, cuppatam, and other privileges enjoyed by the mírásidar of Tondei, are unknown. The whole of the lands, with the exception of the official mányams, are várapet†, or taxable, and though instances occur of pasung-carei, or joint proprietary, they are more frequently held in arudi-carei, severalty‡; often in what is called eca-bhogam, where the whole village is the sole property of an individual.

6. In the three southern provinces of the tract called by the natives Malayálam, the coast of Malabar, there are no villages, and consequently no rights of any kind in common. Each family of nayers reside apart on their own estate, and hold their jenmam right free of all participation or control, and formerly free of all rent, the share which the law gives the sovereign in the produce of land having been commuted for military service, each nàdu §, or district, being assessed at so many armed náyers, instead of so many measures of grain, or so many veray fanams.

7. This was also the condition of the fourth or northern division of Malayálam, Tulunádu, now called Canara, before the foundation of the Vidyanagara, or, as corruptly called, the Bijannugar empire, in which this district was, by force or agreement, included. A general assessment was then introduced, grounded on the share allowed by law to the sovereign in landed produce, one-sixth; this has since, by successive additions, been considerably increased, but does not appear to have operated any considerable alteration in landed tenures, which, divested of all community of right, like those of Malabar, are nearly the same as those which obtain in the arudi-carei villages to the south of the Colleroon. There appears, however, in practice, to exist this essential difference, that though the mortgage, assignment, and temporary or permanent lease of meerassy land are known in the districts of Tanjore, Madura, and Coimbatore, they are not generally prevalent, the actual cultivation of the lands being more or less in the hands of the meerassidars, by whom the circar revenue is paid. On the contrary, subordinate tenures of all kinds are very common in Canara, and in many districts of Malabar the possession of the land has passed from the proprietary jenmacàr to under-tenants of various descriptions, who render him a swámibhogam‖, or acknowledgment of superiority, pay the government rent, and enjoy all remaining profits.

8. Official meerassy¶ varies in different provinces in an equal degree with landed meerassy, and it prevails frequently where the latter is unknown. The carnica meerassy**, the hereditary right to the mányams††, méreis, and other privileges attached to the office gràma-carnam, or village accountant, exists throughout the Northern Circars, the province described by its native name Tondei, the Ceded Districts, and Canara, where a person holding it is known by the Canarese appellation shànabhóga. In the provinces to the south of Colleroon, and in Malabar, carnica meerassy does not exist. Again, the gráma-cável meerassy, belonging to the village watcher or police-officer, exists in the districts to the north and south

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[*] Though here included in one general notice, each of these countries, which for ages formed separate kingdoms, have their own particular usages with respect to landed tenures; nay, the usages of one nâdu (district), in either of them, will frequently differ from those of the neighbouring one; these, however, are local differences, with which it would be useful to be acquainted, but which modify, do not alter, the mírási right common to them all.

[†] The term várapet, from váram, *field produce or a share of it,* (whence uda-váram, *the whole produce,* mèl-váram, *the share of the Government,* cudi-váram, *the share of the cultivator*), and pettu, an adjunct used in similar compounds, from pettel *to take,* signifies properly, *land from which the revenue is received in kind,* in contradistinction to tírvapet, *land on which a fixed money-rent is paid.* It is used here, however, and in other places, in opposition to mányam, to designate *land paying revenue,* as originally all land was várapet, the tírveis, *money rents,* having been introduced in modern times.

[‡] In Tanjore this tenure is commonly known by the Hybrid term pala-bhógam. Individuals frequently hold land in severalty in many villages, and sometimes many villages in sole property.

[§] The céral'-otpati states the established levy to which each nádu was liable.

[‖] In some mortgage tenures this acknowledgment is not given, though the right of superiority still exists, the whole profits from the land being absorbed by the interest of the sum borrowed.

[¶] The emoluments of all official meerassy consist of a certain extent of mányam or rent-free lands, generally in proportion to the extent and value of the village, and of a mérei, or fixed per-centage of the produce of all várapet land under cultivation. The whole of the official mányams of the village are called terapadi-mányams, *recorded rent-free land,* in contradistinction to the sunnud or dumbala-manyams (enâums), given in later times to various persons, and on various accounts, by *special grant.*

[**] Mányams are not always attached to this meerassy; méreis, or similar privileges, always are; these in the Circars are called *Shelega.*

[††] The náttu or sthla-curnum, district accountant, an officer of the ancient Hindu system, was superseded during the Mahomedan Governments by the canongoe and désh-pándi, and has now, I believe, everywhere ceased to exist.

south of the Colleroon, from the borders of Nellore to the extremity of Tinnevelly; the méncável meerassy, enjoyed by the district watcher until its abolition by Government, existed latterly only to the south of that river *. The meerassy of the inferior officers of police exists, not only in the provinces above-mentioned, but throughout the Circars and Ceded Districts; and, co-extensive with this, is the meerassy of the various village servants †, from the panjágen, the astronomer, who casts nativities and expounds the almanac, to the vettiyen, who sweeps the village choultry and cutcherry, if there be one, keeps the threshing-floor in order, and performs various other minor services ‡. In Malabar there is no official meerassy; in Canara none but that of the shánabhóga.

9. In every district wherein landed or official meerassy is established, the former, whether held jointly or severally, whether the land be cultivated generally by the meerassidars or by under-tenants, is without restriction heritable and transferable; the latter, moreover, is always heritable, and in a limited degree transferable §. In all cases, the property, right, or privilege which is not heritable is not meerassy, but meerassy may exist without being transferable.

10. According to the ancient divisions of the country, still well known to the people, the home-farm villages of Madras consisted of eight magánams lying in the Náyaru Nádu, dependent on the Puzhel Côttam, a district of Tonda-mandalam, a province, during the last Hindu government that existed in this part of India, of the Chandragiri Rájyam: in Tonda-mandalam, the caniyátchi-meerassy ||, as it may appropriately be called, distinguished by the rent-free lands held by the meerassidars, and the fees and other privileges received by them, has, as already shown, always existed ¶; to this, therefore, the following replies will, unless otherwise stated, be confined. At present, a part only of the villages of the home-farm is attached to the Madras collectorate; the minuter illustrations necessary for the better understanding of the following observations can, therefore, only be taken from these.

Q. 1. " How,

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* Tondamàn, and other méncávelcars to the south of the river, claimed meerassy in Udeiyapáleiyam, Ariyalùr, and other districts to the north of it, included in the limits of the ancient Shózha-mandalam. Instances of the existence of this right occur also in Tonda-mandalam. The cárvéti rájà (Bomráz) claims it over part of the Jagír, and his claim, I believe, was allowed during the Nabob's government.

† I have mentioned two that frequently occur in the list of village servants. They are accounted twelve, but the number and denominations vary in every district: the carpenter, ironsmith, washerman, and potmaker, will be found, I believe, in every list, seldom now the bard and schoolmaster; the latter more frequently in Agrahárams than in Súdra villages.

‡ What I have here said with respect to the prevalence of the different kinds of official meerassy in different districts may not be *exactly* correct, though I believe it approaches the truth: of what is stated as to landed meerassy I have less doubt. I have intentionally omitted any particular mention of the meerassy pertaining to servamányams, sótriyams, enäms, &c. for having originated chiefly in modern times, they differ essentially from the ancient meerassy of the country, and have, therefore, no immediate connexion with these questions, though, in a regular treatise on the landed tenures of this part of India, a careful explanation of them would be indispensable.

§ *See* reply to the twelfth question.

|| As it is of importance that the signification of this word should be distinctly defined, I will first state it from the works of the R. J. C. Beschi, who wrote before the final conquest of the country by the Moguls, and whose authority as a Tamil lexicographer is undeniable, and afterwards endeavour, also, to fix its precise meaning by etymological deduction.

In Beschi's dictionary of the high Tamil, the first member of the compound is explained, "*property*," and the second, "*dominion, power*." In his Tamil Latin Dictionary, the first thus: "2º id ad quod jus habemus hereditarium, sic 'qui habet hujusmodi jus;' in hoc sensu additur etiam 'qui habet tale jus.'" And the second member thus: "'quod fere semper unitur alii subst.;' " sic '*cániyátchi*' *dominium ex jure hereditatis*." *Cáni* is derived from the root, *see, mark*, and signifies literally *that which is seen, marked or recognized*, and secondarily, *hereditary property*; from *ál, rule, govern*; whence, also, *án, one who governs himself, a man* (*vir*), *a male* generally, is a verbal in a reciprocating or reflective sense, and means, therefore, *self-rule, freedom from all restraint, manhood, independence*, &c. Cániyátchi, as thus deduced, signifies, therefore, *that which is held in free and hereditary property*, which is, in fact, the meaning assigned it by Beschi, as he uses the word "dominion" in the sense of the jurists.—"Dominium est plena in rem potestas." If Beschi, therefore, be not entirely mistaken with respect to this word, and the deduction from the radicals by which it is here supported wholly erroneous, *cániyátchi* (*meerassy*) can never, as some would make it, mean the mere usufructuary occupation of the soil. Usufruct is thus defined in the Institutes:—'Usufructus est jus alienis rebus utendi fruendi, salva rerum substantia. Est autem jus in corpore, quo sublato et ipsum tolli necesse est.' (*Vide* Inst. Imp. lib. iii. tit. iv.) As we proceed, every incident connected with meerassy will show that it is not *the use and enjoyment of a thing, the right to which vests in another, and of the substance of which the meerassidar cannot dispose*; and, on the contrary, that it is *a thing over which he possesses full power*, and his *right* to which continues to subsist even when *the thing itself has bodily passed from him*. Still less, as it has been argued (Minutes of Government of 8th January 1796), can it be merely "*a preference of cultivation derived from hereditary residence*;" for in this case even the substituted dominion the usufructuary holds over the usufruct while in his possession could not exist, nor could there be any criterion of right with respect to it, for how is any judgment to be formed of a vague and indefinite preference? But if the question at all depends on the meaning of words, or, as it may otherwise be stated, if the definition of the thing is to be deduced from the term describing it, all further argument on this point is futile, for it is clear that which signifies *dominion or full power over* land, cannot also mean *a preference in the cultivation of it*, however derived.

¶ The *right*, if original establishment give ground for right, has always existed, but in some parts of this tract the *practice* has certainly ceased. *See* the Introduction to the Appendix.

Q. 1. " How has meerassy right hitherto been recognised and respected where meerassidars were not the renters?"

Meerassy (mírási) right has always existed in the villages within the boundaries of the supreme court from which the Revenue is paid to the Madras cutcherry, and it still continues to exist; for though the lands were divided among the individual meerassidars, when what may be considered a permanent settlement was made with them by Sâmi Naic and Mr. Ogilvie, in 1802–3, and one of the grand features by which meerassy is distinguished in this part of India, the holding by joint shares under the pangu-málei [*] register was obliterated, yet the certificates then issued confirmed to them every *right* they had previously possessed.

Q. 2. " Does meerassy right extend to waste land?"

Meerassy right, wherever it exists, extends certainly to waste land [†]; but then the right is limited by the nature of the waste. The extent entered in the terapadi accounts under the head of sheycál-carambu, or cultivable waste, they hold as they do the general várapet or taxable lands of the village, and may cultivate it whenever their means permit, or rent it to paracudis; but in the anádi-carambu, or immemorial waste, though they possess the exclusive right of cutting firewood, working quarries, &c., they have no right of cultivation, much less can they claim any to break up common used for pasturage, or to cut down productive trees, as palmira, cocoa-nut trees, &c. In the terapadi accounts the lands are distributed according to their several descriptions [‡], either waste or cultivated, and the meerassidars must enjoy them as thus entered. On the nattam they must build their houses, and no where else, they cannot cultivate or appropriate it to any other purpose; in the perumbóc they have no right to fill up tanks, stop watercourses, or obstruct roads; and so in other descriptions of land [§]. Meerassy right is confined to the use of these as they exist: no alteration can be made with respect to them by the meerassidars: I mean that they have no inherent right to do so. With the consent of the circar any beneficial change in the appropriation of lands may take place, and a correspondent alteration must be made in the terapadi accounts. Thus, if part of the anádi-carambu lands be reclaimed, or a road in the perumbóc be stopped up and cultivated, the extent must be transferred from this head to that of várapet.

Q. 3. " Is meerassy right forfeited for ever when cultivation is for a single season discontinued?"

Meerassy right is not forfeited by the discontinuance of cultivation for a single year, or any longer period, during the life of the meerassidar, his son, or his grandson; it would become *forfeitable*, that is, the claimant could not regain it, if it had passed into the possession of another, by the Hindu law [‖], after the third generation, or after the lapse *of the period of memory*, determined to be one hundred years. If, however, by the word " forfeited" [¶] it be intended to ask, whether, by omitting to cultivate, the meerassidar renders his lands liable to confiscation by Government, it may be answered, that by the implied compact under which these lands and the various meerassy previleges are held, he is bound to cultivate his full proportion of the várapet lands, according to the share he holds in the village, and the wilful neglect or refusal to do so is a breach of this contract, necessarily entitling the State to provide for the maintenance of its Revenues by other means; but I do not think that, either in strict right, or according to the general practice of the country, the permanent forfeiture of meerassy would ensue from discontinuing merely the cultivation, either for one or any determinate number of years. If a meerassidar be so reduced in circumstances as not to be able to bring under cultivation his share of the várapet, or if he should have abandoned agriculture for other pursuits, it is incumbent on him to provide for its culture, by granting to páyacaris such terms as will induce them to bestow on it the advantages of their stock and labour: if he do not do this, the State has then a right to employ páyacaris, either for the current year, or for a fixed, not an indefinite, number of years, and perhaps to resume his mírási swantantrams, in proportion to the extent of land he has neglected to cultivate. The latter, however, though the justice of it might not be questioned, would be considered a harsh measure, and should not be resorted to, except in cases of extreme contumacy. If, after the admission of a páyacari into a village by the meerassidars, or after he has been established in it by the Government, he and his descendants be allowed to continue in the uninterrupted occupancy of the lands they hold until the fourth generation, or until the lapse of a century, they become the legal proprietors, and by the practice of the country are uzhavadei ulcudical * owners by length of occupancy; for custom so far modifies the law in this respect, that no duration of possession can constitute one whose ancestor was originally a stranger, a meerassy proprietor †: the owner by occupancy retains permanent possession of the land, and enjoys its produce, but he has no claim to any mírási privileges. When the settlement above noticed was formed with the meerassidars, there were in some of the Madras villages spots of waste land for which they refused to take certificates, which have been since considered the property of Government; but this is a case in which the meerassidar, on the option offered of taking the várapet lands on a fixed money payment, or not, preferred resigning them, retaining all his other privileges; and he cannot therefore be said to have forfeited them from neglecting to cultivate.

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[*] The pangu-málei-canaccu, which may be considered the second part of the general village register, states the number of careis, or fixed shares, into which the whole meerassy is divided; the proportions possessed by each meerassidar; the lands held by ulcudis; all mutations of these; and the actual distribution, in detail, of the cultivable lands, mányam or várapet, for the current year, among every description of cultivator, meerassidar, ulcudi, or paracudi.

[†] See the various documents in the Appendix, by which it will be observed that the waste, as well as the cultivated, lands, are invariably transferred by them.

[‡] Teram, *sort, kind*; it is used technically, to denote the general heads under which the whole superficies of the village lands is arranged; *idu*, a term of the same general import, is employed to denote the quality of the soil, as mudel idu, land of the first quality, &c. Terapadi-canaccu, therefore, is the first part of the general village register, recording the extent and description of the *several kinds of land* of which the whole is composed: the distribution of them, as stated in the preceding note, is shown by the pangu-málei.

[§] The general descriptions into which land is distributed by the terapadi accounts are, perumbócu, including generally the nattam, on which the village stands, the paracheri inhabited by the pareiyers and chackillers, pagodas and all other buildings, rivers, tanks, large and small watercourses, and all other waters, roads, and burning places. Tarisu, of two kinds, seycal-carambu, cutivable waste; and anádi-carambu, immemorial waste. Tóppu, orchards and groves of productive trees. Tóttacál, gardens, plantations of betel-vines, &c. Mányams, of two kinds; terapadi-mányam, rent-free lands held under the village register, and sunnud or dumbála-mányam, rent-free lands held by special grant. Várapet, of two kinds, nanjey, wet land, and punjey, dry field.

[‖] The following quotation from the Mátrica of the Vivahára Cándam of the Mitácshara, the principal legal authority in Southern India, corroborates the statement here made: " Text XXXII. 'Acquisition is preferable to enjoyment, except by direct ancestral descent.'—*Extract from the Commentary on this text*: 'Except by direct ancestral descent.'—Descent from three direct ancestors, namely, the father, and the rest is termed direct ancestral descent.—'Except by direct ancestral descent;' this is also intended to point out the period of memory. In explaining this the commentator quotes the following text from Cáttyáyanah: 'Enjoyment of land within the period of memory with acquisition, will be valid, beyond the period of memory, on account *of the recollection* not extending *to it* (acquisition), regular descent for three generations.'—He proceeds, 'Period of memory,' a period of one hundred years; for the Sruti (Védam) says, '*Man endures one hundred years*.'

[¶] To whatever extent the State may be entitled to proceed in case of a breach of the compact to cultivate on the part of the meerassidar, whether it be limited as here stated, or whether the right of

Q. 4. " Where meerassy right exists, has it always been respected by the officers of Government in framing the jummabundy ? "

In the villages of Madras meerassy right has always been respected by the public officers; for being under the immediate eye of Government, injustice, whenever attempted, must have been liable to instant detection, and would of course be promptly corrected. To answer the question generally is perhaps exceeding the strict bound within which I ought to confine myself; but every person, conversant with the Revenue department, must be acquainted with many instances in which the officers of Government have not respected the right of the meerassidars. He must know that they have often been set aside from ignorance of their existence, or inattention to their extent, and often, also, to avoid any real or fancied inconveniences, to which, from the views of the moment, they may have given, or appear to have given, origin. Another, and perhaps more frequent reason for disregarding this, which from every consideration of justice and policy ought to be an inviolable right of the people, is its incompatibility with the interests of the native servants of Government, to which fixed rights and known demands must ever be inimical.

Q. 5. " If not respected by the officers of Government, has it nevertheless been respected by the people themselves ?"

I can only answer this question generally. I have known instances in which, when, in forming Revenue settlements, the rights or customs of the inhabitants have been disregarded, they

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of resumption be absolute, there are instances of interference with meerassy right which cannot, on any principle, be justified. Admitting the meerassy to be forfeited for refusing to cultivate, it certainly is not by the refusal of the meerassidars to take their village in rent; when, therefore, in 1796, the Government of that time, supporting the recommendation of the Collector in the jaghire, and rejecting that of the Board of Revenue, decided, "that if the inhabitants of Tremashy persist in declining to take their villages upon the beriz, with the badernavees (deductions) from the customary shares of the inhabitants proposed by the Collector, he be authorized to transfer the meerassy preference of that village to whosoever of the inhabitants of the jaghire may be willing to take it under that assessment." (*See* Consultation of the 8th January 1796.) This decision was felt by all acquainted with the subject, notwithstanding the various reasons adduced to support it, to be founded on erroneous principles, and subversive of the just rights of the people; rights fixed when the system of renting the Government share of the produce was unknown, and when, consequently, no such obligation as is here implied could have been imposed on the meerassidar.

* The length of time necessary to constitute a páyacari an ulcudi, will, I have no doubt, be found to vary considerably in different places. There is no *general* rule; and, except where a particular custom is shown to exist, the precepts of the law must, therefore, in this, as in other cases, apply.

† The reason of this is clear. The origin of meerassy is from the first settlement of the country, when the rights and its incidents were established, and none but the descendants of the first possessors or their *presumptive* assigns can hold meerassy. New meerassy may be created by competent authority where it does not exist; power only can alter the conditions of the old. *

they have corrected the error by agreements among themselves. There is a strong feeling of justice existing among all ranks of the native population, in every question regarding the possession of land *, which, generally speaking, will prevent any direct violation of established rights and customs; and I have little doubt, therefore, but that the paracudis, and other inferior cultivators, would in many cases continue to respect meerassy right, where it had not been respected by the officers of Government. It is within my knowledge, that in certain districts, where the entire of the várapet lands have passed from the meerassidars, and are now cultivated by paracudis under the Government renters, that the meerassidars have retained possession of their manyams, and, *I believe*, for I have not sufficient information to assert it, their méreis and other privileges. It is, I understand, in contemplation to form a general ryotwári settlement. The tendency of this measure would be to destroy the samudáyem †, or joint proprietary, by dividing the várapet lands among the meerassidars, who would become renters of the circar Revenue in proportion to the share held in the village. But such effect, it is probable, would not take place: no division would be made, except in the books of the cutcherry, which did not accord with the prescriptive usage of the village, and, unless compulsory measures were adopted to prevent it, in those in which the pasung-carei tenure prevails, the land would continue to be changed periodically by lot, without reference to the circar rent-roll.

Q. 6. " In how many villages of the district does meerassy right exist?"

There are within the collectorate of Madras 15 villages ‡, in each of which meerassy right has always obtained, but it is not in all of the same kind: of these §, eleven villages were originally held in pasung-carei tenure, and under a regular pangu-málei register; the village of Mayilápùr (St. Thomé) is in arudi-carei tenure, and has never, within the memory of man, possessed a regular pangu-málei. This, no doubt, has arisen from the town of St. Thomé having, from an early period, been a settlement of the Portuguese, who, by purchase and other means, appear to have gradually effected an alteration in the customary tenure, though they did not oust the proprietors, similar to that operated in the other villages by the issue of certificates. The small village of Nedumbari was held by the family of the Cávilcár of Madras in ecabhógám tenure ||, but having been resumed with the other privileges of that officer by Mr. Place in 1796, and rented to the inhabitants of Perambùr, the meerassy is now claimed by them.

Q. 7. " In how many villages is there no meerassy right?"

There are no villages within the Madras collectorate in which meerassy does not exist, or has not existed ¶.

Q. " 8. How many meerassidars are there in the district?"

The number of meerassidar families in each village within the collectorate of Madras is shown in the following statement, taken partly from Mr. Place's terapadi accounts for fusilies 1201, 1202 and 1203, and partly from the village accounts, to which I have added the shares into which the several villages were divided by the original pangu-málei, the distribution of them among the actual meerassidars, the total value of the meerassy, and, with reference to the 14th question, the value of the highest, lowest and average meerassy, as deduced from these data **.

Names

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* This perhaps is only a modification of the veneration felt for hereditary rank and right in general; but the assertion may appear contradictory to fact, and no doubt many facts might be adduced to contradict it. I mean it to apply only to the sober disposition of the people, uninfluenced by particular passions, which sweep indiscriminately before them all the better feelings of human nature.

† This Sanscrit term, generally equivalent to the Tamil *pasung-carei*, is used specially to designate lands not included in any carei, and held, therefore, in common. Such lands are to be found both in *pasung-carei* and *arudi-carei* villages: there are still some in St. Thomé, which Sami Naic left undivided.

‡ Some of these are upagrámams, or hamlets.

§ The villages of Irungunám and Attapollam, the first to the west, the second to the north, constitute jointly the greater proportion of the site of the town of Madras. Triplicane, in which no meerassy has existed for time immemorial, is an appanage, and the adjacent village, Pudupác, a srótriyam to the pagodas at these places; the whole produce consists of quit-rent and ready money collections. Chintádripet is not reckoned among the ancient villages of Madras: it was established and given in srótriyam to the pagoda by the English Government.

|| The mélváram, also, was enjoyed by them; so that, in fact, it was held as servamányam by this family. It is entered as a srótriyam in Mr. Place's accounts.

¶ In the provinces in which meerassy prevails, villages are found, which by the extinction of this right are held by ulcudi-páyacáris, who cannot transfer the land, and do not enjoy the usual sotantrams. The distinction between these and meerassy villages in the district of Tinnevelly is particularly stated in Mr. Lushington's Report, dated 29th of December 1800. (*See* paragraph 96.)

** Many alienations had taken place in most of the villages entered in this statement; in Tondiyárpett less than in any of the rest, previously to fusily 1204, or 1795, the last year to which Mr. Place's accounts extend; the values, therefore, herein entered, are those of the meerassy remaining at that period in the possession of original meerassidars.

NAMES of the VILLAGES.	Number of Meerassidars.	Shares into which each Village is divided, and the Proportion held by each Meerassidar.		Total Value of the Meerassy of each Village, including Manyám, Méreis, and the Cudivâram.	Greatest Annual Value of the Meerassy of one Meerassidar.	Lowest Annual Value of the Meerassy of one Meerassidar.	Average Value of Meerassy, being the Total of the Meerassy of each Village apportioned among the total Number of Meerassidars.
		Share.	Proportions.	pags. f. c.	pags. f. c.	pags. f. c.	pags. f. c.
Tondiyárpett - -	18	10	from ¼ to 1 share	414 19 53	41 19 77	10 16 19¼	25 40 48
Irungunam and Attapollam - - -	8	6	ditto	294 35 43	49 5 74	12 12 58½	36 4 35
Vyásarpádi - -	3	7	ditto	285 33 60	40 36 77	10 9 19	25 23 8
Perambùr and Ninumbarí - - -	5	13	ditto	243 16 -	- - -	- - -	48 30 16
Purasavâcam - -	13	9	ditto	141 15 27	15 31 56¼	3 41 54	10 39 20
Kilpácam - - -	10	5	ditto	45 24 6	9 4 65	2 12 36	4 24 72
Chetipett - - -	8	5	ditto	120 12 28	24 2 37	6 - 49	15 1 43
Veperi - - -	2	2	one share each	103 36 46	51 40 63	51 40 63	51 40 63
Egmore (Ezhambùr) -	15	15	from ¼ to 1 share	146 34 16	9 35 22	2 20 5½	9 35 22
Nungambácam and Orasanùr - - -	100	100	1 to 10 ditto	368 20 5	36 38 -	3 30 64	3 30 64
Pudapácam - -	—	—	—	—	—	—	—
Triplicane (Tiruvullickéni) - - -	—	—	—	—	—	—	—
St. Thomé (Mayilápùr)	16	50	- - -	881 36 45	- - -	- - -	55 5 7½
Average - -	18	20	- - -	276 42 15	35 8 60	12 6 20	29 35 27

Q. 9. " How many cultivators are there?"

The number of inhabitants, as entered in Mr. Place's terâpadi statements, for the years aforementioned, were in each village as follows: *

Names of the Villages.	Number of Inhabitants.
Tondiyárpett - - - - - - - -	2,176
Irungunam and Attapollam - - - - - -	—
Vyásarpádi - - - - - - - - -	192
Parumbùr and Nedumbari - - - - - -	136
Purasavâcam - - - - - - - -	3,200
Kilpácam - - - - - - - - -	56
Chetipett - - - - - - - - -	120
Veperi - - - - - - - - -	2,112
Egmore - - - - - - - - -	412
Nungambácam and Orasanùr - - - - - -	308
Pudupácam - - - - - - - - -	2,012
Triplicane - - - - - - - - -	—
Mayilápùr - - - - - - - - -	6,248
Total - - -	16,972

The number of actual cultivators is not given, and perhaps could not be ascertained. At present circumstances are so changed, that there are few, if any, inferior cultivators resident in the Madras villages. What remains of the village lands, not converted into gardens, is cultivated by hired labourers, sometimes engaged in one place and sometimes in another, and frequently more profitably employed as coolies.

Q. 10. " What is the average annual value of meerassy right in proportion to the produce?"

Q. 11. " What

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* The number of inhabitants assigned by these statements to the Madras villages, is probably confined to the site of the *nattan*, as, if it were intended to include the entire population within the *bounds* of the villages, it must be much more considerable. Nearly the whole extent of Irungunam, Attapollam, and Triplicane, being covered with houses, the site of the ancient nattam could not be distinguished, and for these, therefore, the population is not stated.

Appendix, No. 90.

Landed Tenures.

Q. 11. "What is the average annual value of meerassy right in proportion to the Revenue?"

The following Abstract is taken from Mr. Place's terapadi statement of four magánams of the home farms, which include most of the villages now under this collectorate, and will show the annual value of the meerassy right, including under this term the caniyátchi mányam, méreis, and the inhabitants' share of the total váram, in proportion to the Produce and to the Revenue at the period this account was prepared. The permanent settlement since made being chiefly founded on the results of Mr. Place's management, the preseut value of meerassy in these districts remains probably the same as here shown.

	GRAIN.	MONEY.			GRAIN.	MONEY.
	Measures.	*Pag.*	*f.*	*c.*	*Measures.*	*Pags. f. c.*
Total produce of the four magánams of the home farms in fusilies 1802, 1803, and 1804 - - - - - - - - - -					41,08,331	38,575 40 0
DEDUCT:						
Cupatam and mérei of the inhabitants	- 1,15,175	1,081	16	21	7,14,654	6,710 2 21
Sundry méreis, Calvásam, Canongoes, fees, &c. - - - - - -	- 5,99,479	5,628	41	0		
Remainder - - - - - - - - - -					33,93,677	31,865 27 59
DEDUCT:						
Terapadi mányams - - -	5,73,059	5,380	35	15	7,20,604	6,763 41 59
Sunnud mányams - - -	1,47,545	1,383	6	44		
Remainder net produce - - - - - - - - -					26,73,073	25,101 31 0
Deduct inhabitants' share - - - - - - - - -					14,14,978	13,286 12 27
Remainder circar share - - - - - - - - -					12,58,095	11,815 18 53
					Circar Share.	Inhabitants' Share.
					Pags. f. c.	*Pags. f. c.*
Value of the net produce as above - - - - - - - -					11,815 18 53	13,286 12 27
Amount of thirty-seven váratundu[*], villeitundu, ready money collections, &c. - - - - - - - - - - - - -					added 5,025 12 15	deducted 5,025 12 15
The remainder actual revenue of the circar and profit to the inhabitants from the várapet lands - - - - - - - - -					16,840 30 68	8,261 0 12
Add value of the inhabitants' mérei to their profit - - - - -					- - -	1,081 16 21
Add $\frac{3}{16}$ths of the total value of the terapadi mányams, as the value of mányams of the inhabitants, being the proportion which the amount of their mérie bears to the total value of the méreis - - - - - -					- - -	1,614 10 44
Total profit to the inhabitants, being the total value of the meerassy of the four magánams - - - - - - - - - - - -					- - -	10,956 26 77
Per-centage of total value of the meerassy on the total produce - -					$28\frac{25}{64}$	
Ditto on the produce after deducting méreis, &c. - - - - -					$34\frac{24}{64}$	
Ditto on the net produce after deducting méreis and mányams - -					$43\frac{41}{64}$	
Ditto on the value of the circar share - - - - - -					$92\frac{45}{64}$	
Ditto on the actual revenue to the circar - - - - - - -					$65\frac{2}{64}$	
Ditto on the nominal inhabitants' share before deducting the váratundu, &c. and the net produce - - - - - - - - - -					$52\frac{59}{64}$	
Ditto on the nominal circar share before adding the váratundu, &c. -					$47\frac{4}{62}$	

These results, it will be observed, apply only to a case of meerassy land cultivated by the meerassidar. What the meerassy share is[†], after deducting the charges for labour, seed, &

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[*] The principal item of the sum here deducted from the inhabitants, and added to the Government share, is the váratundu, a deduction of ten per cent. from the customary váram of those who received sixty per cent., (Paracudis chiefly), and of five per cent. from the váram of those who received fifty-five per cent. (Brahmans chiefly.) The villeitundu is a charge made on such inhabitants as had sold their grain by contract, being the difference between such contract price and the average retail price of the place. These deductions, under the general name of "Budernavees," were made only in the two first years (fusilies 1222 and 1223) to which the accounts whence this abstract is taken extend.

[†] This involves a question of considerable importance, which, did I possess the means, might properly be discussed here. As far as I am aware, the productive value of land in this part of India

&c. when the land is held by paracudis, the statement from which this abstract is taken affords no data for calculating, nor could it be supplied by any information within my reach.

Q. 12. "Is meerassy right ever sold?"

Par. 1. I shall be particular in my reply to this question, as it is one of essential importance to the State and the people; and as I have reason to believe that the right of the latter to transfer landed property has never been duly considered, the opinions of some giving it by far too great a latitude, those of others placing it under restrictions which tend to annihilate it, I shall briefly examine, first, the *general law with respect to the transfer of landed property*, as laid down in those treatises, within my immediate reach, which are considered authorities in this part of India; and next, the *special practice*, which has obtained in the districts in the vicinity of the presidency, *with respect to the transfer of meerassy right.* In corroboration of the opinions expressed on the latter subject, I have made a collection of the various kinds of deeds, bonds, conveyances, and agreements in use, in any manner connected with the incidents of ownership in land, a translation of which will be found in the accompanying Appendix. These documents, the peculiarities of which I have endeavoured to explain by a series of notes, will be found, also, to support and elucidate all that is stated in this paper on the subject of meerassy in general; indeed, documents of this nature are the best proofs of the existence of rights which are not always supported by positive law *, as it is impossible that deeds, conveying, limiting, extending, or transferring such rights, should in any country be in common use, unless the rights themselves were well known and generally recognized. The authenticity of all the documents translated it would be presumptuous in me to maintain, though I believe that this quality may be attributed to the greater number of them; but considering the purposes for which they are here used, absolute authenticity is not necessary to them. They are produced, not to prove the *fact* but the *thing*; not to prove the sale or mortgage of a property, but to prove that a property exists to be sold or mortgaged: and this is established as completely by a forged as a true deed, for the forger will be careful to insert in it nothing that can destroy its verisimilitude, he will labour to give it every appearance of correctness, and scrupulously avoid every thing contrary to established form. Nothing, therefore, short of proving the whole of the documents contained in the Appendix spurious, can invalidate their evidence on the several points of meerassy right which they embrace.

General Law.

2. It must be premised, that by law all sales of land, or other immoveable property, must be made in the form of gifts. Thus, in the vijnyánéswaryam, in commenting on the text which defines the description of persons without whose consent the gift, sale of immoveable property cannot be made, the author quotes the following text: "There is no sale in immoveable property; it may be mortgaged by consent." And he adds, as the final explanation of this and the preceding text: "Thus when sale is made, the sale of immoveable property must be made with gold and water, in the form of a gift: this is the meaning." In this doctrine the Saraswati-vilása coincides.

3. When, therefore, the word *give* is used in speaking of immoveable property, it includes *sell.* Thus, also, in Mr. Colebrooke's Digest, page 108, vol. 2, it is said, "*give*, having a secondary sense, without losing its literal meaning, comprehends *sale*, and the like."

4. Under

India, affected as it is by ever-varying incidents, has never been investigated on correct principles, and consequently little is known respecting it; for though it is loosely stated, that, to render land valuable property, the circar rent must not exceed 33 per cent. of the gross produce, it does not appear on what data this calculation is founded; while it is certain that in many parts of Southern India land is valuable property, though the circar rent has not, for a long period past, fallen short of 50 per cent. In some manarári lands, watered solely from the heavens, 33 per cent. would, on an average of years, leave nothing to the cultivator, much less a surplus to the landlord; while in some áttupáchel, watered from rivers, and éri-pachel lands, watered from large tanks, 75 per cent., if the cultivation be free, would leave both a proprietor's income and a labourer's maintenance. Land which does this must be *valuable*, but it may not be *saleable*. Sale is not the criterion of value, for it is governed by considerations altogether distinct from the mere productive value of land.

* After diligent search, I cannot find in any work on Hindu law, text book, or commentary, any positive precept or injunction conferring on any description of persons *property in land*, though the existence of such property under a variety of terms, and for a variety of purposes, is alluded to in every page. The fact is, that the *thing* existed in India when the lawgivers of the country wrote, and it was evidently superfluous for them to prescribe what they found fully established; in treating, therefore, of inheritance and partition, they do not think it necessary previously to explain the nature of the landed property, but say generally;—Yajnyavalcya: "Over land acquired by the grandfather, the father and son have equal dominion." Again, vrihaspati: "Of property acquired by the grandfather, whether moveable or *immoveable* (land, &c.), equal shares are ordained for the father and son." And again, vyása: "A father and his sons shall have equal shares of a house or of land, which has descended from ancestors." See also what follows in the reply to this question respecting the sale of land, and the several rights attached to the enjoyment of it.

4. Under the title Dattápradânicam, subtraction of what has been given, both of the vijnyânéswaryam and of the saraswati-vilâsa, among the sixteen persons who cannot give, and by consequence cannot sell, are enumerated the following in a quotation from Nárada: " By an infant, an idiot, one not independent, a drunkard, a madman, the gift of land is no gift" (*i. e.* not valid. These words precede this quotation and are here understood.)

In explanation of the term " aswatantra," one not independent, the following additional quotation is made from Nárada: " Those who are not independent are the whole of the people; but the Lord of the Earth is independent. Disciples, also, are said not to be independent; but independence belongs to the teacher. Women and sons are not independent, nor slaves, nor other members of a family. The master of the family himself is not independent, as respects that which has regularly descended from ancestors."

5. It follows, therefore, that as property which has descended from ancestors cannot be given, or, which is the same thing, sold by the master of the family without the consent of his children; as women, sons, slaves and others, dependents of a family, cannot dispose of any property without the consent of the master of it, so also the people cannot alienate land without the consent of the lord of it.

6. This doctrine is further illustrated and is found in the Tercapanchananiyam*, as will appear by the following extracts from Colebrooke's translation. In page 115, vol. 2, the two preceding verses of Nárada are quoted with others; and in explaining what is intended by the terms dependent, the commentator says (page 116,) " all subjects residing *with the king's assent on land owned by him* are occupied in the acquisition of wealth: with his assent they may possess land, and if it be seized by another, the king shall compel him to restore it; therefore it is proper that they should make gifts or sales with his assent."

7. The words underscored in the translation are in the original " Ráj'ănumatàvéva tat swámicâyàm b,humau:" the last of which, rendered by " land owned by him," the king, might be translated, " *land under his dominion*;" for the words " Rajáswamica b,húmi" may have either of these acceptations, or, to speak more correctly, are equivalent; for, according to this author, as will be presently seen, there is a double property in land, so that the king *owns*, jointly with the cultivator, all land over which he *has dominion*.

8. This is under the title " Unalienable property†," subordinate to the general title, " Subtraction of what has been given‡." In the subordinate title, " On void gifts §," reference is made to the same or similar texts, and the doctrine above stated confirmed. Thus, in page 189, vol. 2, it is said: " All subjects are dependent (XV. 2.) Land, or the like, given by subjects, with the *king's consent*, is a valid gift; so, if a corrody be granted by a wealthy man, the gift of it, with his assent, is valid."

9. The commentary then proceeds to explain the law with respect to other dependent persons, namely, pupils, sons, slaves, and the like; the gifts or sales of all dependents, without the consent of the persons their superiors, are considered equally invalid (see pages 190 and 191, vol. 2.)

10. Again, in page 161, vol. 2, part the first, under the title of alienable property, &c. subordinate to the general title above noticed, the legal mode of conveying lands is thus declared: " Land is conveyed by six formalities, by the assent of townsmen, of kindred, of neighbours, and of heirs, and by the delivery of gold and water."

The commencement of the commentary on this text is: " Literally 'of the town,' meaning the rational inhabitants of the place. 'Kindred,' persons who might eventually be entitled to the heritage after the giver's male issue, namely, daughter's sons and the rest. 'The lord,' the king, or his substitute, or any king's officer employed for the purpose, &c. &c. By 'lord,' is meant the king; his assent is required, because subjects are dependent (XV. 2; this reference is to the text above quoted). In a gift of land, the assent of him by whose will it is held, and by whose favour the encroachments of others is prevented, is indeed proper," &c. (See the whole.)

11. The original of the text above translated " Land is conveyed," &c. is as follows: " Gramas swájnyati *sámanta* dáyad'anumaténa cha hiranyódaca danéna shab,hir gach, hati médinì." Here it will be observed, that the third of the six descriptions of persons required to be present to render valid the conveyance of land is " samanta," which word Mr. Colebrooke, in translating the text, has rendered " *neighbours*," one of the senses it bears, while in the commentary he has twice rendered the same term by the word " lord," the meaning given to it by the author, who explains it by the corresponding term " king," and which in this text it undoubtedly bears, for the repetition of a word signifying neighbour after " *town or townsmen*" has been mentioned, would be manifest tautology ¶.

12. The law, as thus stated from the Saraswati-vilásam and the Jagganâtha Panchánaniyam, which makes the consent of the king necessary to the legal conveyance of landed property, is corroborated by other codes. The proprietary right of the subject is probably better defined in the province of Malayala, or Malabar, than in any part of India. Various modes of transferring land by lease, mortgage, assignment, &c. by which the right of the original

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* Though this work cannot be received as authority in Southern India on any disputed point, the doctrine it follows belonging to a school of law very different from that which is here prevalent, yet on points not disputed it has equal weight with any other modern compilation. In considering this subject I have referred chiefly to it, because, being easily accessible, the correctness of my statements may be readily verified.

† Adéyam. ‡ Dattápradànicam. § Adattam.

¶ The Dherma 'Sastram being considered a divine revelation, the commentators never allow that tautology can be inferable; when it is undeniably shown the passage is rejected as spurious.

Appendix, No. 90.

Mr. Ellis's Meerassy Paper.

original proprietor passes on by degrees to the lessee, mortgagee, or assignee, until it is at length confirmed to them in full property, are in constant practice, and the form and substance of the several deeds fixed by immutable rule. The final deed, by which the proprietary right is conclusively transferred from the jenmacar, or hereditary proprietor, is called atti-péray-nir. In the Vyevehára-samudram, a law treatise written in Malayala verse, the principles of which are professedly derived from the text-book of Nárada, though the details are founded on the practice of the country, is the following verse, stating the incidents necessary to give validity to the deed atty-péráy-nír: "When one takes from another the jenmam (proprietary right) by the water of obligation, the prescribed law is, that according to an excellent rule, there should be six persons present; namely, people of pure caste, relations, a son, the scribe of the king, and people connected with the parties: unless these here mentioned are present no portion of land must be bought."

13. The consent, or at least the knowledge, of the king, is here clearly necessary to give validity to the final conveyance of land in the province of Malabar; and as the same rights, though not so clearly defined, prevail in this part of India, it must be inferred that it is necessary here also. Inference, however, is not necessary when facts can be adduced, and a reference to the deeds by which lands are customarily transferred, all evidently founded on the precepts of the law, both in form and substance, will show that this is actually the case. Thus in the regular craya-sásana, given when land is sold without reservation, the act is formally stated to have been performed in the presence of the prince, or the officers of the prince, mannaler, and of the people, maneicolaver. The following quotation from a craya-sasana, passed by Anudarayappa Mudelyàr, for three-sixteenths of the village of Sirudeiùr, to Vencatachela Chettiyàr, in the year of Salwahana 1704, or A. D. 1780, will establish what is here stated: "The price having been settled at thirty-eight star pagodas, in the current coin of the day, in the presence of the rulers of the land, mannaler, and the householders, maneicolaver*, I have, for these thirty-eight pagodas, written and given this bill of sale for my three-sixteenths share of the village of Sirudeiyúr, the superiorities and privileges thereto appertaining."

14. The reason of the consent of the king being necessary to the legal conveyance of immoveable property is founded, according to what precedes, on the inherent dependence of the subject. There is another light, however, in which the question may be considered, arising from the nature of landed property; for land admits of being enjoyed by more than one person at a time, and may, therefore, be possessed at the same time by the king and by the cultivator, by each according to his specific rights.

15. Under the title of "sale without ownership,"† commencing in page 460, vol. 1, the author of the Jaggânatha Panchânaniyam demonstrates that this joint right of the king and subject does actually exist. The argument is supported by a variety of texts, and the conclusion drawn at page 472, vol. 1, is expressed in Mr. Colebroke's translation in the following words: "Is the earth unowned if the king have no property in it? If it be alleged that the soil is not unowned, since the subject has property by occupancy, it is asked, cannot the king occupy land? The king may also have property in the land by occupancy: therefore the right, both of the king and the subject, in the soil, is proved upon the concurrent opinions of Chandreswara, Sri Chrishna, Tercálancára, and many other authors.

"Property must be discriminated by occupancy: thus if another invade the land occupied by subjects, the king opposes him, and the land is occupied by subjects, with the king's consent," &c. (See the passage).

"The subject's property in the soil is weaker than the king's, for the subject is weaker than the king; but it is founded on the reason of the law and on settled usage; therefore the land ought not to be sold by the king to another," &c. (See the passage.)

On the concluding words of the last sentence it may be observed, that as the property of the king in the soil is here declared to be stronger, and that of the subject weaker, if the king cannot sell the land, *à fortiori*, the subject cannot. But from what follows it is evident, that though neither can dispose of the whole property, either may of his right in it; the king, from his inherent independence, without the consent of the subject; the subject, from his inherent dependence, with the consent of the king.

16. The joint property of the king and the cultivator in the soil is again adverted to in commencing the title "partition of patrimony,"‡ where Jagganátha Tercapanchânana enters into a disquisition on the nature of property in general, and the investiture of it by heritage in the relations of the deceased owner. (See the whole passage, from page 502 to 520, vol. 2, Colebrooke's Digest.) He ends with the following example and conclusion, as to the existence of concurrent property in the same thing. "When a principality is sold, the prince has property entitling him to receive revenue; but the property of the occupant, entitling him to enjoy the produce of the land, subsists in full force. When the produce is sold by the occupant, the purchaser acquires a right to enjòy it, but the king retains his title to receive revenue. Hence, he who cultivates land for which he pays revenue to the king, and who enjoys the produce obtained from that land, is acknowledged to possess property as cultivator of the soil; if he sell the land, the purchaser acquires similar property, in right of which he enjoys the produce after paying revenue to the king. The cultivator is not destitute of ownership; for that would not be consistent with practice. Consequently various concurrent rights to one and the same thing being admitted, it must be

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* This term includes the meerassidars and all the resident inhabitants of the village.

† Aswami-vicrayam.

‡ Dáya-bhága.

established, that property is an impediment to other property of the same nature." This has been also stated by 'Sri Chrishna Tercálancára, in these words: "for those two concurrent rights of the same nature are incompatible."

The meaning is, that there cannot be two concurrent rights of the *same* kind, but there may be two concurrent rights of a *different* kind. The rights of two princes in the same territory cannot concur, nor can the rights of two cultivators in the same extent of soil; but the right of the prince being of a different kind from that of the cultivator, may be, and is, concurrent with the right of the cultivator in the same land.

17. From what has been said in the preceding paragraphs, the conclusion is, that by the old law, though land might be temporarily transferred by mortgage, or permanently by gift, it could not be sold; that, according to the interpretation by the commentators of the ancient text, the sale of it is allowed, the word "dánam," *donation*, being construed to signify any act of divestiture; and that, from the right of superiority inherent in the king, and the concurrent ownership which he has in all lands cultivated by his subjects, the sale cannot be made without his consent, implied or direct.

18. This is the settled law of the case. I shall proceed to show the practice prevalent with respect to the sale of meerassy[*] in the districts adjacent to this presidency.

Special Practice.

19. Meerassy right has been always, and is saleable in the villages of Madras; but in those held in pasung-carei, or samudayem, joint proprietary, the *land*, strictly speaking, is not transferable. But it is the indivisible right the meerassidar possesses to a share in the mányams and méreis, to the cultivation of várapet, to the enjoyment of the nattam and back yards, the wastes, roads, wells, watercourses, &c. within the precincts of the village, that he can transfer by sale, gift, or mortgage. For example, if a village be divided into sixteen shares, and an individual hold half a share, he is entitled to one thirty-second part of the annual produce of the cániyátchi-mányams and méreis. Of the total productive várapet lands he must provide for the cultivation of one thirty-second part, and participates to that extent in the total profits from them. One thirty-second part is his share, also, in all advantages derived from forests, wastes, and water; and, in fine, he has an interest equal to one thirty-second part in all profits belonging to the village, tangible or intangible, and it is this interest[†], and this only, that he can transfer. The person to whom he transfers it becomes, on the formal completion of the act, a meerassidar of the village, and assumes the station in the community the transferrer has vacated. It has been shown, that by law landed property, and all rights connected with it, that is meerassy, can only be transferred by written deed, accompanied by certain prescribed formalities, tending to give the act general publicity, and with the consent of six stated descriptions of persons;[‡] accordingly it appears from the old bills of sale drawn in the villages of Madras, which always transfer a share, shares, or part of a share, never a particular spot of ground, that the requisitions of the law were satisfied by putting up to auction the meerassy right to be transferred. This proceeding enabled all persons concerned to maintain the rights given them by the law, and when observed, was sufficient to legalize the transfer. In case of private sale, however, the consent, implied or direct, of the six descriptions of persons whom the law considers as interested ought to be obtained before any transfer of landed property can be made. By the custom of the country the bill of sale must be drawn by the curnum of the village; it must be witnessed by two or more creditable persons, and countersigned by all, or at least by the principal meerassidars; it must state the exact share transferred (or, when land and not right is sold, the boundaries towards the four cardinal points, sometimes, also, it shows the measurement and produce); it must contain a distinct date, and the name of the reigning prince[‡], and one or more of his predecessors; the persons of the transferrer and transferree must be clearly designated by the insertion of their father's name, their caste, tribe, and place of residence; and the transfer must be regularly recorded by entry of the new merassidar's

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[*] The Sanscrit term *st,havaram*, which occurs in the foregoing quotations, literally *immoveable property*, agreeing with the expression used by our lawyers, *real* property, and contradistinguished to the term *jangamam*, *moveable* or *personal property*, would seem to have essentially the same meaning as the word *mírási*, and to include all inherited property.

[†] The eight incidents of ownership in land are stated in the following verse;

1 2 3 4 5 6
Nid,hi nicshépa páshánam sidd,ha sádhya jalánwitam
7 8
Acshíny' àgámi samyuctam ash'ta-b,hógá samanwitam.

1, *Treasure trove*; 2, *property deposited* in the land not claimed by another; 3, *mountains, rocks*, and their contents, *mines, minerals*, &c.; 4, *all land, &c. yielding produce*; 5, *all produce* from such land, &c.; 6, *rivers, tanks, wells*, and all other *waters*; 7, *all privileges actually enjoyed*: 8, *all privileges which may be conferred*: these are expressed by the general term *ashta-bhógam, the eight rights* enjoyed by the owner of land.

[‡] *See* the preceding text, "Land is conveyed by six formalities," &c.

[§] Bills of sale and other deeds drawn during the government of the Vijayanagara kings, and those even in which their names have been used long after their dominion ceased, contain a strangely fulsome eulogium on them. Some commence with Culóttunga, or some other of the Shózha princes, panegyrize Chrishna Ráya, pay homage to Aurengzébe, and end with complimenting the Honourable Company.

Appendix, No. 90.

Mr. Ellis's Meerassy Paper.

sidar's name in the pangu-málei register. It is not here meant to deny that a particular spot of ground in a samudáya village may be transferred to a stranger without conveying to him meerassy right, but when done it must be by the consent of *all* the meerassidars, and with the permission of the circar. Such transfers have frequently taken place in latter times, and have become customary in the villages of Madras, but the right is *not* inherent in the meerassidar. When ground is sold independently of meerassy it must be várapet, or waste land. Mányam land, whether belonging to the meerassidars or the village officers, and lands entered in the terrapadi under the head of nattam and perumbóc, are in no case transferable by *direct* sale; they may, however, be transferred indirectly by exchange: for example, if it be intended to dispose of a part of the cániyátchi, or inhabitants, mányam, its extent, produce and value is ascertained, and a portion of the várapet land equivalent to it is assigned to the holder of the mányam, who receives the price agreed on from the purchaser, and the latter becomes answerable for the Circar Revenue payable on the várapet land thus converted into mányam. The deed under which this exchange is effected is called parivertanei-chíttu, *deed of conversion*, and is in very common use at Madras; for though certificates free of quit-rent have been issued for many of the mányam and nattam lands of the villages of Madras, by which they have become transferable property, the people themselves are averse to a direct and absolute transfer of such land. It is also to be observed, that though the lands constituting official mányams are not transferable by direct sale, gift, &c., official meerassy is. I am not aware that there exists any instance of such transfer of cável meerassy, but many instances might be adduced, and some will be found in the Appendix, in which the curnum meerassy and the meerassy of the village servants, of the panjágen, iron-smith, carpenter, &c. have been so transferred. Such transfers are, however, not common, and I should doubt whether they would be complete without the direct consent of the circar first obtained, especially as regards the curnum, as the public interests require that this office should be filled by a competent person.

Q. 13. "How many years' purchase of its annual value is meerassy right generally sold for?"

Local circumstances have continued to increase the value of land in the vicinity of Madras so greatly, that to state the prices now given could lead to no judgment of the value of meerassy generally or particularly; but a reference to sales made in former times may enable an opinion, more or less correct, to be formed on the subject. From an old bill of sale, passed by Peria Mudeli, meerassidar of Tondiyárpett, to Tiyágapa Mudeli, it appears that a moiety of one of the ten shares (careis) into which the village was divided, or one-twentieth of the whole, was sold by auction, in A. D. 1726, for 50 pagodas. The soil of this village is mostly salt and sandy, and being capable, consequently, of little agricultural improvement, their productive value must have always remained stationary; moreover, not being calculated for the formation of gardens, the greater part, if not the whole, continued unalienated from the date of this bill of sale until the formation of Sámi Naic's settlement. On reference to Mr. Place's terapadi statement for fusilies 1202, 1203 and 1204, it appears that the average share of the inhabitants of the total produce of Tondiyárpet in the last of these years was worth star pagodas 414. 19. 53., one-twentieth of which is star pagodas 20. 32. 39.; the sale above-mentioned therefore was, according to this calculation, effected at about two and a half years' purchase. From another bill of sale, passed nearly at the same time, (in A. D. 1722) by Arjuna Mudeli, for one-third of a carei, or of a tenth share of the same village, it appears that the price paid was exactly the same as for the half share sold by Peria Mudeli, pagodas 50, which, according to the total value of the meerassy produce, deduced as above, was nearly at the rate of four years' purchase. The productive value of meerassy must be compounded of the value of mányams, méreis, and other privileges, the extent and nature of the soil of the várapet lands, advantages of irrigation, and the share customarily taken by the inhabitants, each of which varies in a greater or less degree in every village: but it must be observed, that, generally speaking, the last circumstance, which is regulated by the others, has a more direct influence than any of them on the profits of agriculture, and consequently on the value of meerassy in villages, for where the mányams, &c. are large, or where the várapet land is extensive and of a good soil, or where water is abundant and irrigation easy, the share of the inhabitants is lower than where the reverse of these is the case: this tends to equalize profits and to counterbalance natural and artificial advantages. It is evident, from what is here stated, that the produce and rate of the inhabitants' share being given, the productive value of the meerassy of any village must in ordinary cases be known. The considerations which govern purchase value are very different however from those on which productive value are founded. Purchase of land is only one of the many modes of vesting capital, and the purchaser, looking only to the ultimate profit, takes no account of subordinate circumstances, of the quality of the land, or the rate of taxation on it; as, if an equal income be afforded, it must be the same to him whether it be derived from 10 canis of good and lightly taxed land, or from 100 canis of bad and highly taxed land. Purchase value is compounded of productive value, the value of money ascertained by the rate of interest generally prevalent, scrutiny of tenure, and certainty of produce. Of these, productive value and the rate of interest must be the foundation of every calculation, the other two are incidental.* In a country where, as in India, the legal rate of interest is 12 per cent., that is, where a certain income of 120 can be secured by the loan of 1,000 pagodas, it is clear that a person will not invest this sum in property, the income from which is liable, from any cause, to fluctuation or hazard, without obtaining a higher rate of interest, and consequently a greater income to cover the risk; in other words, he will not buy land at eight and one-third years' purchase. The meerassy right may in many districts, under the existing laws and our increasing knowledge, be now considered a stable tenure; but the purchaser will long be directed by appearances rather than realities, and by a remembrance of past insecurity rather than by a reliance on present security. Produce and its value in this part of India depends so mainly on season and on incidents so various and recurring, that, except from lands watered by rivers, or from those on which more than the ordinary labour of agriculture is bestowed, as gardens and grounds watered by wells, it must be considered, in both its kinds, wet and dry, as more uncertain than in other climates. These circumstances considered, I think that at most landed security must here be reckoned at one-third less value * than money security, which will reduce the value of meerassy right in common lands to about five and a half years' purchase †. The sales above noticed in Tondiyárpet were both made at rates within this, and I am of opinion that it will be generally found that hitherto sales of meerassy have been rather below than above it.

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* Incidental as regards the calculation only; for, in fact, security is the principal thing considered in the investment of money. In England, during war, when large sums are annually borrowed, and

Q. 14. "What is the greatest, the least, and the average annual value of the meerassy of one meerassidar?"

The extent of the meerassy lands in the villages of Madras has been so much reduced by repeated alienations, that to state the greatest, least, and average value of the land now remaining with one meerassidar would afford no answer to this question. When the sale, of which I have made mention in the preceding answer, took place, the village of Tondiyárpet was divided into 10 careis or shares, of which five shares, or one-half, valued according to the total valuation before stated, at star pagodas 207. 9. 65, were jointly held by Muttayapa and Perei-tombi Topa Mudeli: two shares, or one-fifth, valued at star pagodas 82. 39. 74, were held by Varadapa Mudeli; one-share, or one-tenth, valued at star pagodas 41. 19. 77, was held by Ayama Mudeli; one of the same value by Viranen, and another by Peria Mudeli. The average annual meerassy of one meerassidar was, therefore, in this village star pagodas 25. 40. 48, though, as above shown, the actual division was very unequal. The average annual value of meerassy in the four magánams of the home-farm villages, when the terapadi accounts were taken by Mr. Place, in fusilies 1202, 1203, and 1204, will be shown by the following statement.

Magánam.	Number of Villages in each Magánam.	Number of Meerassidars.	Total Value of the Meerassy of each Maganam in Fusilies 1202, 1203 and 1204.	Average Value of ditto for one Year.	Average Value of the Meerassy of each Meerassidar for one Year.	Average of ditto ditto for the four Magánams.
			S. Pags. f. c.	S. Pags. f. c.	S. Pags. f. c.	Pags. f. c.
Trivettùr - -	7	51	3,602 9 70	1,200 33 22	23 24 38	16 2 76
Codambácam -	6	71	3,341 41 69	1,113 43 76	15 31 3	
Nungambácam -	7	54	1,774 31 70	591 25 50	10 42 78	
Connùr - - -	8	53	2,237 33 28	745 41 9	14 3 25	‡
Total of the home farms - -	28	229	10,956 26 77	3,652 8 77	—	

In

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and the national credit is in consequence comparatively impaired, the security of land is preferred to that of the funds, and the value of it rises; during peace, when no money is borrowed, and the national credit is exposed to no danger, the security of the funds is preferred, and the value of land falls.

* This is wholly hypothetical. The actual value of landed, compared with money security, varies probably in every district, and could only be ascertained in any by a careful examination of the recent sales of meerassy which have taken place within it.

† Purchase value of land, when the rate of interest is 12 per cent., and landed and money security equal - - - - - - - - - - - - - - - - $8\frac{1}{3}$ years.
Deduct one-third, being the stated difference between landed and money security $2\frac{7}{8}$

Purchase value of land in India - - - $5\frac{5}{8}$

‡ This appears a low average; in it, however, is included only the value of the produce of the mányam and várapet lands, and of the méries of the meerassidar, who besides enjoys a share of the gráma-shelavu, of the ready money fees collected from chittis and others, of the sale of fresh-water fish, the profit from topes, gardens, and back-yards, &c. Besides, it will be found, that in many villages there are one or two great proprietors, who have the management of the lands, and take the greater portion of the actual agricultural profits, and that the lesser proprietors procure an additional subsistence by labouring as páyacáris in other villages, or by some occupation distinct from agriculture;

In the statement entered in the reply to the eighth question, the shares enjoyed by the meerassidars in the Madras villages, and the value previous to the great alienations which have now taken place, is shown as far as it can be ascertained: from this it appears that

the greatest annual value of the meerassy of one meerassidar was star pagodas	51	40	63
The lowest - - - - - - - - - - - - - - - -	2	12	36
The average - - - - - - - - - - - - - - -	29	35	27

Q. 15. "Do meerassidars attach any other besides a pecuniary value to their meerassy?"

Exclusive of all pecuniary consideration, the meerassidars attach a high value to their meerassy. The receipt of the swâmi-bhôgam, or tunduvâram, &c.*, from the paracudis and others, are real superiorities, the possession of which must be grateful to human vanity, which must, also, be flattered by the lead they take in the festivals and all other concerns of the people, and the precedence which is always readily allowed them. The possession of meerassy is evidence, also, of the antiquity of family, and it confers considerable personal credit, the security of a meerassidar being more readily taken than that of any other person.

Q. 16. "Where there is no meerassy right, is there any other tie by which particular individuals are attached to particular fields, and what is it?"

There is no tie by which individuals are attached to particular fields in the villages of Madras distinct from meerassy, but there are tenures subordinate to it, some permanent and others not, by which they are so attached. The foreign or currupt term *páyacári* † is used to designate persons who cultivate land of which they do not possess the meerassy. These are of two descriptions, *ulcudis*, or fixed cultivators, and *paracudis*, or strange cultivators. The latter have no pretensions to meerassy or any other property. If established in the village by the circar, they have only the right of cultivation from year to year, unless cowle have been given to them, or they have entered into agreements (udenpadicai) with the meerassidar for a longer period, after which all right of continuance ceases: they are, therefore, either tenants at will, or tenants under special agreements. In either case they pay the circar share, and should render the tunduvâram, or landlord's dues, to the meerassidar; the produce of their fields, also, in common with all the vârapet lands of the village, is liable to annual deductions on account of cuppatam and câni-mêrei, fees to the meerassidars, and sundry mêreis, câlvâsem, and other fees to the several village officers and servants. The *ulcudi*, on the contrary, holds his lands in a subordinate species of meerassy, and possesses them, not in absolute, but in definite property; for though he cannot transfer them by sale, gift, mortgage, or otherwise, yet he cannot be removed from them, and they descend, like the câniyâtchi-meerassy of the village, to his posterity. He pays the circar revenue, the tunduvâram, often no more than a peppercorn, and all dues rendered by the meerassidars and paracudis, but he receives none. The right of the ulcudi has been compared by competent authority (Mr. Place) *to copyhold*, and of all the several modes of holding land prevalent in Southern India, it is, indeed, the only one that bears any striking resemblance to the tenures of England. The ulcudi-pâyacâris have in may places, by gradual encroachment, succeeded in placing themselves in possession of the whole vârapet of the village, and not unfrequently in usurping the meerassy right. There is a remarkable instance within the limits of Madras of complete usurpation, in which the grâmani pâyacâris of the village of Tondiyârpet, after the continued contention of half a century, have established themselves in possession of the whole meerassy, though, under a decision of the Supreme Court, their right has been negatived, and they are liable to ejectment on further process. Some of the lands in the village of St. Thomé, held in arudi-carei or severalty, are in the actual possession of ulcudis, while the meerassy right in them is claimed by the representatives of the former meerassidars. An instance lately occurred, in which an attempt was made to oust the ulcudis, in consequence of a bill of sale executed by the sheriff, by the connivance of the claimant of the meerassy; as such sale, however, would only convey the superiorities, namely, the tunduvâram, câni-mêrei, calpadie, &c., and *not* the land, I resisted the attempts of the purchasers to disturb the actual tenants, and shall maintain them in possession until the case be decided by law. Besides the tenure of the permanent and temporary pâyacâri, there are others by which lands are held of the meerassidars, jointly or severally, under mortgages and assignments of various descriptions, some of which are and some are not in common use. To enter into a particular description of these, though not a difficult task, as the inquirer would readily obtain information on the subject through various channels, is foreign to the general nature of the questions to which I am replying; I shall, however, advert to a mode of holding formerly very common within the limits of Madras, and which has, in some instances, been specifically recognised and confirmed in the grants of Government. I allude to that singular conversion of property by which a meerassidar in an arudi-carei village ‡ makes over the possession, right of transfer, and all other meerassy privileges, to a stranger, and constitutes himself a permanent páyacári, by retaining the right of cultivation, and the customary share of the produce. Ground* is frequently assigned in this mode for the formation of gardens; and the assignee pays the Government Revenue, but neither tunduváram or méreis. In this case the privilege of pre-emption vests in the meerassidar; and if the occupant abandon the ground, he resumes in full his original right†.

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* A variety of small fees in kind and money are paid to the meerassidars, both by the cultivating and resident inhabitants of their villages.

† This term is said to be derived from the Persian words "pay *the foot*, and karidun, to *labour*, or kesht-car kurden, to *cultivate*;" the proper Tamil term is payercudi or payercaren, from *payer*, cultivation, and *cudi*, *an inhabitant*, *caren*, *a person*; from the latter of which it is probably corrupted.

‡ In pasung-carei villages also, if by the consent of *all* the meerassidars.

> " Q. 17. " Where there is no meerassy right, has it been usual for the ryots to remove from one village, and from one part of a village to another part; and has their removal depended on their own choice, or on that of the Collector?"

The paracudi-páyacári may quit his lands, if there be no agreement, at the end of the year, or otherwise at the end of his term, and take others in the same or another village. If an ulcudi-páyacári quit his land, he loses by the act his meerassy, (hereditary right of occupancy) and the land reverts to the cániyátchi meerassidars. Lands held by mortgage, or in assignment, must be valuable, and it is not probable, therefore, that they are ever abandoned.

(signed) *F. W. Ellis,*

Collector of Madras.

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* An extent of ground within the village of St. Thomé, originally granted to Mr. Fallowfield, is held in this manner; the right of the meerassidar to the cultivation of it being recognised and confirmed in the grant.

† No distinction having been made, on the introduction of the permanent settlement into the jaghire, in which the rights of meerassy have always prevailed, between the pottahs to be given by the mootahdars to the several descriptions of landholders, whether meerassidars, ulcudis, paracudis, or others, the provisions of Regulation XXX. 1802, have, in this district, from the contending pretensions of the several parties interested, become almost nugatory. The mootahdars, whose wish it has been to rid themselves, as much as possible, of the *inconveniency* of the meerassy claims, have carefully avoided giving any instrument tending to confirm them, while the meerassidars with equal pertinacity have refused to enter into any engagement that appeared to compromise them, and have regarded with extreme jealousy pottahs given to any description of páyacáris, as involving an infringement of their indefeasible rights. By section 10 of this Regulation, power is given generally to " proprietors" (thereby meaning zemindars, mootahdars, and others receiving the circar dues) " and farmers of land," " to grant the lands of" " under farmers or ryots," refusing " to exchange mutual engagements in writing," " to other persons;" an enactment which would seem to place the meerassidar at the mercy of the mootahdar, though this has not been actually the result, as it has not been considered in practice to entitle the latter to any exertion of authority incompatible with the law and custom of the country. This, there can be no doubt, is the legal construction; for as the Legislature in England have confirmed to the natives of India the administration of their own laws; and as clause first, section 16, of Regulation III., 1802, expressly declares, that " in all suits regarding *succession, inheritance*, marriage and caste, and all religious usages and institutions, the Hindoo laws, with regard to Hindoos, are to be considered as the general rules by which the judges are to form their decisions," no enactment can be construed as affecting the rights of cániyátchi or meerassy (*inheritance*), connected as they are with the general law and established usages of the country, unless they are therein expressly noticed and deliberately abolished. All the authority, therefore, which, under this interpretation of the law, the mootahdar can exercise over any under-tenant or ryot holding his land in meerassy tenure, who may refuse to exchange written agreements, must be confined to granting the land to páyacáris for the current season, and this act can extend to the várapet land only, no power being given to the mootahdar over the mányams, méreis, or any other meerassy privileges. At the expiration of any season within the period limited by law, as already explained, the meerassidar would be entitled to recover possession of the land of which he had been thus deprived, on consenting to exchange written agreements, and to conform to the general provisions of the Regulation. In adapting, in A.D. 1802, the Regulations which had been framed for the provinces under the Government of Bengal, to those under Madras, the laws, customs and religion of which differ from each other in many respects as much as those of any two kingdoms in Europe, sufficient attention was not paid to the peculiar institutions of the latter. This defect, the remedy for which, however, the Regulations themselves provide, whether proceeding from erroneous views respecting these institutions, or from a want of that knowledge which further inquiry and a more extended acquaintance with the local languages have enabled the service to obtain, is no doubt to be lamented; but its effects in practice have not been so mischievous as some have anticipated. The inference drawn, for example, by a writer whose authority is always entitled to respect, and whose opinions have had, as they deserved, great weight, that the Regulations tend to destroy the proprietary right invested in the meerassidar, the Pottah Regulation especially, by giving an undue preponderance to the newly-created right of the mootahdar (*see* p. 74, chap. v. of Colonel Wilks's Historical Sketches of the South of India), is not supported by the result, and the proof of this is afforded by the fact, that the meerassy property of the jaghire, maintained by various decisions of the courts acting under these Regulations, continue, after the lapse of 15 years from their introduction, in the hands of the original holders.

Appendix, No. 91.

TRANSLATION of Answers to the Questions enclosed in Mr. Secretary *Hill's* Letter to the Board of Revenue, dated 2d August 1814, by *B. Sancaraya,* late Sheristadar to the Collector of Madras.

Q. 1. "How has meerassy right hitherto been recognised and respected, where meerassidars were not the renters?"

The well-informed say, that when Tonda-mandalam[*] was first settled, the meerassy, known by the name of cániyátchi[†], was conferred on the inhabitants, to establish in them proprietary right[‡], and that from that time they have continued uninterruptedly to enjoy it. Whatever person, not a meerassidar, takes in farm meerassy land of this description, must employ the meerassidars in the cultivation of it, and cannot cause it to be cultivated by páyacáris[§]. It is customary, however, when the meerassidars are not able to carry on the cultivation, to employ either the ulcudis[§] belonging to the village, or paracudis[§]; but when this is done, the sótantrams[||] and tunduváram[¶] are rendered to the meerassy inhabitants from the lands so cultivated, according to their respective shares. Within the limits of Madras the practice here stated has always existed with respect to cultivated lands on which no houses are erected; but since so great a number of houses have been built, and roads and gardens formed, the receipt of a monthly or yearly rent has become usual. On this account, and from the issue of certificates for land, the right of cániyátchi has been obliterated; however, in some arable lands, and in such only, the meerassy still continues to the meerassidar, according to ancient custom.

Q. 2. "Does meerassy right extend to waste land?"

As waste lands are included in the gráma-taram[**], all such lands have been considered to appertain exclusively to the meerassidars. All lands comprehended under the terms nattam[††], eri[‡‡], perambócu[§§], and tarisu[||||], if the village be held in joint shares, have always been enjoyed in joint shares; or, if not held in joint shares, then in severalty, according to the pangu-málei[¶¶] accounts. Sometimes, however, when the circar is desirous to give to any one in servamányam[***] tenure, either the whole of a meerassy village, or the waste lands, or any extent of ground within the limits of the village, the value of the proprietary right therein is paid to the meerassidars, and the land becomes servamányam. If the proprietary right be not so purchased, then the holder of the mányam is entitled only to the mél-váram[*]; if the meerassidar should refuse the price offered, his consent must be obtained, or an exchange made for other ground. This has been practised in the Shózha country, in the villages of Nedamangalam and Callanei, and many others. Thus, also, as the inhabitants hold meerassy in waste lands entered in the tarapadi accounts, if hills are found within the tract to which these extend, the meerassidars must be considered to be entitled to cániyátchi in them. In this manner, I understand, meerassy in hilly or rocky ground is vested in the meerassidars of the two villages of Pallavaram and Adeiyalachéri, in zillah Chingleput, and in some others besides. Moreover, in all dána-patrams[†] and pangu-vicraya-chittus[‡], the terms used to signify the rights conveyed are jala[§], taru[||], páshána[¶], nidi[**], nicshépam[††]; among which páshánam signifies a hill or rock, and this appears to establish the meerassy right in such grounds. While, however, there is, as has thus been explained, a right of property to the inhabitants as respects their meerassy, yet as this right is founded chiefly on possession, a paramount right to the territory[‡‡] over which his dominion extends appears to vest in the prince; if, therefore, the meerassidar fail to cultivate, and loss thence accrues to the State, the circar enjoys and exercises the right to cause the lands to be cultivated, and to issue cowles for that purpose.

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[*] The boundaries of Tonda-mandalam are generally stated to have been from the northern Pennar to the southern river of that name, now called the Gúdelam (the river of Cuddalore), and from the sea to Nendi-Droog. These, however, were not the original boundaries.

[†] Cániyátchi, in its general sense, is the native term for which the foreign word meerassy has in latter times been substituted. In the districts to which these answers more particularly apply, it is restricted to mean the mányams, cuppatams, and other special privileges of the meerassidar, considered as the symbol of their proprietary right in the soil.

[‡] In the original *uzhavadei,* which agrees with meerassy or cániyátchi, used as a general term, as a person may say indifferently, "I hold meerassy, or cániyátchi, or uzhavadei, in such a village."

[§] Under the general term páyacári, as used in Revenue proceedings, but more properly payercudi, are included the two descriptions of *free* cultivators denominated *ulcudi-páyacáris,* cultivators inhabiting the village, who by long residence have established a right to reside in it, and to cultivate a certain portion of its lands, rendering the superiorities to the meerassidars: and *paracudi-páyacáris,* foreign cultivators, who have established no such right, but are liable to be removed at the end of the year for which they have engaged.

[||] Sótantram (properly swatantram, Sanscrit, from swa, *own,* and tantram, *will*) is a general term, which includes all the meerassy privileges; but it has, in different places, different acceptations. In Tonda-mandalam, connected with the word *dittam,* it means especially certain fees received by the meerassidars in the straw before threshing, and differs in this respect from the cuppatam and mérei, as these are taken after the grain is threshed.

[¶] From tundu, *a piece cut off, a bit, portion,* and váram, *fixed share of the produce,* as taken either by the circar or the meerassidar. This term is often used synonimously with the Sanscrit word swamibhógam, *the portion enjoyed by the lord;* but there is a practical distinction, tundu-váram being a certain per-centage of the cudiváram, fixed by custom or agreement, rendered by the páyacáris from the produce of all lands cultivated by them to the meerassidars, sometimes in grain, sometimes in money, and swami-bhógam being the rent paid for land held in farm from the meerassidar for a fixed period.

[**] The extent of land of various descriptions included within the limits of the village, or township, and entered under its respective heads in the tarpadi register, kept by the public accountant.

[††] The land on which the buildings of the village stand, including the pazhacadi or back-yards attached to the private houses.

[‡‡] Land occupied by tanks.

[§§] Land occupied by roads.

[||||] Tarisu of two kinds: anádi-carambu, *immemorial waste,* and sheycál-carambu, *cultivable waste.*

[¶¶] This is a register kept by the village accountant, showing the shares held by each meerassidar, and recording all changes of property.

[***] Serva-mányam signifies land *entirely free,* of which both the mél-váram (the Government share), and the cudi-váram (the inhabitants' share) is enjoyed by the holder of the mányam. This tenure can only be lawfully created by the joint act of the prince and the people. Ardha-mányam is land *half free,* of which the holder enjoys only the mél-váram: it is created by the prince only. The confounding of these tenures under the general foreign term "enâum" has in latter times been the cause of great uncertainty and long continued disputes.

Q. 3. "Is meerassy right forfeited for ever when cultivation is for a single season discontinued?"

The meerassy right is not forfeited to the circar from the circumstance of the meerassidar having failed to cultivate for a year; but in case the inhabitant absents himself from his meerassy lands for a long period, neither cultivates nor rents them, and in other respects acts with determined opposition to the interests of the State, it has become customary for the circar to select a person to enjoy the meerassy, and to confirm him in possession by cowle. Frequent instances of this took place during Mr. Place's time in Chingleput, and in Tanjore the Rájà has transferred by sasunam[§§] villages to others not meerassidars.

Q. 4. "Where meerassy right exists, has it always been respected by the officers of Government in framing the jummabundy?"

When the circar is desirous of renting the várapet[||||] lands, and the meerassidar refuses to take them at a reasonable rate, he may be passed over, and the farm given to another person; but, in this case, the renter must conduct the cultivation through the means of the meerassidar, and must allow him the established váram[¶¶]. To act contrary to this, to oust the meerassidar and give his meerassy to another merely for refusing to rent, would be an instance of extreme injustice. Sometimes, however, when the meerassidar owes a considerable balance to the circar, which he is not able to liquidate, for the purpose of realizing this demand, and to prevent the entire destruction of his family, it is customary for the circar to sequester his meerassy, to conduct the cultivation by an agent, and until the balance is cleared off to sell the amount of the tundu-váram[***], cuppatam, &c. receivable by him. If the circar do not think proper to act thus, they may call on the other shareholders of the village to pay the balance by the defaulting meerassidar, and to allow them to execute for his share a sabhacraya sásanam[†††]. This custom is said to have existed, and was so observed in former times.

Note.

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[*] And in this case the tenure is not *serva*, or entire, but *ardha*, or half mányam. The latter term is applied as above stated when the whole or any part of the mélváram is alienated by the circar, and differs from srotryam, inasmuch as the latter term is only properly used when the gift is made to bráhmans skilled in the Srïti or Védam, whereas mányams, literally *honorary gifts*, may be conferred on any caste or under any circumstances.

[†] Deed of gift.

[‡] Bill of sale of a share of meerassy.

[§] Jala, tanks, wells and waters in general.

[||] Taru, trees and all vegetable productions.

[¶] Páshánam, hills, rocks, stones, ores, and all mines and minerals.

[**] Nidi, hidden treasures.

[††] Nicshépam, deposits of valuables, known or unknown.

[‡‡] In the original, the word thus rendered according to its actual meaning in the sentence is *bhúmi*, lower down, to designate the extent held by the meerassidar, the word *nilam* is used, and so in all native writings the two terms are idiomatically distinguished; *bhúmi, the earth,* being used in speaking of the rights of the prince; and *nilam, the soil,* when speaking of those of the cultivator.

[§§] A written deed of any kind.

[||||] All the cultivable lands of the village excepting mányams; the produce of which, after deducting the sótantram, cuppatams, and méreis payable to the cániyátchicárs, curnums, cavilcárs, and other meerassidars, is divided in fixed proportions between the circar and ryots.

[¶¶] The total annual produce of the cultivated lands of a village is called uda-váram; the share received by Government, after the deductions above noticed, is the mél-váram; and that allowed to the cultivator is the cudi-váram, which is now generally commuted for a money payment.

[***] A per-centage on the uda-váram or total produce, varying in every village, but fixed in each, received by the meerassidar in kind from all cultivated lands.

[†††] In this case, the whole of the meerassidars of the village assemble and execute a joint deed, divesting the defaulter of his share in the meerassy, and investing it, according to their several proportions, in themselves. It does not appear to be necessary for the person whose share is thus transferred to be a party to the deed.

Appendix, No. 91.

Mr. Ellis's Meerassy Paper.

Note. Sancaraya has framed his reply to this question according to his conception of what is just, and to the practice which he has known to obtain when the rights of the people have been really respected: but I have good reason to believe that in districts where village rents have been farmed, meerassidars have been deprived of their meerassy for refusing to rent their villages, and the strange renter allowed to dispose, at his own pleasure, of at least the whole of the vârapet lands.

Q. 5. "If not respected by the officers of Government, has it nevertheless been respected by the people themselves?"

When meerassy lands are rented to a stranger, the grama-mânyam* cuppatam, and other mêries†, and the tundu-vâram, are the right of the meerassidar; the renter has no claim whatever to them. When a meerassidar has been guilty of any great default, though it may be competent for the circar to oust him, and to deliver the land to his pâyacari to cultivate, such pâyacari is not entitled to dispose of it by sale or otherwise, nor to receive the sôtantrams. If the extent of land be found to be greater on measurement than that entered in the tarapadi accounts, the meerassy inhabitants ought to divide the excess according to their shares, and to be answerable to the circar for the difference. If the meerassy be resumed by the circar, the meerassy privileges are nevertheless continued.

Q. 6. "In how many villages of the district does meerassy right exist?"

Meerassy right exists chiefly in the zillah of Chingleput, in the country of Shôzhen or Tanjore, in the province of Arcot, and generally in all the southern districts; and here the inhabitants enjoy the privilege of transferring it by gift, sale, or otherwise. In some villages the meerassidar has passed to ulcudis subordinate to him the deed called uzhavadei-câniyacâtchi-sâsanum ‡, after which the meerassidar cannot remove him, or place any other person in his stead; but such ulcudi is still bound to acknowledge the superiority of the meerassidar, and so also the other ulcudis who have not obtained the deed here mentioned, though they cannot be removed from their villages as mere paracudis may.

Q. 7. "In how many villages is there no meerassy right?"

In the Northern Circars, and other provinces subordinate to this Presidency, the inhabitants are not entitled to meerassy right: but in many instances they have continued to cultivate their villages, to enjoy the profit, and sustain the loss, from generation to generation, and to pay the revenue to the circar for 100, 200, or 300 years. Though, therefore, they may not possess that peculiar proprietary right in the soil called câniyâtchi, and hold no village mânyams or other privileges, yet, as according to some authorities, ownership in land is established by an occupancy of twenty years' duration, and according to others after the lapse of 100 years, it is for consideration whether a right very nearly resembling the meerassy enjoyed by the people of Tonda-mandalam and Shôzha-mandalam is not possessed by the cadim inhabitants of this description. Certainly by law they cannot be judged to have no ownership in the soil. But, supposing it not now to exist, if the circar would be pleased to confer proprietary câniyâtchi on the cadim inhabitants of the districts where it does not exist, it would increase their credit and respectability, while, if at any time the Revenue should fall in arrear, they would be enabled to discharge it by raising money on the mortgage of their landed property; moreover, it would effectually prevent their deserting their villages, and by attaching them to their lands, must produce an increase of cultivation, while no loss whatever would result to the circar from the measure.

Q. 8. "How many meerassidars are there in the district?"

In the large villages within the limits of Madras there are about 20 meerassidars, and in the smaller from five to ten. In many of these villages, however, the families of some of the original meerassidars have become extinct, and their shares have been divided among the remaining meerassy inhabitants.

Q. 9. "How many cultivators are there?"

In the large villages, including meerassidars, ulcudis and pâyacâris, there may be from 20 to 140 cultivating inhabitants, and in small not more than five or six; always, of course, in proportion to the cultivable lands. In the villages held by the vellâler or agamudeiyâr they possess a certain number of slaves. Each plough at work requires one man, and when the number of slaves, therefore, is not sufficient for the whole cultivation, hired labourers are employed. In agrahârams held by brahmans there are few slaves, and hired labourers are principally employed; in some agrahâram villages there are no slaves.

Q. 10. "What

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* Otherwise câniyâtchi-mânyam, a certain extent of land held rent-free by the meerassidars in each village.

† Fees receivable in grain, at various rates, from the total produce, by the curnum, câvilcâr, taleyai, carpenter, washerman, vettiyân, and other village officers and servants.

‡ This may be rendered, *a deed of permanent and hereditary property.*

Q. 10. "What is the average annual value of meerassy right in proportion to the Produce?"

Q. 11. "What is the average annual value of meerassy right in proportion to the Revenue?"

See the Collector's answer to the preceding questions.

Q. 12. "Is meerassy right ever sold?"

If the meerassidars wish to sell the meerassy enjoyed by them they may do so, or they may mortgage it, or transfer it by gift, and this custom, with the knowledge of the circar, has continued until the present day. In the districts adjacent to the Presidency and in the southern countries, the inhabitants hold their villages in two modes, in arudi-carei and pasung-carei. When each family enjoys a distinct portion of ground in perpetuity, that tenure is called arudi-carei *. When, after the expiration of seven, ten, or twelve years, or such period as may customarily be established in each village, the whole of the inhabitants assemble, draw lots, and, according to them, make a mutual interchange of the lands they have cultivated, this is called pasung-carei. By what means soever he comes into possession, whether by gift, sale, or otherwise, each person in an arudi-carei village is exclusively entitled to the nanjey †, punjey ‡, toppu §, wells and other waters belonging to his share. In the pasung-carei villages each person is entitled only to a certain share of the produce, excepting in the nattam, of all nanjey, punjey, and other lands assigned to him when the general re-division took place, and formerly meerassy of this description could only be transferred to persons belonging to the same village, not to strangers; but the contrary has now become the custom.

Q. 13. "How many years' purchase of its annual value is meerassy right generally sold for?"

When meerassy is sold, the capability of irrigation, the quality of the soil, the grâmamânyam, the back yards ‖, the cuppatam, the number of páyacaris, and the váram allowed, must be considered. If these be superior, the value will be high, if inferior, low; and it will, of course, also be decreased, if the necessities of the meerassidar, who is obliged to sell, be pressing, so that no fixed rate can be stated. It may, however, be observed, that in the villages within the limits of Madras, lands which formerly sold at seven pagodas a câni, will now produce from 100 to 500, and that meerassy is sold in the zillah of Chingleput at rates varying from two to ten pagodas a câni.

Q. 14. "What is the greatest, the least, and the average annual value of the meerass of one meerassidar?"

For an answer to this question, see the Statements accompanying, and the Collector's replies.

Q. 15. "Do meerassidars attach any other besides a pecuniary value to their meerass?"

Whatever estate a man may possess in money, in the countries above-mentioned, the holding meerassy is always considered as more honourable by the people. The meerassidar looks on himself as entitled to direct the affairs of the village, to stand forward on all occasions when the affairs of the circar are in discussion, and to receive any tasrif ¶ given by it, and the pre-eminence thus claimed is allowed him by others.

Q. 16. "Where there is no meerassy right, is there any other tie by which particular individuals are attached to particular fields, and what is it?"

In villages in which no meerassy right exists, if the cultivation be carried on by páyacaris they divide the village and the circar lands, under the orders of the circar, according to the number of ploughs they possess, and receive, as cudi-váram, whatever share is stated in the cowle given to them. When these páyacaris inhabitants take the land in rent, they pay the rent to the circar, in proportion to the extent that each of them actually holds; but such páyacaris are not entitled to dispose of the land by sale, &c., nor do they enjoy any mânyam lands, or receive either cuppatam and other méreis, or tundu-váram.

Q. 17. "Where

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* The first of these terms means *final or decisive distribution*; the second, *fair distribution*. Their application is sufficiently explained in the text.

† Wet land, from nan, *wet*, and chey, *cultivation*.

‡ Dry land, from pun, *inferior*, and chey.

§ Groves, orchards, and wood-lands of all descriptions.

‖ Pezhacadei, a small portion of ground immediately adjoining to the dwelling of the meerassidar, held rent-free, used as a yard or kitchen garden; it is included in the nattam, and like all lands under that head is not transferable, unless the whole meerassy be sold.

¶ Honorary presents at the time of forming the annual settlements.

Appendix, No. 91.

Mr. Ellis's Meerassy Paper.

Q. 17. "Where there is no meerassy right, has it been usual for the ryots to remove from one village and from one part of a village to another, and has their removal depended on their own choice, or on that of the collector?"

In places where meerassy does not exist, if the inhabitants are desirous of quitting their village and proceeding to another, they must settle with the circar all claims on them on account of balances, and may then depart. If the villages to which a pâyacari proceeds be not held in meerassy tenure, the order of the circar only is necessary to establish him in it; if it be a meerassy village, he must cultivate under the meerassy inhabitants.

(signed) *B. Sancaraya*,
Late Sheristadar.

Appendix, No. 92.

EXTRACT Revenue Letter to *Fort St. George*, dated 2d January 1822.

Appendix, No. 92.

Revenue Letter to Fort St. George, 2 Jan. 1822.

Letter from 31st Jan. 1818 (164). Mr. Ellis's replies to the queries respecting Meerassy Tenure, printed for the use of the Service.

Para. 94. WE are surprised that the replies of Mr. Ellis are the only replies we hear of on this occason. The queries were general. It is expedient that a question of this sort should be decided, not upon one man's opinions, but by a consideration of all the information which can be obtained. We disapprove of this printing and circulating of Mr. Ellis's opinions alone, upon the ground that it must, to a great degree, have the effect of imposing upon the service the opinions of Mr. Ellis as the authoritative conclusions of the government. At that time, however, the government were without those means of forming a conclusion, which they themselves had called for, namely, the replies of the several collectors. That the opinions of Mr. Ellis happened to coincide with the preconceived opinions of the Board of Revenue, was only an additional reason for caution on your part, in order that a question of this magnitude might be decided, not on authority only, but on deliberate inquiry and full information.

Appendix, No. 93.

EXTRACT Revenue Letter from *Fort St. George*, dated 14th January 1823.

Appendix, No. 93.

Revenue Letter from Fort St. George, 14 Jan. 1823.

Letter to, dated 2d Jan. 1822 (94). Disapprove of Mr. Ellis's observations regarding Meerassy Right having been printed and circulated.

Para. 22. THE attention of the Board of Revenue has been called to the observations contained in these paragraphs.

Appendix, No. 94.

EXTRACT Revenue Letter from *Fort St. George*, dated 7th April 1826.

Appendix, No. 94.

Revenue Letter from Fort St. George, 7 April 1826.

Para. 25. WITH reference to the 94th paragraph of your Honourable Court's letter in this department, dated the 2d January 1822, and to the 22d paragraph of the general letter from this government, dated the 14th January 1823, we beg leave to point out to your notice a communication from the Board of Revenue, noted below (*), on the subject of meerassy right.

Appendix, No. 95.

EXTRACT *Fort St. George* Consultations, 3d February 1824.

Appendix, No. 95.

Fort St. George, Consultations, 2 February 1824.

Read the following Letter from *R. Clarke*, Esq., Secretary to the Board of Revenue, to Mr. Secretary *Hill*, dated 11th December 1823.

Sir,

I AM directed by the Board of Revenue to request that you will submit, for the information of the Honourable the Governor in Council, the accompanying Extract from their proceedings under date the 11th instant, on the subject of meerassy right.

Fort St. George,
11th December 1823.

I have, &c.
(signed) *R. Clarke*, Secretary.

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* Cons. 1824, 17th February, Nos. 5 & 6; 30th March, Nos. 17 & 18; 3d February, No. 13.

Appendix, No. 95.

Landed Tenures.

EXTRACT from the Proceedings of the Board of Revenue, under date 11th Dec. 1823.

Read again letter from the secretary to Government in the Revenue Department, dated the 14th January 1823, transmitting letter from the Honourable Court of Directors, under date the 2d January 1822.

Para. 1. With reference to the observation contained in para. 94, of the Honourable Court's letter on the subject of meerassy right, the Board beg to state, that the replies of the different collectors to the questions circulated to them were forwarded to Government immediately upon their being received.

2. Upon an examination of these replies*, it was found that Mr. Ellis, the collector of Madras, was the only person who had entered fully into the discussion of the subject, the information received from the other collectors being of a general nature, and not calling for any particular remark.

To the Chief Secretary, 17 in Cons. 17 April 1817. From Government, 9 in Cons. 18 Sept. 1817, pa. 2.

3. The Board therefore, in their communication to the Government, confined their observations chiefly to the papers furnished by Mr. Ellis, which were, at the suggestion of the Board, directed by Government to be printed and circulated, "for the use of the service at large;" but no instructions were transmitted, intimating that the collectors were to consider the papers in question as being sent for their guidance; neither does it appear that they have in any instance been acted upon under that impression.

4. The Board have, since that period, had occasion to record their sentiments on meerassy right, as it affects the security of the Government Revenue; and as it may be desirable to have the observations they have at different times made on the subject brought into view in one place, they will here transcribe them.

Board's Proceedings, dated 4 Dec. 1820.

"The collector of the southern division of Arcot has entered at great length into a discussion of the question of meerassy claims. He wishes to know with whom he is to form the ryotwarry settlement on the approaching expiration of the leases, whether with the present occupant ryots, or with the head inhabitants, who are here called meerassidars; or rather the question, as the collector has put it, in fact is, whether the great body of the present landholders shall be deprived of their present property in the land; and whether official fees, which they used to pay to the persons calling themselves meerassidars, which were deducted by the Government from their rent, but have since been consolidated with it, and are now paid with that rent to Government by the present landholders, shall be considered an acknowledgment of those head inhabitants being the general landlords of the country, and entitling them as such to the occupancy of the lands, or to these fees when the lands are occupied by others? such an acknowledgement would, the Board think, produce much inconvenience and injustice, as well as loss of Revenue; and they will now proceed to state the ground upon which this opinion is founded.

"2. Much has been said about meerassy rights in the Southern Provinces, much ingenuity, theory, and indeed enthusiasm, are to be found in the papers written on this subject; but it is still doubtful when and how these rights originated, what they exactly were, and whether any native government ever admitted them to the extent claimed.

"3. From all the information that has been collected on this subject, it appears that private property or meerassy, that is, a private interest, more or less valuable according to the circumstances, in the land, is to be found every where; most of the villages, and many of the district officers considered; and indeed the native governments admitted their offices to be hereditary, that is, meerassy; these officers themselves were in general the principal landholders, hereditary, that is, meerassy officers, and private, that is meerassy landed property, became thus generally united in the same persons, and in the course of time have been frequently confounded together.

"4. The meerassidars in the southern division of Arcot, and most of the other Tamil Provinces, seem to have been like the families of the reddies, gowds, potels, kapoors, &c. in the Canarese, Telinga and Mahratta Provinces. They may be considered the descendants, or at least in some way the successors and representatives, of the original settlers who cleared the lands and founded the village, and therefore established their rights of occupancy. They possessed a private property or interest in their own lands, a general interest in the common waste of the village, and they also enjoyed the maniums from the Government, and merahs from the ryots, in recompence for their services to both as head farmers, magistrates

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* The replies received were from the districts of—

Rajahmundry, 5th in Cons. -	15 Dec. 1814.
To Government, 19th in Dy. -	22 - ditto.
Canara, 6th, 15th - - -	22 - ditto.
Masulipatam, 11th - - -	19 - ditto.
15th ditto, 19th in Dy. Cons.	23 - ditto.
Ganjam - - - - 28 Feb.	13 Mar. 1814.
16th in Dy. Cons. - -	20 - ditto.
Vizagapatam, 7th - - -	16 - ditto.
Nellore, 5th, 10 April 1814, 10th ditto and 17	April 1814.
Bellary, 2d, 12 June 1814, 26th in Cons. 29	June 1815.
Madras, 30 May, in Cons. -	17 June 1816.
To Government, 17th ditto -	17 - ditto.
Tinnevelly, 8th in Cons. - -	19 May 1817.
To ditto, 12th ditto - -	12 June —
From ditto, 23 April in Cons. -	7 May 1818.
To ditto, 27th in Dy. Cons. -	30 July —

No replies were received from the districts of Cuddapah, N. Arcot, S. Arcot, Tanjore, Trichinopoly, Coimbatore, Malabar, Guntoor, Chingleput, Salem.

Appendix, No. 95.

Fort St. George, Consultations, 2 February 1824.

magistrates and collectors of the village. There may be in some villages a few families of these meerassidars, reddies or gowds, or head men of the village, under whatever term they may be designated, sprung from the same stock, who now have the meerassy or right of the headmanship. The oldest and most respectable is generally the person recognised as headman by the collector; sometimes they take the duty on themselves by turns annually; some are disqualified; some have committed crimes, or embezzled the revenue, or exacted money from the ryots, or done something to exclude them from their share or turn of the headmanship; some have resigned, or even, though this ought not to be allowed, to have sold it; some are disagreeable to the body of the ryots, so that though there may be half-a-dozen or more persons belonging to those families who may be called meerassidars, it has become customary for one only, or two, perhaps, to perform the duty and receive the allowances. The distribution of the service, as well as of the allowances, among them is regulated partly by their own private agreements with each other, and partly by the decision of the Government, where it becomes necessary, for the welfare of the village community, or for the security of the Revenue, for the Government to interfere; the most violent disputes frequently arise, and there is almost always much jealousy among the members of these families. The animosity of co-heirs among Hindoos is proverbial.

" 5. But besides these families, all inhabitants who have an interest in the village are meerassidars. The term is Arabic, therefore new and foreign here, but significant, and when applied to land from which Government derives a Revenue, is the right to the use and occupancy of that land, which is generally a saleable property; but, in fact, any permanent interest may be called meerassy; a Revenue peon may even be called a meerassidar, because he ought not to be turned out so long as he behaves well, and when he dies or is incapacitated, his son or nearest relation, if qualified, ought to succeed to his office.

" 6. The claims of meerassidars, if even they were at any time properly defined, must have been viewed differently by different governments; generally the government would have paid respect to their claims as landholders, and would have maintained them in their offices, because they looked to them for the cultivation and management of their villages; but the circumstances, principles and tempers of the various governments under which they lived must have affected their interests as landholders, and their situation as public servants; strong, harsh and poor governments would have encroached on the rights claimed by the meerassidars as landholders, while the meerassidars would have taken advantage of weak governments; the meerassidars would sometimes have bribed the Revenue officers; it is probable they often continued to collect their meerahs after ceasing to discharge their official duties, pretending these meerahs were an acknowledgment of the landlord's right, instead of official fees. They have probably often collected, and continued to collect contributions, originally agreed to by the ryots to bribe the Revenue servants and carry some point for the general good of the village, until it became doubtful why they were originally paid, when the meerassidars would call them swamy-bhogam, and pretend they were paid as an acknowledgment of their landlord's right. Rayjee limited their maniums, and other ministers would from time to time have altered their condition as landholders. It is to be always remembered, that there is a constant struggle between the officers of the Government and the people; the government to maintain the prerogative and the Revenue, the people to lower the Revenue and set up their own privileges, and that both parties have recourse, as circumstances may dictate, to bribery, fraud or force. It seems evident that the Mahomedan government never acknowledged the rights of the meerassidars to the extent claimed in some places; and Mr. Hyde has stated, that the meerassy landed tenures, to the extent declared by the meerassidars, were not prevalent in the district upon our assumption of it, and that it was not received by any of his predecessors.

" 7. Meerassy rights must not merely be recognised but strenuously supported by the State; but when the meerassidar fails to perform the service, and pay the revenue for which those rights were originally granted, and have been since continued, the compact between the meerassidar and the Government is broken, and the Government must look to some other person for the discharge of those obligations so necessary to its own existence. If the Government protect the meerassidars, the meerassidars must fulfil the obligation for which such protection is given; unless the Government exacts the fulfilment of these obligations it cannot collect its Revenue, maintain it armies, and continue to protect the meerassidars."

" 8. If a meerassidar quits his land the Government must provide for its cultivation in order to get a rent for it; but if the grandsons of the meerassidars who had left it could come 99 years afterwards, and oust the ryot, who had been put in possession by the Government, and who had cultivated and paid the rent of it so long, confidence would be shaken, and the interests of agriculture would suffer; and supposing the right of occupancy of the land should be still continued to the ryot, who had taken it under such circumstances, but made newly subject to the payment to the meerassidar in consideration of his supposed rights, the meerah or fees formerly paid, whether such meerah was swamy-bhogam or landholder's rent, or only official fees, it will be necessary for Government to make a remission to the ryots in South Arcot, in order to enable them to pay these meerahs or fees, because they have been long since consolidated with the land-rent. Under our Regulations the circar and zemindar may " oust the landholder when he neglects or refuses to cultivate; and although such a measure may seem harsh, and is hardly ever resorted to, except in some cases by new mootahdars, it is still necessary as a last resource in case of contumacy. In some cases no new ryot might be found willing to take the deserted land for one year only, and the public Revenue would therefore suffer from the contumacy of the meerassidars."

Appendix, No. 95.

Landed Tenures.

"9. Mr. Hyde has stated (par. 4) that there are no original deeds granting to the class of meerassidars who are termed caniatchy-careis, their hereditary rights; and that the oolcoody inhabitants of every village have the power of retaining the lands in their families by hereditary descent, but cannot alienate them by sale, gift, mortgage, or exchange. This corresponds with what Mr. Ellis has said on the subject; but it does not appear by whom this restriction was imposed.

"10. Mr. Hyde has also stated that, according to the information procured by him, the oolcoodies cannot be forcibly ejected from their lands by the meerassidars; and that the lands of the paracoody ryots revert to the meerassidars on the expiration of the leases for which they may have been granted.

"11. It appears, also, that the oolcoody cultivators have been in possession of their hereditary lands as long as the meerassidars themselves, and that they are not possessed of any original deeds or leases conferring upon them the perpetual enjoyment of their lands, and further, that the origin of their property cannot be traced.

"12. In each province, indeed in each district, the customs with respect to meerassy ryots must have varied: they never could have been the same over any wide tract of country, nor for any long period in the same place. Besides, the differences which the influence of the Government would have produced, the nature of their interest in the land, that is their tenures, would have varied in value, mode, and terms according to the difference of their own circumstances and those of the village. In some villages the sumohi, or joint interest or tenure, where the occupancy of fields is frequently changed every year, would prevail, in order that each ryot might get the good as well as the bad lands in his turn, or his fair share of the advantages of the village in some other way. These villages are like the veesabuddie villages in the Ceded Districts. Newly-cleared nunja lands under new water are to this day frequently divided on these terms by the new settlers when they undertake to level the new paddy fields. In the pulbhog villages different families spring from the first settlers, or in some other way; their successors and representatives have found it expedient to divide the lands of the village into separate shares. Sumohi or joint villages sometimes become pulbhog villages when the copartners in the sumohi village quarrel; and in the same way pulbhog may again become sumohi when they are again reconciled: this makes a ryotwarry system, and even a survey, necessary, or at least proper, in the sumohi as well as the pulbhog villages. In the yekhabhog villages one family has succeeded to them by inheritance or purchase, and has absorbed the whole of these interests. Various circumstances must have frequently varied the value and nature of these interests and the mode of these tenures; but all village privileges may be traced to expediency and the mutual accommodation of the Government and the ryots; there can be no difficulty in making a ryotwar settlement wherever any of these tenures prevail, excepting indeed that of getting the Brahmins, who have got session of much of the land in the Southern Provinces, to come to any reasonable terms. In the sumohi villages, although it may be expedient to make a joint settlement with the whole of the ryots for the rent of the whole village, each ryot may be entered in the accounts for what he may have to pay for the fields he may occupy for the year. In pulbhog villages the account will require less alteration, because the ryot will not change his fields so often; and in the yekhabhog villages the account will be still more simple, because the whole of the lands and rent will be entered in the name of one person: there need be no interference with the customs, no infraction of the privileges, no intrusion on the comforts of the ryots.

"13. In the southern division of Arcot, and indeed in most of the Southern Provinces, it is now impossible to trace the principles on which the Land Revenue was formerly collected, and consequently, what were the modes and tenures of landed property, so far back and so accurately, as we can in Canara, because no ancient public accounts have been preserved; but changes must have frequently taken place. It has been stated, that traces remained of a money seerwa, even in the nunja lands of Tanjore. The late collector of that province disputed this supposition, and discussed the subject in his very able Report of the 20th August 1819, paras. 41 to 47; but the whole of his argument is, that as the Committee in 1798, and other respectable officers who have written on Tanjore, never mentioned such traces of a money seerwa, and he himself had not been able to discover any, it could not possibly ever have existed; but in fact we are ignorant of the Revenue history of these provinces. We know not how they were managed in former times, and therefore cannot tell how far private property in land existed. Mr. Hyde states, in the 50th paragraph of his Report, that there are no public accounts in South Arcot older than 40 years; and that the curnum's accounts, which are forthcoming, do not specify the original meerassy shares of each village.

Mr. Hepburn.

"14. But whatever may have been the former rules of assessment, and the fair meerassy rights, it is now desirable to improve and confirm them, and to create them as far as the wants of the Government may allow; to increase the value of the meerassidars' interests as landholders, and their respectability as village officers; and where such interests and offices are not now to be found, to establish them.

"15. But when the Honourable the Court of Directors and the Government express their desire to uphold private property in land, they could not have meant to receive doubtful, traditionary and obsolete claims, to the injury of the present occupants in any province, who hold their lands under cowles, which they consider, though perhaps not formally declared so, permanent so long as they continue to pay their rent. They have paid their rent for many years, and are stated to have expended their money and labour in improving the lands. Still less can the Government have meant to injure the actual landholders now in possession, by declaring that the office fees, which they formerly paid for public services rendered, was an absolute rent which they paid as tenants, and thus deprive the great body of the present

Appendix, No. 95.

Fort St. George, Consultations, 2 February 1824.

landholders of that property in the land which the Court of Directors, and all advocates for private property in land, are so anxious to maintain inviolate; and that such would be the consequence of recognising the fees of the meerassidars in South Arcot, as an acknowledgment of property in the soil, is evident; nothing would be more dangerous, nothing would disgust the people more, nothing could be more unjust, than such a course of proceeding. There is no saying where we can stop if we once begin to turn out the present occupants, in order to restore traditionary rights; there is hardly a field, a village, noat pollim, district or zemindarry, to which there is not some claimant on the plea of ancient right."

" 16. It is the duty of meerassidars to cultivate and manage the lands of their village; and some individuals may have been driven away by the oppression of Revenue officers, some during Hyder's invasion, but generally it is to be inferred they ought to have returned before, and revived their claims. It has been stated, that the descendants of meerassidars who have left their lands would not be shut out, by the usage of the country, from the right of reclaiming their lands, until they had persevered in contumacy or neglect for four generations, or a century; but it may be supposed such a right was only claimed by the meerassidars, but never could have been generally admitted by the Government, or the persons who had in the mean time got possession of the lands, unless the descendant of the meerassidars could return, without public or private inconvenience. Some meerassidars may have formerly seceded, and their descendants may have returned and recovered their lands, but it must have been under particular circumstances; they must have been unjustly ousted; they must have maintained their claim by intermediately applying for and offering to cultivate and pay for the lands; or it must have been by permission of the Government, and on an agreement with the new occupants. Any other conclusion would be contrary to the principle of mutual and general expediency, which alone originally gave birth to the rights of meerassidars. The rights of the meerassidars are sacred, but so are those of the Government. The meerassidars must carry on the usual cultivation, and pay the usual Revenue, as far as their means go; if the meerassidar neglects this duty he forfeits the great advantages he enjoys as a meerassidar. No Government would have granted, or would continue, such great privileges, unless for adequate services. The meerassidar has also an interest in the waste land, and a right to a meerah or fee, when, being unable to cultivate himself, he gets a tenant who shall cultivate it, and pay the usual rent to Government. This is fair; he has his fee for the service he performs; but if the meerassidar neglects or refuses to get a tenant for the waste, and the circar is obliged to find one himself, to keep up or increase the Revenue of the village, the meerassidar has no right to the fee; it may either be added to the rent payable by the tenant, or may be given up to him as an encouragement to him to extend the cultivation. The meerassidars may have claimed more than is here allowed them, and more may have been occasionally granted to them. The Government has been, and ought always to be, indulgent towards its ryots; but when we come to discuss the principle, it will be found that any further legal extension of the privilege of meerassidars, particularly in the case of their neglecting to keep up the cultivation and Revenue of the village, is contrary to common sense, and those common principles upon which every Government and society is founded.

" 17. It is most likely that the great body of the ancient meerassidars in South Arcot have been included among the present pottah occupants, that they are now in actual possession of their own lands, and that it is only in a few particular cases, which must be settled according to the particular circumstances of each particular case, that it will be necessary to decide between the claims of ancient meerassidars and those of the present pottahdars. It is probable that the difficulties, if there are any, will be found to be theoretical, rather than practical; they arise from the long discussion regarding meerassy tenures, and will probably be confined to these discussions, at all events general instructions would not meet all the various cases which may occur, each of which should be settled according to the particular circumstances of the case.

" 18. The Board are of opinion that the Government should now settle with those they find in possession of the land, and after having received their rents from these persons for so many years, they cannot, with any justice or safety, prefer ancient and indeed obsolete and traditionary claims, and forcibly eject the present occupant; still less can they admit official fees formerly allowed, but now resumed, and collected by the Government itself, to be an acknowledgment of private property, vested in the meerassidars, and on such ground deprive the great body of the ryots of their lands. The ryotwar settlement should, therefore, be made with the present occupants. Most of the complaints from South Arcot will probably be found to arise from the old meerassidars, who refused to become parties to the triennial or decennial leases; their complaints relate rather to the headmanship of the village, of which they might on that occasion have been deprived, rather than to the possession of particular farms or fields, and the claims of such meerassidars are of course entitled to consideration.

" 19. With respect to the particular farms and fields, where an ancient meerassidar can clearly establish a legal right to the land, on any ground, and is at the same time to be depended on for the rent, his claims should of course be attended to by the collector: the oolcoodies and provacoodies, and other tenants, were in some cases, or might have become, freeholders; and, therefore, meerassidars themselves and the pottahs should, in general, be continued in their names; but in cases where it is evident that they are rightfully only the subtenants of the old meerassidars, and the old meerassidars are to be depended upon for the rent, the collector should settle with the old meerassidars, and leave them and their subtenants to settle together. The collector, however, states, that there is strong room for

Appendix, No. 95.

Landed Tenures.

for mistrusting the accuracy of the meerassidars' titles to any lands, except what they occupy themselves.

"20. It never was intended that the ryotwar settlement should go lower than the landholders or meerassidars; it never could have been meant that their cultivating subtenants should be immediately included in the engagements with the circar; it would appear, however, that in some cases this mistake has been actually made, and it seems to have been supposed that, under a ryotwar settlement, the collector is to settle with the actual cultivators, although only subtenants, and to leave the landholders to get what they could from their tenants, as a recognition of their landlords right. Toondoowarum and swamy-bhogam seem sometimes to have been paid in this manner; in other cases the official fees formerly due to the meerassidars, private exactions, and voluntary contributions for village expenses, may have been collected under these denominations; but this breaking down of estates violently, and raising subtenants to the situation of tenants *in capite*, and in the course of time to that of freeholders, to the injury of the true landholders or meerassidars, was evidently an infringement of meerassy rights, as impolitic as unjust. Whenever, therefore, a meerassidar can be depended on for payment, and can show a good title, the settlement should of course be made with him; but even in such cases it is doubtful whether the collector ought, and indeed at present he certainly cannot, legally oust the present occupant by force, for it is admitted by the meerassidars that the oolcoodies and their heirs possess the right of the enjoyment of the soil for the purpose of cultivation. No person should, therefore, be ousted from the possession of his land, except under a judicial decision. The only satisfactory, or at least practical, way of settling such disputes would be by a punchayet in the cutcherry of the collector, and in cases where either of the parties should refuse to recur to the decision of a punchayet, or to abide by its award, the collector may in general with safety go as far as he legally can in setting aside the claim of the recusant, who will then be at liberty to prosecute his claim in the regular courts.

Chingleput, Board's Proceedings, dated 14 April 1823, para. 11 of Collector's Report.

"13. From what the collector has stated, regarding the petition presented to him by the meerassidars, as expressing their sentiments on the survey settlement, it is obvious that it must have been prepared by only a few of the meerassidars, for the purpose of obtaining as low a settlement as possible. There are in every talook a few leading persons of this description, who generally come forward when any points of importance are to be discussed regarding the settlement, and whose opinions have always much weight with the others. The collector therefore acted very properly in entering into an unreserved communication with them on the proposed survey settlement; and it is satisfactory to observe, that he had succeeded in removing the distrust they had expressed with regard to the deductions annually to be made, in the event of a failure in the requisite supply of water for carrying on the cultivation.

"14. It is of the utmost importance to impress the meerassidars with a conviction of the moderation of the principles of the settlement, and that it is intended to lead to an improvement in their condition, by securing to them advantages which they never before possessed; but it should be also distinctly explained to them, that they will be expected to use their exertions in carrying on and extending the cultivation, in order that while they are themselves deriving an additional security and profit, a fair and equitable Revenue may be rendered to the Government.

"15. This condition of giving due attention to the cultivation appears to be particularly applicable to the meerassidars of the Chingleput district, many of whom, from their contiguity to the Presidency, become engaged in other concerns and speculations. Their cultivation has consequently been neglected, and if the land has been cultivated, it has been done in so careless and imperfect a manner, that the produce has proved very deficient*, and it is to this cause the Board think that the present diminished Revenue of the district is mainly to be attributed.

"16. It is not intended that the meerassidars should be debarred from engaging in other pursuits, which may be profitable to them, but it is incumbent on them to provide for the regular cultivation of the lands under their occupation; and in failure thereof, it will be the duty of the collector to secure the just dues of the Government, by making over the land to others, who may be desirous of cultivating it, and who will do so in an efficient and proper manner.

"17. The right in the land termed meerassy, is, in the opinion of the Board, nothing more than the right to the occupation, so long as the cultivation is duly provided for, the rent regularly paid; and when this is not done, the security of the public Revenue requires that the land should be made over to others, who will fulfil the conditions under which the right of occupancy was conferred and confirmed.

"18. It is understood that by the common law of some parts of India, the meerassidar who has thus been dispossessed does not entirely forfeit his rights, and that he or his descendant to the fourth generation can claim possession of the land, and should be assisted in recovering it. This however appears to be contrary to every principle of good government, and it seems to be highly unjust that persons who, from negligence or contumacy, have

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Total rent of Fusly 1207 - - - -	13,91,425	2	5
Ditto - of Fusly 1231 - - - - -	10,27,069	1	4
Difference - - - -	3,64,356	1	1

Appendix, No. 95.

Fort St. George, Consultations, 2 February 1824.

have not paid the fair rent, should after such a lapse of time be allowed to take possession, and turn out those who have for many years been cultivating and paying the rent with regularity, and may also have expended considerable sums of their own money in the improvement of the land, in the possession of which they considered themselves to be secure. All claims of this nature should be settled by punchayet, according to the ancient custom of the country; and the first duty of the collector is, as the Board have already observed, to provide for the security of the public Revenue by arranging for the cultivation being duly carried on and extended wherever it may be practicable.

" 19. The justice and necessity of this will become the more obvious, when it is recollected that Government bear a large portion of the real charges of cultivation, for such must be reckoned the interest of the sums of money sunk in the construction of large works for irrigation, and the annual expenditures for keeping the tanks in a state of repair, and for clearing out the nullahs and watercourses. If these disbursements were not made, large tracks of country now cultivated with a wet crop would yield only a dry one, and although the profits both of the Government and of the inhabitants would be reduced, still the charges for cultivation of the latter would continue, although perhaps to a less extent. The charges for providing for the wet cultivation are therefore borne almost exclusively by Government, who have in fact a joint interest in it with the inhabitants, and have consequently an undoubted right to see that it is diligently carried on, and extended as much as possible.

" 20. The rights of the Government extend to the levy of an assessment equal to or in lieu of the circar share of the produce, and what are termed the landlord's rights will at all times remain undisturbed, and be left to be adjusted between the meerassidars and their undertenants according to the usages of the country.

" 21. For the sentiments of the Board more at large on the subject of meerassy, the collector is referred to the accompanying extract from their proceedings, dated 4th December, on a report from the collector of the southern division of Arcot. They will, however, be glad to receive a communication from the collector of such information as he may be able to obtain regarding the local usages and ancient custom of the country in respect to the right to the occupation of land, and of reclaiming possession after it has been given up for a certain period*. The collector will also report the degree of control which has been exercised, and the practice in force for keeping up the cultivation in the old agraharams, where the dues of Government have been wholly alienated."

5. The foregoing remarks, it will be seen, apply chiefly to upholding the Revenues of the Government under the occurrence of particular circumstances. It is not intended to interfere in the least degree with any private rights, and although the occupation of land may pass from a meerassidar to another person, this cannot be considered as an infringement of the right of the former, because such a change in the occupation of the land cannot take place unless the meerassidar fails to fulfil the condition under which the right of occupancy is understood to be secured to him.

6. It has been stated in the replies from Madras, Tinnevelly, and Madura, that the right of the meerassidar extends to " waste land," but what this right is has not been particularly defined. The collector of Madras observes, that though the meerassidars " possess the exclusive right of cutting fire-wood, working quarries, &c. they have no right of cultivation, much less can they claim any to break up common used for pasturage, or to cut down productive trees, as palmira, cocoa-nut, &c. It is also stated, that " the consent of the circar " is necessary towards any beneficial change being made in the appropriation of the lands.

7. It appears from the above that the circar has a right in these lands as well as the meerassidars, and the Board have now in view to ascertain whether the Government can, according to the ancient usage of the country, appropriate waste land for public purposes, without making any compensation to the meerassidars, further perhaps than the usual one, which may be thought just and proper to make up for any loss they may sustain from being deprived of the use of common for their cattle, fire-wood, &c.

8. In order to obtain correct information on this point, the Board propose making a reference to the different collectors, and to enter upon a careful examination of the ancient sunnuds conferring grants of land rent-free to individuals. The main object of inquiry will be, whether the circars have in former times actually paid for waste land taken for public purposes, or for giving it in enaum; and whether the persons to whom the enaum was granted received the land with an obligation attached to it of paying any meerahs or fees to the meerassidars of the village in which the land was supposed to have been included.

(True extract.)

(signed) *R. Clarke*, Secretary.

Proposed reference to the Collectors.

Have the former Governments taken, or can the circar, according to the ancient usage of the country, take, waste land, supposed to be included in the limits of a village, and appropriate it to public purposes, without making the meerassidars compensation for it?

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* *See* Queries circulated on the 10th November 1814 for the points on which the Board are desirous of receiving information.

Appendix, No. 95.

Landed Tenures.

The same with respect to waste land which the circar may wish to give in enaum, rent-free; and is the land so given in enaum made over to the enaumdar with or without any obligation to pay swamy-bhogam, or any fees in money or kind to the meerassidars?

If it has been the custom to make compensation to the meerassidars in either of the above cases, what has their compensation usually been?

The old sunnuds granting enaums to be examined, and the terms on which the land has been granted, as shown in these sunnuds, to be specified.

If a private individual gets waste lands from a village, what are the terms on which it was made over to him?

(signed) *R. Clarke*, Secretary.

Revenue Settlements.

Appendix, No. 96

Appendix, No. 96.

Revenue Letter to Fort St. George, 16 Dec. 1812.

EXTRACTS Revenue Letter to *Fort St. George*, dated the 16th December 1812.

Par. 1. OUR last despatch in this department was dated the 18th December 1811.

2. On the 21st July last we received, by the Baring, your Revenue letter dated 29th February 1812, and shall reply to it in detail, after we have had time to examine your Consultations upon the various topics to which it relates.

3. We embrace, however, the earliest opportunity of apprizing you of the regret we have felt at the deficiency of the information conveyed in your last letter respecting the general state of our revenues, more especially after the long suspension of your correspondence in this department. We naturally expected that, after suffering an interval of more than two years from the date of your preceding letter (6th February 1810) to elapse, you would have made a point of transmitting the most ample intelligence that could be procured, down to the latest possible period, of the result of those settlements which were then notified to us as being in train, and about which you must have been aware that, upon many grounds, we could not but feel the liveliest anxiety; whereas, in the despatch lately arrived, we find no information upon that important subject that might not, or ought not, to have been communicated much more fully at an early period in 1811.

4. The intention announced to you in paragraphs 195 to 258, of concluding a settlement of the Land Revenue in the valuable and extensive provinces under the administration of your Government, upon village leases for 10 years, and provisionally in perpetuity, involves considerations of so much importance, with respect to the future resources of the State, as well as the prosperity and eventual security of the actual proprietors and of the cultivators of the soil, that we must express to you our surprise that you should have determined to adopt an arrangement of this kind, without having first informed us of the success that had attended the experiment you had already made of leases upon this principle for three years, and thereby have enabled us to have conveyed to you our final orders. If any thing could add to that surprise, it would be the very extraordinary and unwarrantable discretion assumed by the Board of Revenue, as appears from their report of the 30th January 1812 but which you pass over in silence in the despatch before us, of having, of their own accord, issued instructions to the collectors of several districts to form village leases for the term we have described, to become, at the expiration of such term, perpetual, and this subject to no reservation whatever, rendering the permanency of such leases conditional, with reference to the eventual approbation of the Government at home, an omission which, we conclude from the terms of your letter, must have been afterwards supplied, in consequence of the general resolutions you came to on the proceedings reported to you by the Board of Revenue. Two reasons are assigned by the Board in their general report of the 30th January 1812 for having acted in the manner they did. The first of these reasons we give in their own words: "It might possibly be considered that discussions, involving so important a measure as that which was in contemplation, should have been laid officially before the Honourable the Governor in Council, and his orders obtained previously to our issuing any instructions upon the subject to the collectors. We remarked, if the early establishment of a system of permanency, upon the principles recommended, should receive the approbation of the Honourable the Governor in Council, of which, possessed as we were of his sentiments in favour of the measure, we entertained little doubt, it was obviously of importance that the collectors should be in possession of instructions as soon as possible." We consider this statement to be most unsatisfactory; for, in the first place, we cannot conceive any good reason why an earlier communication could not have been made to you by the Board, so as to have received an answer in due time from you, on the subject of the arrangements to be made on the conclusion of the triennial leases; and, in the next place, it is highly objectionable for the Board of Revenue, a subordinate authority, to have proceeded to the adoption of decisive measures in a matter of so grave and serious a nature, on unofficial intimations made by the members of Government. Such a line of proceeding is neces-

Appendix, No. 96.

Revenue Letter to Fort St. George, 16 Dec. 1812.

sarily destructive of all responsibility, and cannot be too strongly disapproved and discountenanced.

5. The other reason adduced by the Board for having taken upon themselves to authorize the decennial leases to be considered as permanent on the expiration of them, without any reference to the final approbation of the Government at home, is, that the orders from us, "*tending*," as they express it, "to prohibit the further extension of a permanent settlement without their authority, related to the zemindarry settlement, the extension of which was not contemplated." The directions, however, which we have at different times conveyed to you since the first introduction of settlements in perpetuity against the extension of such arrangements without our previous sanction, will be found to have a clear and explicit reference, not to the principle on which arrangements of that nature should be founded, but to the importance of deferring an unalterable adjustment of the public demand on the land until every necessary information should be obtained of its value and resources, and of the rights of those connected with it; and if any new arguments were wanting to convince us of the necessity there was for furnishing you with those instructions, they would be supplied by the facts and conclusions contained in your despatch now under reply, upon which we shall have further occasion to remark in this letter. The Board of Revenue are not less incorrect when they describe our orders on the above subject as *tending* to prohibit the formation of permanent settlements without our sanction previously obtained; for not only did those orders from the first, which we transmitted to you on the 11th February 1801, evince a disposition more and more averse to any early proceedings for extending the measure further than it had hitherto gone, but in several instances they positively restricted you from so doing. We here particularly allude to the instructions contained in our Revenue Letters of the 21st July 1802, of the 10th April 1804, and of the 30th August 1809. In the former of these letters, after expressing our hope that it would reach you before any considerable progress should have been made in the actual conclusion of the permanent settlement, and directing that, in such districts where it had not been finally arranged, the measure should be suspended until you should have been able to ascertain whether every possible degree of information had been obtained as to the real value of their resources, we added, "we at the same time think it proper further to direct, that a permanent settlement of the Revenue in the provinces of Malabar and Canara, and of the lands lately ceded by the Nizam, be not concluded until all the previous measures leading thereto shall have been specifically reported to us, accompanied by every possible information that can be procured upon the subject." These orders were repeated in our letter of the 10th April 1804, in the following paragraph: "From the peculiar circumstances connected with the Revenues of the provinces of Malabar and Canara, and of the districts ceded by the Nizam, we have already directed that a permanent settlement of the lands in those districts be not carried into execution without our previous sanction, which direction we now repeat. We much fear that the state of those countries, and the defective information which we at present possess of their real resources, or what they would produce under proper management, will not admit of a fair and adequate settlement for some time to come." And in the last of the despatches to which we have referred, dated the 30th August 1809, in answer to paragraphs 112 to 117 of your letter in the same department, of the 21st October 1806, which represented to us that the Ceded Districts were prepared for a permanent settlement, we observed as follows: "our leading motive, in adopting the great measure of settling the lands in perpetuity, was to improve the condition of the native subjects of British India, and this motive has still all its original influence on our minds; but many weighty considerations connected with this system, and the experience already had of it where it has been longest in practice, recommended great caution in the extension of it, particularly in provinces yet imperfectly known by us. Nothwithstanding, therefore, the opinion you appear to entertain, we are much disposed to proceed with more deliberation to a permanent assessment of those districts, and you will therefore consider our former directions, reported in our letter of the 10th April 1804, prohibiting the conclusion of a permanent settlement in these districts without our previous sanction, as still in force." We also, in the same despatch, positively refused our sanction to the adoption of that measure in the northern division of Coimbatore. The arrangements, therefore, that have been made in the Ceded Districts, and in the northern division of Coimbatore, although rendered by you conditional as to their eventual permanency, are clearly in violation of our orders.

6. If our instructions, under date the 18th December 1811, should have reached Fort St. George before you shall have finally carried those arrangements into effect, which you have communicated to us in your present despatch, we must conclude that the opinions we therein expressed will have caused you to have resumed the consideration of this question; and in that event we shall expect either that you have desisted from your purpose, or if you shall have proceeded in the execution of it, that you will be able to show us that cogent reasons have induced you to disobey our orders.

7. The doubts which we entertain upon this very interesting subject, have since been greatly strengthened by the observations of the Governor-general in Council, who, in a letter of the 14th December 1811, on the subject of the Revenues under the Bengal Presidency, has stated that errors of considerable magnitude had been committed in forming the permanent settlement of the lands under that Presidency. But our attention has been arrested, in a still greater degree, by the judgment you have passed, in the letter to which we are now replying, against the system of permanent rents that was established in the havelly lands of the Northern Circars, and some of our modern possessions under your government; for while we certainly concur in the opinion you have pronounced against the mootahdarry system then established at the recommendation of your Board of Revenue,

and under the authority of the Supreme Government, we are not able to distinguish any substantial difference between that system and the one you have proposed, and, as we find, have actually authorized to be carried into effect.

8. The potail, or headman of a village, was considered to be eligible, under that system, to the more elevated situation of being constituted a mootahdar of a district comprehending many villages, and thus becoming, in point of fact, a zemindar placed *by our creation* in power and authority over the potails of these villages, and over all other proprietors of lands within his mootahdarry.

9. In the plan which you adopted of triennial village leases, and which it appears, by your letter of the 29th February 1812, you had allowed to be extended to the lengthened period of 10 years, the situation of a potail is changed from that of being the headman and hereditary officer of a village, in which there may be, and generally are other landed proprietors, into a tenant *in capite* of all the village, the other proprietors becoming accountable to him, and therefore of necessity falling into the situation of under-tenants. The difference between the two systems appears to us to be in degree, and not in principle, both having a tendency to affect the interests, feelings and rights of the small landed proprietors.

10. In the permanent settlement of the Bengal provinces, the protection of the ryots against the oppressions and exactions of the zemindars was justly held to be the main spring from which the improvement of the country, and of its internal resources, was to be expected; and an express provision was accordingly made in the Regulations that were passed when that settlement was formed and the principles of it promulgated, requiring that pottahs should be given by the zemindars to the ryots. There are, however, but too strong proofs on the records of the Supreme Government, that this Regulation has almost become a dead letter. We have also before us, in the reports of the collector of the province of Ganjam, made to your Board of Revenue in the latter end of the year 1807, a striking instance of the disregard of the zemindars to the provisions of a similar Regulation enacted by you, as applying to the districts which have been permanently settled under your Presidency.

11. The justice and policy upon which those Regulations were founded, appear to have been distinctly in your contemplation, by the 233d paragraph of your letter of the 29th February 1812, in which you state, " that the general rules relating to the plan of settlement will, as soon as practicable, be formed into a Regulation, with the view that the rights of the Government, and of the persons with whom the settlement may be made, and of the mere cultivating ryots, may be clearly defined, and that each party may be maintained by the courts of justice in their respective rights." But we must not conceal from you, that the confidence we should have derived from the design therein expressed, of ascertaining and guarding the rights, not only of the proprietary ryots but those of the mere cultivators of the soil, has been a good deal shaken by the words in the 73d paragraph, where, adverting to the meerassidars, or hereditary proprietors, in the districts of Tanjore, you say, " where the meerassidars may refuse to accede to the settlement of their villages, by either of the modes above set forth, agreements shall be entered into with the paracoodies, or other ryots of the villages, either for a ready-money rent or a moree, on the principles above mentioned; and should neither the paracoodies or other ryots of a village agree to become responsible for the jumma, the village shall be rented out to such of the meerassidars of the talook, or other responsible person, as may be willing to engage, with sufficient security, for the payment of the jumma, for five years;" thereby rendering the hereditary right of the small proprietor, if it should be found to interfere with the arrangement under the permanent settlement, subject to be absorbed in the larger right which you design to create and vest in the village renter; for though you qualify the proposition, by leaving an opinion for responsible ryots to be admitted into the provisions of the village leases, the greater number of the ryots must, we apprehend, from the smallness of their property, be precluded from participating in this advantage.

12. In our Revenue Letter of the 24th August 1804, we observed that, " in forming the materials, at a distant period, for the permanent settlement of the lands of Malabar and Canara, great caution should be used, lest you interfere with rights which had hitherto been considered inviolable, or disturb those ancient boundaries or landmarks which at that time had determined the extent of private property, and by which the proprietors of land have been governed from time immemorial." In our Revenue Letter, also, of the 6th November 1805, when referring to your request to be permitted to settle the lands of Canara in perpetuity, and when noticing the strict regard due to the proprietary rights which individuals in Canara enjoyed in the soil, we took occasion to state, " that not only ought this kind of right, where it was proved to exist, to remain undisturbed, but the perpetual settlement ought not, for the sake of official or Revenue divisions of the country, to place the smaller estates under any kind of subordination to the greater, or at all affect the boundaries by which property had hitherto been separated and distinguished."

13. We recite these passages, because they show that, as soon as we were apprized by you that individual proprietary rights existed in any portion of the territories under your Government, we were most anxiously desirous that they should be respected and maintained. You have now recognized the rights of proprietorship to be possessed by meerassidars; and yet, speaking of those in Tanjore, you say that, " where they may refuse to accede to the settlement of the villages by either of the modes above set forth, agreements shall be entered into with the paracoodies, &c.," thus proposing to act not only in opposition to the principle of the 233d paragraph of your letter of the 29th February 1812, already quoted, by which you had professed your intention of being guided, but in disregard of the sentiments we had so pointedly conveyed to you in August 1804 and November 1805.

Appendix, No. 96.

Revenue Letter to Fort St. George, 16 Dec. 1812.

14. These considerations operate so powerfully on our minds, that even if we could devise the means of removing the other objections which we feel against the measure you have submitted for a permanent settlement, we should most reluctantly sanction its adoption; and we do therefore most anxiously hope, that the authority of Government may not have been extensively committed by you upon it.

15. As far as we can collect from your correspondence, you seem to have been principally induced to propose the settlement upon village leases on account of the supposed incompatibility of the judicial system, which had recently been established in the unsettled districts, with the ryotwar mode of collection. We applaud the principle which first suggested the introduction of that system into the British possessions in India, and we venerate the character from which it emanated: but the experience of nearly 20 years in Bengal has furnished unequivocal evidence that it has not been possible, by every practicable extension of the judicial establishment, to render it adequate to the great end for which it was instituted, namely, the speedy, as well as the impartial, administration of justice; but that while the expenditure has been augmented from the sum of 220,000 *l.*, at which the annual charge for the provinces of Bengal, Behar and Orissa, not including the charge of police and the diet of prisoners, was calculated by Lord Cornwallis, to the sum of 306,000 *l.*, at which the correspondent expenditure had arrived in those provinces by the accounts for 1809-10, and which, by its extension to the Ceded and Conquered Territories under that presidency alone, amounted, in that year, to the alarming expenditure of 870,000 *l.*, still the arrear of causes has gone on increasing, until it has attained a height that calls imperiously for the application of some effectual remedy.

16. The growing accumulation of undecided suits under your presidency, and which, at so early a period since the first introduction of the Bengal judicial code as December 1807, appears to have amounted in the zillah courts alone to 31,482, should in its progress rather have directed your attention to the adoption of some mode, whereby the process might have been simplified and other causes of delay removed, than have made you solicitous for the extension of a system, out of which that accumulation had arisen, accompanied as it has been by an increase of expense, which the resources of your Government are not calculated to meet, and which we found to have amounted, at the same period of 1809-10, to 344,890 *l.*, exclusive of the supreme court, the police, and the diet of prisoners at the presidency; thus making the whole of our judicial charges in India (if we include the expense of the courts under the Bombay Presidency, being 45,950 *l.*) to be no less than 1,260,840 *l.**

17. The expedients which we observe you have since adopted for reducing the judicial arrears, had been some years before resorted to by the Supreme Government, but they have not been found adequate to remedy the evil, which still continues to be extensively felt in the Bengal provinces, notwithstanding the further measures which have been more recently devised for the same purpose. We do not see any reasonable ground to hope that a better result will attend the application of similar remedies on your side of India. The delay of justice must, in a great degree, restrict the positive benefits that must otherwise be derived from the judicial system, and must have the effect of inducing many persons rather to submit to injuries, than to seek for redress under the discouraging circumstances of procrastination, waste of time, and uncertain though perhaps ruinous expense.

18. The incongruity which you represent to exist between the judicial system and the mode which formerly obtained of collecting the Land Revenue from each ryot through the officers of Government, we must confess appears to us to be a species of objection to that mode of collection which may also be brought against a zemindarry or a village system of Revenue management; the only difference being this, that under a ryotwar settlement, the obstructions which are occasioned, by the nature of the judicial process, to the realization of the Land Revenues, are experienced by the European collector; whereas, under the other kinds of settlement, the inconvenience is transferred to the zemindars and renters, who are left to seek the recovery of balances, and the payment of Revenue in disputed cases, by the same methods and according to the same course. It is therefore, as we conceive, the formalities of proceeding in the courts of justice, and not the manner in which the Government administers its territorial Revenues, that we must consider to be the causes of those impediments and difficulties to which you have alluded in your Revenue despatch of the 28th October 1808, and in the one now before us, as having rendered it, in your judgment, necessary no longer to continue the principle of ryotwar annual settlements.

19. After the fullest consideration that we have been able to give to the important subject to which we have now adverted, we are led to think that we could not better consult the interest, both of the British Government in India and of the people living under its protection, than by resorting to an ancient usage of the natives in their village communities, as well for the adjudication of small suits and differences, as for the management of the Revenue; and that, by giving the sanction and aid of our authority to the ministration of potails or headmen, assisted by the punchayets or juries, to which the people have been accustomed, we should provide more efficaciously for the speedy and equitable decision of questions of limited value, than we could hope to do by any Regulations to be carried into effect through the tedious process of courts constituted on the principle of our zillah tribunals.

20. We are aware that it may be said the potails might pervert the influence which such a reference would give them, and make it a source of oppression and vexation to their

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* £. 1,261,344 in the original.

weaker neighbours; but every measure that can be devised, and is to be administered by man, is liable to abuse. It is the duty of Government to apply the best practicable guards and correctives; and it may reasonably be hoped, that the exercise of a vigilant inspection and control over the native judiciary functionaries, together with the aids of rewards and punishments prudently applied, would serve to restrain the unfeeling and corrupt, and to encourage the honest and well-disposed.

21. Colonel Read, Colonel Munro, and other Revenue superintendents under your Government, appear to have availed themselves of the usage to which we have referred, and which has been sanctioned by immemorial custom; and all our inquiries induce us to be strongly of opinion, that justice could not be administered in a way so consonant to the feelings and habits of the people, nor on the whole so satisfactorily, as through the intervention of the village potails and punchayets. We find the same opinion to be strongly maintained and enforced by Lieutenant-colonel Wilks, in his "Historical Sketches of the South of India," recently published in this country, as well as in an official report which he made to the Bengal Government in 1799, on the internal affairs of the Mysore country. The sentiments which he has expressed on this subject were founded on practical observations made in the territories belonging to the Rajah, where, under the wise and efficient management of the Dewan Poorneah, the ancient institutions of the natives were preserved, but purged of those glaring abuses and defects which had crept into them under the reigns of Tippoo Sultaun, and his father, Hyder Ally. Distributive justice appears, from the account of Colonel Wilks, to have been there chiefly conducted through the medium of the potails and punchayets; and in his report, above referred to, he stated his firm belief (a belief which the facts and circumstances related by him seem fairly to warrant), that the substantial objects of the administration of justice, and the protection of the people in their most important rights, were obtained in a respectable degree.

22. In the review which you have presented to us of the zemindarry, the mootahdarry, the village, and the ryotwar modes for conducting the affairs of Land Revenue, the chief objection urged by you against the latter is its detail, which, though calculated to give minute information upon every point, is supposed to be of too complicated a nature to be adopted as a permanent system for the territorial assessment of an extended dominion.

23. Colonel Munro, when in charge of a part of the Baramahl, and successively of Canara, and of Cuddapah and Bellary, which together comprehend a large portion of the territory under your government, did not find his administration impeded by the detail of this system. Your present secretary, Mr. Thackeray, in the very valuable memoir he composed some years ago upon the Land Revenue management of the country, distinctly answered the objection you have suggested. "The detail must," he observes, "be carried on by somebody: the question is, therefore, whether it had better be carried on under collectors or zemindars. The detail will not be very complicated after the rents have been permanently fixed. The making of the jummabundy is the grand source of fraud, and trouble and difficulty: when that is done, the collection will go on of itself. Whenever this is fixed, detail does not much signify, because it is only the business of a few additional writers."

24. The remarks of Colonel Munro on this subject, contained in his report of the 15th August 1807, are equally appropriate. "The chief arguments against the ryotwar system are," he observes, "the great detail of accounts, and the consequent difficulty of management, the interference of Revenue officers in the cultivation, the expense of collection, and the fluctuation of the public revenue. But there seems to be nothing very serious in these objections. When a country is surveyed, and the rent of every field fixed, the accounts become perfectly simple: they are nothing more than a list of ryots and fields; and if the ryots do not next year take new or throw up old land, the same register will serve again. The accounts of the customs, which yield so small a portion of Revenue, are infinitely more intricate and troublesome than those of the land-rent. The additional expense of collection in the ryotwar settlement would be gradually compensated by the rent of waste lands brought into cultivation." And in other passages of his report he observes, "that it is the system which has always prevailed in India, that no other can be permanent, and that however different any new one may be, it must resolve itself into it at last; that it admits of all gradations of large and small farms, as there are ryots who pay from one to one thousand pagodas, and is the best to promote industry and to augment the produce of the country."

25. The elaborate and judicious report of Mr. Place upon the jaghire, is an evidence in confirmation of the foregoing observations, and all tend strongly to oppose your opinion, and to recommend the ryotwar mode of management as the most expedient to be adopted with a view to the equal assessment of the Land Revenue, whilst at the same time it affords the opportunity of applying the corrections of economy and of expedition to the administration of justice, and has a necessary tendency to stimulate the industry, and enlarge the views, of the hereditary proprietors, and to strengthen the confidence of all descriptions of the natives in our Government.

26. The example of Canara may be adduced in corroboration of what we have advanced from other authorities. This province appears, from the reports of the collectors, to have arrived at a high state of improvement, and its inhabitants to be in possession of the substantial benefits which invariably accompany the independent feelings of proprietary right and personal security. The beneficial influence of the ryotwar system may be considered to have been brought to a most satisfactory demonstration in Canara, and we are strongly encouraged, by the examination we have made into the official communications of your collectors, to hope that the adoption of that system in the unsettled districts would, at no great distance of time, produce a spirit of industry, an extension of agricultural undertaking, and

Appendix, No. 96.

Revenue Letter to Fort St. George, 16 Dec. 1812.

and with it an augmentation of the public Revenue, similar to what has taken place in Canara.'

27. The minute of Lord William Bentinck, recorded on your Revenue Consultations of the 28th November 1806, so immediately bears upon this subject, and so perfectly coincides with the sentiments we have here expressed, that we are induced to make the following quotation from it:

"From the first transfer of Canara to the British authority, it has continued a solitary example, I believe, of tranquillity, of an easy and regular realization of the Revenue, and of general prosperity. The causes of such happy effects are, in my opinion, to be found in the tenure of landed property peculiar to the province, and in the moderation with which the rights of the circar to a proportion of the Land Revenue have been exercised. The local situation of Canara is no doubt favourable to the advantageous disposal of its produce, and a strong secondary cause of its state of agricultural improvement; but the two first circumstances I conceive to be the primary causes of the prosperity of Canara. These causes appear to me to contain the certain principles of prosperity wherever they may be introduced.

"I had been early impressed with the great advantages of the ryotwar settlement, as an annual settlement. Those advantages consisted in the equal distribution, and the defined amount of the land-tax, and in the security afforded to the poor against extra assessment from head inhabitants. Every man knew his exact obligations to the circar, and was assured of the quiet enjoyment of the surplus produce of his labour. Hence arose the true encouragement to industry, and from this principle has flowed increased cultivation, and, contrasted with the Revenue of former times, the easy realization of the public revenues.

"From an attentive consideration of these effects, it appeared to me that if an annual settlement with the ryots, founded upon fixed principles, the essential part of which was to secure to the ryot for a year the fruits of his industry, had actually been productive of such decided anvantages, a permanent settlement, founded upon the same principles, but carried to a greater extent in regard to the benefit of the ryot, would produce the same effects in an increased ratio.

"It is not my intention, at present, to argue these positions, but to present to the Board the progress of my own ideas upon this particular question. I had been struck with this opinion before I became acquainted with the exact nature of the tenures of land in Canara, with the average extent of separate estates, and with the rates of the circar assessment. When these circumstances were made known to me, I was astonished with the close resemblance between the actual state of property in Canara and the proposed permanency of the ryotwar settlement. Among other peculiarities, the greater part of the estates, though fully assessed, pay less than ten pagodas per annum to the circar. I shall not enter into further details; I shall only state my satisfaction in finding theory reduced to practice, and speculation proved by the test of the most successful experiment.

"Canara," his Lordship adds, "thus became the great landmark by which I hoped to trace out those principles and regulations which might be applicable to the unsettled districts when the permanent tenures are to be introduced. I have reason to believe, though I cannot speak with any positive certainty, that the same tenures as in Canara existed originally throughout every part of the Peninsula. In other parts, the boundaries of individual rights have been trodden down by the oppression and avarice of despotic authority; but still there exists, in almost every village, the distinction of meerassy inhabitants or hereditary cultivators. Now the hereditary right to cultivate certain lands, and to reap the benefits of that cultivaton, seems to be nearly one and the same thing with the right in the land called property."

28. Mr. Thackeray, then a member of your Board of Revenue, who was, on the proposition of his Lordship, deputed to Canara, Malabar, and the Ceded Districts, for the purpose of ascertaining by statistical inquiries the correctness of those general views and principles, the outlines of which Lord William Bentinck had unfolded in his minute, has, by the result of his investigations, as contained in the valuable report he made on this important subject, afforded an ample confirmation of those views and principles, as deduced, not only from the state of Canara, but also from the improved condition of Malabar and the Ceded Districts under the operation of the ryotwar mode of management. With respect to the latter extensive portion of territory, we have the concurring opinion of the Board of Revenue and your Government, expressed in October 1808, upon a review of the administration of Colonel Munro, during a period of seven years, that it had advanced those districts, and this too, as it appears, under a high scale of rents, from the almost ultimate point of declension, to which they had been sunk by a weak and improvident government, to the degree of prosperity and promise in which they then were; that a mass of revenue, amounting to star pagodas 1,19,90,419 had been collected, with a remission on the whole of only star pagodas 3,415. It further appears from the memorandum of Colonel Munro delivered in to the Acting President in Council, that he therein declared, that "if no alteration was attempted, the Ceded Districts would yield, one year with another, eighteen lacs of pagodas, and that it would never be necessary to call out a single sepoy to support the collections."

29. There are two circumstances, as connected with the question of a ryotwar settlement, which, in addition to the practical illustration here exhibited of the wisdom and efficiency of this system and efficiency of this revenue administration, we deem it proper to mention, as weighing also very strongly in our minds in its favour.

30. The first is, that it secures to us what can, as we conceive, under no other system be secured effectually, the eventual advantage of an adequate revenue from the waste lands of

Appendix, No. 96.

Revenue Settlements.

of the country, as they are brought into cultivation, a source which, under a judicious and enlightened administration of our territorial interest, it is not unreasonable to expect, from past experience, will yield a considerable and annually increasing augmentation to the public resources, and may gradually enable your Government, without reducing the public income, to lower the rate of assessment upon the lands already in cultivation.

31. The other consideration to which we allude is suggested by the natural tendency of the Hindoo law to occasion the division of property, according to which it descends in equal portions to the male children, whether of natural issue or by adoption: an effect which must operate to a very wide extent, and must, of course, be accelerated by the practice which universally obtains in the East of early marriage. Whatever arrangement might, therefore, be made in the districts to which these observations particularly refer, for apportioning lands, or rather for farming as an hereditary property the revenues of them to one or more individuals, could but be of temporary duration, and would, even though opposed by artificial restraints, in direct variance with the established law of Indian inheritance, become in a few generations, under a system of permanent village rents, so divided and subdivided as to proprietary rights in the hereditary farm, as to bring things to a state similar to that in which they would be under the ryotwar management, where the collections of a village would not be made from a few persons but from many. This circumstance alone seems to dictate the principle of collecting the rents according to the ryotwar system, in preference to any other, as being best suited to the local state of the country; whereas a village permanent settlement is one which, in the ordinary course of things, is constantly tending, and must soon give rise, to nearly as much trouble and still more difficulty than a ryotwar asessment. We say more difficulty, because there will be two descriptions of property, dividing and subdividing, viz. the property of the hereditary farmer of the Revenue, whom we should create, and the territorial property of the meerassidars and other cultivators.

32. Such has been the inconvenience and embarrassment experienced, in regard to the realization and security of the public Revenue assessed on the zemindars, in consequence of the fraudulent and collusive allotments of it on the shares of estates that had become divided, that it was thought necessary to pass a regulation in 1807 to prevent any estate from being divided which was assessed by Government at less than one thousand rupees, and for preventing a smaller partition than bore an assessment of 500 rupees. It being, however, found that this Regulation was inadequate to the correction of these evils, and it being also found that the restriction which had been thus laid on the partition of estates *, " had been, and was the cause of considerable injury to numbers of individual shares in such estates, thereby inducing a sacrifice of private rights, which the degree of public inconvenience arising from the minute division of landed property did not appear of sufficient magnitude to justify or require," another regulation was enacted in the year 1811 †, providing " that any putteedar or sharer of a joint undivided estate, having the exclusive and acknowledged right to and possession of *one* or more villages in such estate, shall be at liberty to cause such village or villages to be separated from the general estate;" so that, in progress of time, the large zemindarries in Bengal will be reduced to village zemindarries, a state to which they are already fast approaching, and might, but for the legislative restriction still in force, which we have just noticed, in the end dwindle into estates as small as those belonging to the meerassidars and other ryots in the Peninsula.

33. It remains for us, on the grounds and for the reasons stated, to signify to you our directions, that in all the provinces that may be unsettled when this despatch shall reach you, the principle of the ryotwar system, as it is termed, shall be acted upon, and that where the village rents upon any other principle shall have been established, the leases shall be declared terminable at the expiration of the period for which they may have been granted; and that, if such a measure be not already adopted, an express stipulation be made, requiring the issue of pottahs by the renters to the ryots, on pain of forfeiting their leases.

34. Considering it also to be essentially necessary, in order to obtain correct accounts of the cultivation and produce of the land, that the curnums of the villages should be kept as free as possible from the control and influence of the renter during the terms of their leases, we further direct, if this has not been done, that measures be taken to place them under the direct authority and superintendence of the collectors of the districts, so as to be immediately responsible to them for the due discharge of their duty.

35. We also direct, that you cause inquiry to be made by the collectors, as to how far, and in what manner, the Regulations under your Government, in regard to the issue of pottahs to the ryots, has been and is attended to, not only in the unsettled districts, but also in those permanently settled, and that you put us in possession of the result of the information you shall receive on this subject.

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* Preamble to Regulation IX. † Regulation XI.

Appendix, No. 97.

Appendix, No. 97.

Revenue Letter
from
Fort St. George,
12 Aug. 1814.

REVENUE LETTER from *Fort St. George*, dated the 12th August 1814.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Par. 1. Having fully considered the letter from your Honourable Court in this department, dated the 16th of December 1812, we propose, at this time, to enter into an explanation of our sentiments on the several branches of the very important subject to which it relates. We have already acknowledged the receipt of that letter, and stated the measures which it induced us to adopt, and we trust that the consideration which it was necessary for us to give to its contents, and the information connected with them which we have been enabled to acquire, will be allowed by your Honourable Court to account and to compensate for the delay in preparing the present despatch.

2. In as far as the letter from your Honourable Court is to be regarded as indicating any disposition to postpone the conclusion of a permanent settlement of the Land Revenue, in the districts in which it has not already been settled, it may be sufficient for us to refer to the representation on that point submitted to your Honourable Court, in the letter from this Government, dated the 5th March 1813. We entertain no manner of doubt that abundant information has already been procured with regard to the resources of the country, and that those resources are in great danger of being deteriorated by the want of a permanent settlement, and have actually suffered deterioration from that cause. The settlement requires to be concluded cautiously and deliberately, and it must therefore be a work of time; but all the reflection which we are capable of bestowing upon the subject, and all the experience which we have gained concerning it, concur in satisfying our minds, that it is a work which ought to be undertaken without further delay.

3. We trust that the doubt thrown out in the despatches from your Honourable Court, dated the 1st February 1811 and 15th January 1812, as to the policy of binding the Government, under no circumstances and at no period, to increase its demand upon landed property, is now laid aside, since, for the reasons stated in the letter from this Government of the 5th of March 1813, our minds are completely satisfied on that point also. Our fear is, not that the Government will ever be excluded from a fair participation in the augmented resources of the country, whether the Land Revenue be permanently settled or not, but that the resources of the country must decline, unless they are cherished by a liberal and judicious system of management; and we are persuaded that a permanent settlement of the Land Revenue is more than any other circumstance essential to such a system.

4. With these explanations as to the preliminary questions whether or not the Land Revenue ought to be settled in perpetuity at all, and whether or not such a settlement ought to be concluded without further delay, we shall proceed to reply to your Honourable Court's letter, as concerning the ulterior question, what description of permanent settlement it is most desirable to introduce.

5. Your Honourable Court have been pleased to signify to us your directions, that in all the provinces that might be unsettled when those directions might reach us, the principle of the ryotwar system should be acted upon, and to explain the respects in which the village system, that was in progress when your directions did reach us, is considered by your Honourable Court to be contrary to that principle. Deeming it, as we do, to be indispensably necessary that a permanent settlement of the Land Revenue should take place, we are led by your Honourable Court's despatch to consider, with reference to the sentiments expressed in it, how far the ryotwar system and the village system are respectively adapted to that purpose, and how far they are at variance with each other. In so doing, we believe we shall be able to bring before your Honourable Court most of the observations which it will be necessary for us to offer in reply to your despatch.

6. Every writing of Colonel Munro's is entitled to attention. His vigorous and comprehensive understanding, the range which his mind takes through the whole science of political economy, the simplicity and clearness with which all his ideas are unfolded, his long and extensive experience, and his uniform success, rank him high as an authority in all matters relating to the Revenues of India. Independently of the general interest excited by the character of its author, his paper, dated the 15th of August 1807, claims notice, as containing the only project of a ryotwar permanent settlement. To that paper your Honourable Court's despatch makes a marked reference, and we accordingly feel ourselves at liberty to regard the project which it contains as the permanent settlement which your Honourable Court would wish to introduce. In speaking of the *ryotwar* system, we therefore beg, for the sake of accuracy, to be understood to mean the system recommended in Colonel Munro's letter of the 15th of August 1807.

7. The first objection to such a system is its impracticability. Colonel Munro does, indeed, propose to grant a remission, generally of 25, and in particular cases of 33 per cent. on the survey assessment; but the exigencies of the Government put such a remission entirely out of the question. The success of that, or of any other system, would no doubt be materially promoted by a remission; for it is vain to disguise the truth, that the prosperity of the country is seriously depressed by the public burthens. The assessment is heavier than the country can bear without injury. It has hitherto been exacted by resorting to all

Appendix, No. 97.

Revenue Settlements.

the expedients within the reach of the Revenue officers: it cannot be permanently secured, unless the proportion which it bears to the produce of the country be diminished; and this is the grand effect which, it is hoped, a permanent settlement may be so contrived as to produce, without any large remission of the amount of Revenue at present collected. But, beneficial as its effects would certainly be, the proposed remission is too large to be made; and we have the testimony of Colonel Munro himself, and of every other authority, that without it the proposed system could not be carried into effect. The ryots will not voluntarily engage to cultivate more land and pay more rent, as they were formerly compelled to do, than suits their convenience and interest. While they are allowed to enjoy the emancipation which the administration of equal laws has conferred upon them, they will enter into no settlement not involving a considerable remission of the present amount of Revenue. In expressing this opinion, we would not be understood to say that, where the survey assessment has been introduced it is universally oppressive, but that it is so in the aggregate; and that the whole amount of it, or indeed the same amount even as heretofore, could not be collected by ryotwar management without the same compulsive means as were formerly employed. Colonel Munro, in his report of the 25th of August 1805, states that if the ryots were freed from every species of restraint, they would probably throw up one-fourth part of the land under cultivation, from inability to cultivate it properly. Since the date of that report, the ryots have been freed from every species of restraint, so that under a ryotwar system, whether annual or permanent, there would, according to the judgment formed by Colonel Munro, be a reduction of one-fourth part of the Revenue.

8. The case was different so long as the ryots were held in bondage by the collector, and all the energies of Government were directed to the one object of exacting from the country the largest amount of Revenue which it could afford to pay. The ryots were then compelled, as Colonel Munro's report above referred to shows, to rent land exceeding by one-fourth part the extent of what they were capable of cultivating to their own advantage. But of the two evils, one or other of which is essential to the successful re-establishment of the ryotwar system, it is presumed that it would be accounted the smaller, that a large remission of Revenue should be made, rather than that the thraldom from which the ryots have been emancipated by the courts of justice should again be exercised over them. If that system must be restored, the alternative will be between an immediate, though not a permanent reduction of Revenue, and the use of compulsory means to collect the present Revenue without reduction.

9. It was to avoid the necessity of either of these evils, that the Government judged it indispensable to abandon the ryotwar system; and it was believed that the village system, which was substituted for it, independently of its other advantages, had this in its favour, that it might, without any considerable present abatement of Revenue, be introduced and acted upon with the free and cordial consent of the people. The joint responsibility of the whole village for the whole rent fixed upon it, would, it seemed, provide sufficiently for the security of the public Revenue, while the benefits of the system would be better appreciated and improved by village-renters, than by any other class of people on whom they could be conferred.

10. But even if a ryotwar settlement had been practicable without a reduction of Revenue, ill suited to the exigencies of the Government, and without the former system of complete constraint upon the labour and locality of the ryots, still the inquisitorial interference which it requires the Revenue officers of Government to exercise over the property of the ryots in the soil, and every thing relating to the management of that property, must have rendered it a perpetual engine of fraud and oppression. It is proposed that the tehsildar should every year ascertain what quantity of each ryot's farm is actually occupied; that if the ryot increase or diminish his cultivation he should require him to throw up or occupy proportionate quantities of good and of bad land, and that the distribution of water, of tuccavy, and of occasional remissions of Revenue, and the repair of tanks, wells, &c. should not merely in their general scale, but in the most minute particulars, be regulated under the orders of the collector, and of course in the first instance by his native servants. If the primary object of a permanent settlement be to give the people the management of their own affairs, from the belief that their affairs will be infinitely better managed by themselves than by public officers, how little would that object be attained under such a system? How entirely would all management still remain in those hands from which it was meant to transfer it? It is singular, that under a system professedly designed to protect the rights and interests of landed proprietors, they are to forfeit all property in any land which, through general or peculiar calamity, or indolence or mismanagement, they may any year fail to cultivate, and their property in it is, on every such occurrence, to escheat to the Government: assuredly, a more violent encroachment on landed property, where it really exists, than ever was attempted under any other system: but, independently of the evil of this giving and taking of the land, the mode of effecting it leaves the landed proprietor (as he is nevertheless esteemed) entirely at the mercy of the very superintendents from whose interference it was proposed to extricate him. He is not secure against a fraudulent measurement or estimation of the land he quits or the land he occupies: nay, if to escape from this mode of oppression, he resolves not to alter his limits, the current business of agriculture, the means of irrigation, the distribution of tuccavy, or of an abatement of rent on account of calamity, all must be regulated by men who have no interest in his prosperity, no sympathy with his feelings. Surely it were better that confidence should be reposed where self-interest affords a security against its being abused, and that the people should be left to improve the country in their own way, without the incumbrance of useless and ill-judged aid from public officers, and without the dread of their oppression and rapacity. At any rate,

Appendix, No. 97.

Revenue Letter from Fort St. George, 12 Aug. 1814.

rate, we own that the ryotwar system proposed by Colonel Munro seems to us, in no respect, to deserve the name of a permanent settlement of the Land Revenue, but, on the contrary, to leave Land Revenue and landed property as unsettled as ever, and the people liable to all that prying, meddling interference of public officers, under which no private concerns can prosper.

11. We do not dwell on the fluctuations of the Land Revenue which the very nature of the system implies, for we admit that Colonel Munro's explanations on that head are satisfactory; and, as we have repeatedly explained to your Honourable Court, we are thoroughly persuaded that, whatever be the nature of the permanent settlement, or whether the Land Revenue be settled or left uncertain, Government will always possess the means of raising as high rents as the land can bear, and that, if they cannot bear as high rents hereafter as have been paid hitherto, no system which can be devised will protect the Government from suffering by the impoverishment of the country. What we do insist upon is, that a system under which the extension and limitation of tillage are to be regulated by public officers, is not one calculated to promote the prosperity of the country, is wanting in all the attributes of a permanent system, and particularly in that essential quality of substituting for the control of the servants of Government (awkward, ill-judged, and corrupt as it must generally be), that intelligence, activity, perseverance and frugality, which never fail to be prompted by a sense of private interest, and finally is less accommodated to the feelings of the people at large (the object to which your Honourable Court justly attaches so great importance), than an arrangement which, even by a compromise of some portion of the rights that a benevolent government might wish to impart to them, should confide their interests to their own care, and to the guardianship of private persons whose welfare is interwoven with theirs. We still indulge the hope that such an arrangement may be effected, even without such a compromise.

12. It is worthy of remark, that although Colonel Munro, in favour of the ryotwar system, has represented it as being the system which has always prevailed in India, and the only one that can be permanent, yet the scheme which he himself has laid down not only has reference to the village system, and is dependent upon it, but even in part resolves itself into that system. The seventh article of the proposed settlement provides that the village shall be responsible, to the extent of 10 per cent., for the deficiencies of particular ryots in it; and the 12th article provides, that potails and other village servants shall remain under the collector, thus recognising the constitution of the village community on which the village settlement is founded, and the authority of village officers over the renters, who professedly are to be rendered independent. This is no oversight of Colonel Munro's; for so long ago as the 9th of November 1800, he observed, in one of his reports on the revenues of Canara, that "all systems of Indian Revenue must end in making a direct settlement with every independent landholder, without the intervention of any superior lord, and in making every one of them answerable for his own rent, and *the whole of the estates composing a village answerable for the failure of any particular estate therein by a second assessment.*" In like manner, Mr. Thackeray, next to Colonel Munro, the ablest and most strenuous advocate for the ryotwar system (though his opinions have latterly undergone a change), has stated, in his report upon Malabar, Canara and the Ceded Districts, drawn up in favour of the ryotwar system, that "we ought to make a permanent settlement with the whole inhabitants for the whole lands of the village."

13. We do not argue, from what we have quoted above, that the ryotwar system and the village system, which it has been our anxious desire to see introduced, are substantially the same; but we hold ourselves entitled to say, that the proposed mode of acting upon the ryotwar system rests upon those circumstances in the municipal constitution of India which point out a village settlement as being best adapted to the country, and that the supplementary assessment is a manifest departure from the ryotwar system, and a partial substitution, in that respect, of the system of village rents.

14. If it be maintained, that the use which is to be made of potails and other village officers, in the proposed ryotwar system, is only such as, under every system, must be made of them, we can conceive no ampler admission that the village system is that which is best adapted to the country.

15. In stating that the ryotwar system has always prevailed in India, we can only understand Colonel Munro to mean that it has prevailed, not to the suppression of the village system, but in subordination to it. The rent of each village was settled with the heads of the village, and by them was subdivided, according to usage and to common consent, among the inhabitants at large. The integrity of the village was preserved inviolate throughout all its relations to the circar: its disunion was confined within itself. It is believed, that even the novel measures first adopted by the officers of the British Government, for the purpose of ascertaining with accuracy the resources of every part of the country, even the surveys of the lands, the assessments formed upon them, the substitution of money rents for rents in kind, and the nominal intercourse between each individual ryot and the public servants, have trenched but little upon the constitution of Indian villages and the revenue system so naturally resulting from it; and it seems certain that every encroachment of the kind is an innovation, and that, whatever be its merits, at least the plea of immemorial usage cannot justly be advanced in its support.

16. Thus much concerning the use to be made of the village institutions in the proposed ryotwar settlement; but, with respect to the intended departure from the principles of that settlement in the supplementary assessment on the village for the deficiencies of particular ryots, we beg leave to observe, that it would involve an act of injustice, from which the village settlement, even in the very respect in which it has here been copied, is free. According

ing to the village settlement, the village, it is true, is jointly responsible; but it is, at the same time, jointly managed. According to the ryotwar system, on the other hand, the ryots, who have had no part in the mismanagement of their neighbour's farms, are to be subjected, in part, to the penalty attached to it: nay more, they are not to be armed with power to guard against this unmerited misfortune, by taking timely precautions to provide for the cultivation of the farms which threaten to bring it upon them, to save their produce from being fraudulently or prodigally misapplied, or to seek other means of indemnifying themselves; but they are to be held liable to punishment for the remissness or forbearance of the revenue officers of Government, and for the ignorance, carelessness, fraud and prodigality of their neighbours, as if the fault were in all these cases the same and their own. If this objection to the ryotwar settlement be removed, by cancelling the article on which it is founded, it follows that one of the securities for the rent which has been thought necessary will be lost.

17. Your Honourable Court have been pleased to observe, that the difference between the zemindar and the village system appears to you to be in degree, and not in principle, both having a tendency to affect the interests, feelings and rights of the small landed proprietors; but this Government will have failed entirely in their intention, if the system which they proposed to introduce is not calculated, above every other, to promote the interests of landed proprietors of every degree, to gratify their feelings and to secure their rights. The system is founded upon those municipal institutions which are respected and venerated by the people. Under it no new men are set up as landlords, no estates are transferred by sale; but where landed property exists it is confirmed to its owners, and where it has been swallowed up in the demands of Government, that possession which may, it is hoped, by a liberal system of revenue administration, grow into property, is continued to those who have hitherto enjoyed it. We do not mean to assert that these principles of the proposed settlement have been fully acted upon in the progress already made in it, nor that it will in all cases be found practicable to act upon them, but only that these are the principles of the settlement, and that they are such as we still hope may gain the approbation of your Honourable Court.

18. The deviations from the principles of the proposed settlement which have originated in oversight, misapprehension, or an adherence to views adverse to those according to which the principles were determinated upon, may still be corrected, if the progress already made should be admitted by your Honourable Court as the ground-work of a permanent system. There is sufficient time to revise what has been done, and we, as well as the Board of Revenue and the collectors, are deeply impressed with a sense of the importance of the subject, and of the necessity of considering it with the most mature deliberation.

19. We had the honour of transmitting to your Honourable Court, with our despatch from this department dated the 4th of February last, copies of all the papers relating to the settlement of the southern division of Arcot. We now transmit copies of those relating to the settlement of the district of Cuddapah. From them your Honourable Court will be enabled to judge how far the intended system is conformable to your views, and how far the progress already made in it is conformable to the principles laid down by the Government..

20. With respect to such deviations from the intended system as may arise from the impracticability of acting, in every case, upon all the principles according to which it is framed, we only beg leave to express our hope and belief, that they will not ultimately be found numerous, and to observe that practical imperfections must be expected to occur even in the most faultless systems. Of one thing, under any event, your Honourable Court may rest assured, that if it be impossible to elevate every ryot above the condition which he has hitherto occupied, at least he shall be robbed of none of the rights he has hitherto enjoyed. The good which may be done to the country at large, and to the better orders of the inhabitants, shall not be done at the expense of those who may of necessity have the smallest share in it.

21. Reverting to your Honourable Court's observations on the regard due to the feelings, rights and interests of the small landed proprietors, and fully acknowledging their justice and propriety, we are sure that your Honourable Court will, on the other hand, concur with us in maintaining, that no less regard is due to the more considerable proprietors, and that a levelling system, which should reduce head inhabitants to the condition of their inferiors, would be even more deserving of reprobation, than one which should prevent their inferiors from rising to a higher station than they have hitherto occupied. The argument, in both cases, is indeed the same; and the earnestness with which it has been pressed by your Honourable Court on the side on which you conceive that the danger lies, affords us the best assurance that its force will also be admitted on the other side. All ryots are not meerassidars, nor are all meerassidars on the same scale; and there are other feelings, other rights, and other interests besides those generated by a visionary or overrated property in the soil, which are deserving of consideration in forming a permanent settlement of the Land Revenue, whereby the soil is to acquire a new value, and the property in it to become real and substantial. The persons possessing such claims to consideration are themselves the chief landholders: they are not strangers who have no sympathy with the people, and no acquaintance with the country, but all their own habitudes and all the sentiments of others are suitable to the stations which, to a certain degree, they have always filled, and which it is proposed to improve and perpetuate in their favour; and they would not unreasonably feel themselves degraded and aggrieved, if the rank and influence which they have hitherto possessed were to fall a sacrifice to the object of aggrandizing their

dependents, by giving a real and considerable value to their insignificant, if not imaginary, property in the soil. We may illustrate these observations, by supposing how great would be the injustice of forming a permanent settlement for the estates of any old established zemindar not with himself but with his ryots, who possess precisely the same description of small landed property belonging to the inferior ryots in most parts of the unsettled districts of this Government.

22. Your Honourable Court have mentioned two considerations, as weighing very strongly in your minds in favour of a ryotwar settlement. The first is, that under no other system can the advantage of an adequate Revenue from the waste land be secured. We confess that we are not aware in what the justness of this observation consists. It does not form part of our scheme, in prosecuting the present village settlement, that the waste lands shall indiscriminately and unnecessarily be surrendered; neither are we sensible of any incongruity between the principles of the village settlement and the retention of such part of the waste lands as it may be found advisable to retain. But, on the other hand, if the practicability or success of a settlement of the lands under cultivation depends upon the simultaneous settlement of the waste lands; if the one cannot be settled at all, or cannot be settled to advantage without the other, then under the ryotwar system, as well as under the village system, the waste land must be given up. The point, as it seems to us, does not turn upon the system that may be pursued, but entirely upon its own expediency. If it be better to reserve the waste land, it will not be given up under the village system; if it be better to give it up, it would not, even under the ryotwar system, be reserved.

23. But from the opinions of the local officers of this Government, confirmed in some respects by our own consideration of the subject, we own that we incline to think it will be found expedient to include at least a great part of the waste land in the settlement of the land under cultivation. The reasons of our thinking so are, first, that a certain portion of waste land is necessary to the convenience of every village for pasture and other purposes, and that the inhabitants would be averse either to enter into a perpetual settlement for villages, from the waste land of which they were liable to be at a future period ejected, or to bestow great pains or expense in improving such villages; secondly, that the inhabitants would feel apprehensive either that the reserved waste lands might be rented hereafter to others, who would thrive at their expense, or that they might be precluded, by the engagements they had entered into for the lands under cultivation, from renting the waste lands on more favourable terms; thirdly, that if the renters are properly selected, it would be desirable to make over to them the waste lands, for the purpose of ultimately alleviating the pressure of the present land rent, and of stimulating their exertions in the meanwhile by the hope of that alleviation.

24. But, after all, we attach much less importance to this point than your Honourable Court has done. The grand difference between the view at present taken in England regarding Indian Land Revenue, and that taken here, seems to be, that in England the fear is that the public demands upon the resources of India may not keep pace with its prosperity; while here the universal sentiment, we believe without any exception whatever, is, that the prosperity of the country is so much depressed by the public demands, that without the most liberal and judicious management, there is more danger of its resources declining than room to hope for their speedy increase. This is a sentiment which we cannot too strongly convey to your Honourable Court. It is addressed to your wisdom, to your sense of justice, to your humanity: it concerns the successful administration of your Government no less than the welfare and happiness of a numerous population, and the prosperity of an extensive country, favoured by nature, protected from internal commotion and foreign assault, and requiring only moderation in the demands of Government upon its resources to render it rich and flourishing. Compared with the attainment of these great ends, of how little value appears every sacrifice which can be made for them? But when it is considered, that it may be found the best means of rendering the waste lands productive to include them in a permanent settlement, that perhaps no other means might be extensively effectual, and that if these means succeed the Government will easily devise methods for participating in their produce, the supposed sacrifice dwindles into nothing, or rather the great ends in view are to be promoted, not only without loss to Government, but by a politic measure which may ultimately create new resources, out of which its wants may be supplied, as well as increase those on which it now relies. The state of things supposed in the apprehension which your Honourable Court appears to entertain, is the reverse of that from which our present difficulties proceed; for we see with concern, that the necessities of Government compel us to exact from the people so large a proportion of the produce of the soil that a bare subsistence is left for those by whom it is cultivated, and land-rent, where it is known at all, is of so trifling an amount as hardly ever to be disjoined from the hire of the labourers. And can it be imagined, that the difficulty of raising Revenue would be increased by an increase of the funds out of which it must be drawn; or, unless the Revenue were to be increased in the same proportion, that the difficulty would not be proportionately diminished.

25. Although, for the reasons above stated, we consider the reservation of the waste land to be a less important point than it has seemed to your Honourable Court to be, yet we can venture to refer your Honourable Court to the instructions issued by us on the subject, as evidence of our having no inclination to give up the waste land gratuitously.

26. The second consideration mentioned by your Honourable Court as weighing strongly in favour of a ryotwar settlement is, that all other settlements must, in the end, resolve themselves into a ryotwar settlement, in consequence of the subdivision of property resulting from the early marriages and the laws of inheritance among the Hindoos. But we beg leave to

Appendix, No. 97.

Revenue Settlements.

to observe, that the community of goods produced by the early marriages and the laws of inheritance among the Hindoos, would not infringe upon the unity of the obligation entered into by a village renter. The increase of a family would not lead to a partition of the landed property of its original patriarch, but would only entitle all the members of the family to participate in the fruits of the property. Moreover, the principle of the village settlement is that the whole village collectively should be answerable for the whole rent of it, and no partition of property in the village would affect that principle. In both these respects, therefore, the proposed village settlement is without any tendency to resolve itself into a ryotwar settlement.

27. But we confess that we are far from being disposed to admit the argument, that a village settlement is liable to resolve itself, in respect of the number of renters, into a ryotwar settlement (even were it made good), as being by any means conclusive against the formation of such a settlement, provided that its primary object of improving the country were effected. The Revenue would be secured, and the control of public officers, the worst feature of a ryotwar settlement, would be unnecessary. If these two obstacles to a ryotwar settlement were removed by the value imparted to land, the detail of management which it requires would then, in truth, according to the representation of the advocates for the system, only give employment to a few more accountants, and form no objection against it.

28. Your Honourable Court have argued, that the principal inducement to propose the village settlement seems to have been, an imputed incompatibility between the ryotwar settlement and the judicial system; that the incompatibility exists in the formalities of the judicial system, not in the nature of the Revenue settlement, and would be experienced as much under a zemindarry or village as under a ryotwarry settlement, with this difference, that its evils would fall upon the zemindar or village renter instead of the collector; and that the other objections to the judicial system, consisting in its expense and its irremediable tardiness and insufficiency of operation, suggest the propriety rather of revising its constitution, than of allowing it to stand in the way of Revenue arrangements, which, but for it, would be found practicable and expedient. The force of these observations, as they affect the great Revenue question at issue, will, we trust, be materially weakened by the exposition of our views, which the preceding part of this letter affords. As they affect the expense and the operation of the judicial system, we shall, at an early period, have the honour of replying to them in the Judicial department. We have already shown, that independently of all supposed incompatibility between the ryotwar settlement and the judicial system, there is sufficient ground for rejecting that mode of Revenue arrangement; and we hope to be able to make it appear to the satisfaction of your Honourable Court, that the objections urged against the judicial system admit of being answered. There are only two observations regarding the imputed incompatibility of the ryotwar settlement with the judicial system which we feel it to be necessary to submit to your Honourable Court at the present time.

First, We do not concur in the opinion of your Honourable Court, that under a zemindarry or village system, the same difficulty in conforming to the provisions of the Judicial Regulations for the recovery of Revenue arrears would be experienced by zemindars or village renters, as the collector would experience under the ryotwar system. To secure the just demands of Government upon the ryots, the collector must have recourse to legal measures, ignorant as he must be of all those personal considerations by which prudence and humanity would often dictate that the rigour of the law should be softened. It is only in most cases to the general pleas for an abatement of rent, founded on an adverse or unhealthy season, or on the ravages of war, that he can listen. In the same manner, he is unfit to employ those precautions arising from an intimate knowledge of the persons with whom he has to deal, by which the necessity of resorting to law might be prevented. But village renters in particular must be supposed to possess such an acquaintance with the character, conduct and circumstances of every individual among their under-tenants, and to feel so near an interest and so tender a solicitude in his welfare, as to make an arrear of rent, where the rent is moderate, a rare occurrence, and to render them very anxious to refrain from legal proceedings for recovering it: we therefore think, that in whatever may be supposed to consist the incompatibility between the judicial system and a ryotwar settlement, that system would not be found in the same degree incompatible with the proposed village lease settlement.

29. But, in the second place, the incompatibility of the judicial system with a ryotwar settlement consists infinitely less in the formalities with which it invests the administration of justice, than in the fact that, under it, justice is, for the first time, administered between the Government and the people. The forms of law have rendered it *difficult* to adhere to the ryotwar mode of management, but it is substantial justice alone that has rendered it *impracticable*. The collectors of the Ceded Districts, in particular the collector of the northern division of Arcot, and the Board of Revenue, have reiterated their representations, that the ryots now refuse to cultivate more lands, or to pay more Revenue, than suit their convenience or interests; that they have been emancipated by the Regulations; that the Regulations have opened a free market for agricultural labour and stock; that it is necessary either to arm the collectors with their former compulsory powers, or to devise a principle more consistent with the judicial regulations than compulsion. Legal forms have nothing to do with the incompatibility pointed out in these representations, and no change in the forms of law would remove that incompatibility, while justice continued to be administered.

30. From the papers transmitted to your Honourable Court, regarding the decennial village lease settlement for the southern division of Arcot and that for the district of Cuddapah, as well as from the other papers on the subject, it will be seen that the under-tenants of the new leases are to be furnished with pottahs by the village renters, and that the curnums and village renters are to be kept in all cases distinct from each other. The Regulation for

Appendix, No. 97.

Revenue Letter from Fort St. George, 12 Aug. 1814.

for the lease, independently of the security afforded by the pottahs, will effectually provide against any transgression by the village renters, beyond their own rights, upon those of the under-tenants. The omission to grant pottahs, which proceeds less frequently from the disinclination of the renters to grant them than from that of the under-tenants to enter into the corresponding obligation on their part, will thus, as in the zemindarry settlement, involve the under-tenants in no forfeiture of any advantages they have hitherto enjoyed.

31. We have already apprized your Honourable Court of the measures which were adopted by us on the receipt of your letter dated the 16th December 1812. In most of the unsettled districts, the faith of the Government had been pledged to conclude a village lease settlement; but in these the settlement has been expressly restricted to a period of 10 years, instead of being, as before the receipt of your instructions, considered preparatory to a permanent settlement. Wherever the Government was free to form any sort of settlement it might prefer, we have, under your orders, reverted to the ryotwar system. In the present letter we have taken a comparative view of the ryotwar and village systems, with reference to the advantages which have been ascribed to the former and to the objections to which the latter has been deemed liable, and we have endeavoured to bring together all the explanations on the subject which your Honourable Court may be desirous of receiving. We shall await your further orders with an anxiety proportioned to the importance of the point at issue, and to our desire that our conduct and our sentiments in regard to it may receive the approbation of your Honourable Court.

32. As immediately connected with the subject of the present despatch, we have the honour herewith to forward a copy of a letter addressed, under our instructions, to the Board of Revenue, on the 2d instant.

We have, &c.

Fort St. George,
12th August 1814.

(signed) *T. Hislop,*
R. Fullerton,
Robt. Alexander.

Appendix No. 98.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

EXTRACTS from a Minute of the Board of Revenue, dated the 5th of January 1818.

Par. 1. THE Board proceed to take into consideration the voluminous correspondence noted below*, connected with the important orders from England, directing the abandonment of the existing system of Revenue administration, and the introduction of the ryotwar mode of settlement and collection, in all practicable cases, throughout the provinces subject to the Government of Fort St. George.

2. From the time that the East India Company first acquired the sovereignty of these territories the Land Revenue has continued to constitute the chief branch of the public resources; and from its paramount financial importance, as well as from its intimate connexion with the interests of the great agricultural body of the people, discussions respecting the preferable mode of managing this Revenue have occupied a considerable share of attention, not only on the part of every successive Indian Government and their subordinate Boards, but of the controlling authorities, and occasionally even of the Legislature at home.

3. In consequence of the fluctuating nature of our administration, however, both at home and abroad, a preference has been given at different periods to different Revenue systems. The zemindarry settlement, the settlement on lease to intermediate renters, the village settlement on lease with the inhabitants, and the ryotwar settlement, have each had their advocates both in India and England; each in its turn has been adopted, established and abandoned; and each therefore may now be found partially to obtain in some of the districts under this presidency †.

4. That this instability in our system of Revenue management has long been, and still continues to be, an evil of great magnitude, appears to be universally acknowledged; and the object of the Honourable Court of Directors in directing the introduction of the new mode of settlement, prescribed in their late Revenue despatches, seems to be the final adoption of a fixed and permanent arrangement respecting their Land Revenue, by the establishment, in

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* From the Chief Secretary to Government, under date the 11th September 1812; to the Government, under date the 28th January 1813; from the Chief Secretary to Government, under date the 8th June 1813; to the Government, under date the 16th June and 16th August 1813; to the Chief Secretary to Government, under date the 30th August 1813; from the Secretary to Government in the Revenue Department, under date the 3d September 1813, 1st July 1814, 29th March 1815, and 20th October 1815.

† The zemindarry settlement prevails in Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Guntoor, Salem, Chingleput, the Cuddalore district, and the western, southern, and Chittoor pollams. The ryotwar in Malabar, Canara, Coimbatore, Madura, and Dindigul. The village lease in the Ceded Districts, Nellore, the two divisions of Arcot, Palnaud, Trichinopoly, Tinnevelly, and Tanjore. Single villages are sometimes even now rented out to individuals not connected with the villages; but whole talooks have not been so rented for a long time, except the talooks granted in rent to Major Evans, which have since been resumed by Government.

all practicable cases, of the ryotwar settlement, selected, after much discussion and investigation in England, as the least objectionable and most profitable of the different systems that have hitherto prevailed, and modified so as to conform to the general principles of justice prescribed by the British Legislature for the government of India.

5. In order to prevent any misunderstanding, on the part of the subordinate local officers, in carrying the orders from England into effect, it will be necessary to illustrate the general principles of the modified ryotwar system, as prescribed by the Honourable Court of Directors, and to explain, for the information of the several collectors, the chief points in which it differs from the settlements at present in force in their respective districts.

6. For the better understanding of this important subject, the Board find it necessary, in the first instance, to advert to the subject of private property in the land, more especially as, entering on a system of Revenue administration novel to many of the local Revenue officers, it is particularly necessary to caution them against any infraction of individual rights, which the Board observe that it is the particular desire of the Honourable Court of Directors to uphold, but which can never be efficiently protected so long as they continue imperfectly understood.

7. In the territories subject to this Government, the persons whose rights are more or less immediately connected with the soil, and, consequently, with the Land Revenue, may be divided into three distinct classes, *the actual labourer, the ryot,* or cultivating inhabitant, and *the zemindar;* but the rights of the two former of these classes are found to vary with the different nations to which they belong.

8. It may be useful here to explain, that most ryots employ labourers to aid them in the tillage of the land they occupy; but in some districts (districts abounding in dry grain land particularly) labourers occasionally become proprietors of a plough; in other words, there is a class of poor ryots who plough in the season of cultivation, and follow other pursuits for a livelihood when it is over. In some instances zemindars, renters of a talook or village, have ploughs of their own, worked by their own labourers and bullocks; this is not, however, a general practice, nor a practice in any case carried to a great extent. All intermediate agents between the ryot and the Government, whether permanent or temporary, receive the public Revenue demandable from the land cultivated by the ryots; but with the exceptions specified, and a few others, they seldom engage in cultivation.

9. The provinces now subject to this Government appear originally to have constituted several distinct Hindoo States, which are still to be traced by the difference of language, manners and customs, that so strongly distinguish the inhabitants of one part of the country from the other. The five northern circars of Ganjam, Vizagapatam, Rajahmundry, Masulipatam and Guntoor, together with the districts of Bellary, Cuddapah, Palnaud and Nellore, or wherever the Telinga is the language of the people, may be considered one of these; the second may be said to include the district of Chingleput, the two divisions of the Arcot Soobah, Salem*, Baramahl, Coimbatore, Madura, Dindigul, Trichinopoly, Tanjore and Tinnevelly, or wherever the Tamil language is spoken; and the third comprises the provinces of Malabar and Canara, on the other coast of the Peninsula, where the Malayalam and Toolavoo are the vernacular dialects of the country.

The Rights of the Labourer.

10. In all of these districts the labourer, who holds the plough and performs the inferior offices of husbandry, is of the lowest, poorest, most ignorant, yet most numerous order in society; in general an outcast, or at least often of the degraded class of Hindoos, and therefore usually resident in the outskirts of his village, every where without any property in the land which he can transfer by gift, sale or bequest, and receiving from his employer, the ryot, little more than food, with a scanty supply of raiment.

11. It is almost superfluous to remark, that with this description of persons the Government officers have seldom had any direct communication: yet this may possibly be the cause that their situation has not yet received that consideration which it appears to merit; for it is not perhaps sufficiently known, that throughout the Tamil country, as well as in Malabar and Canara, far the greater part † of the labouring classes of the people have, from time immemorial, been in a state of acknowledged bondage, in which they continue to the present time.

12. In Malabar and Canara, where the land is very generally divided and occupied as separate and distinct properties, the labourer is the personal slave of the proprietor, and is sold and mortgaged by him, independently of his lands ‡. In the Tamil country, where land is of less value §, and belongs more frequently to a community than to an individual, the labourer

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* In some detached parts of Salem, Baramahl, Coimbatore and Bellary, the Canarese is spoken. This arises from these districts comprehending part of the borders of the ancient kingdom of Carnataca, but the small extent of our territory in which that language is spoken renders it unnecessary to class it separately from the rest.

† It is only the greater part, not the whole, of the labourers in these countries that are slaves; many of them are also free.

‡ As it is not the interest of the landlords in Malabar and Canara to sell the slaves who cultivate their lands, they usually dispose of the increasing stock only, for which they have no immediate use; but their power to dispose of all their slaves, independently of their lands, seems undisputed.

§ The cause of land being of less value in the Tamil country than in Malabar and Canara will be noticed hereafter.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

labourer is understood to be the slave rather of the soil than of its owner, and is seldom sold or mortgaged except along with the land to which he is attached; but in Telingana, where it is difficult now to trace the remains of private property in the land, this class of people is considered free.*

13. It is certainly a curious circumstance, that in those provinces where the severe and arbitrary system of the Mussulman government was established at the most early and for the longest period, where consequently the public assessment on the land is the most high, and private property in the soil the most rare and least valuable, the labourer should also be the most free; while his condition is the most abject in those countries where the ancient institutions of the Hindoos have been the least disturbed, where the public demand on the soil is the most light, and private property in the land is universal and of the highest value. It seems probable, however, that in former times slavery may have been as prevalent in the northern as it now is in the southern and western provinces; and the same circumstances that reduced the *landlord* of Telingana to the situation of a *landholder*, may have tended gradually to weaken the power he possessed over his slaves, until they finally became altogether emancipated from his authority.

14. There cannot, however, be a doubt, that the slavery prevalent among the lower classes of Hindoos is of a very different and opposite nature from that so strongly and justly reprobated in England, inasmuch as foreign traffic or external commerce in slaves is quite different from domestic slavery. It has been stated by very competent authority, Mr. F. W. Ellis, the collector of Madras, that in the Tamil country, the *parriyars* and *pullers*, most of whom are slaves attached to the lands of the *vellaler*, as well as the *pulli*, who are generally serfs on the lands of the brahmin meerassidars, sometimes claim *meerass*, or hereditary private property, in the "incidents of their villainage," and that "it is generally allowed to them and their descendants, on proving their former residence in the village, however long they may have been absent from it."† On the other hand, the late magistrate in Malabar, in addressing Government respecting the sale of men, women, and children of the Pollar, Cherumakul, Panian, Kanakan, Kallady, Yocallan, and Nacady tribes, submits, that "if the general question of slavery, as recognised by the local usages of Malabar, or by the Hindoo and Mahomedan law, is not affected by the laws made to abolish the slave trade, adverting to the wretchedness and diminutive appearance of this description of natives, it still appears to be a subject well worthy the humane consideration of the Right Honourable the Governor in Council, to enact such legislative provisions as will tend to ameliorate their condition, and prevent their being sold out of the talook, or indeed off the estate, the place of their nativity, and above all, from being exposed for sale by public auction, in execution of decrees or in satisfaction of Revenue‡ demands."§

15. The right which the slaves in the Tamil country possess to continue attached to the soil where they are born, which, though not universal, is pretty general among them; their dependence rather on a community than on an individual, and perhaps the vicinity of some of them to the Presidency, where a general knowledge prevails that the spirit of our Government is inimical to bondage, seem all, more or less, to have contributed to render their condition, in some degree at least, superior to that of their brethren on the other coast. It is by no means, however, to be understood that this is universally the case. Their treatment necessarily depends principally on the individual character of their owners; and when we reflect on those evils that are inseparable from even the mildest state of slavery, and consider how large a portion of our most industrious subjects are at present totally deprived of a free market for their labour, restricted by inheritance to a mere subsistence, and sold and transferred with the land which they till, policy no less than humanity would appear to dictate the propriety of gradually relieving them from those restrictions which have reduced them, and must otherwise continue to confine them, to a condition scarcely superior to that of the cattle which they follow at the plough.

16. While such, in the opinion of the Board, ought to be the policy to be pursued with regard to this class of people, it would be obviously unjust to interfere with the private property which there can be no doubt that the ryots at present possess in their slaves; and it might be dangerous too suddenly to disturb the long established relations in society subsisting between these two orders. For the present, therefore, it would seem sufficient, with the view to prevent oppression or abuse of authority, to define by legislative enactments the power which may be lawfully exercised by a ryot over his slaves; but as the Revenue records do not afford information sufficiently minute and satisfactory for this purpose, it is resolved to call the particular attention of the collectors in Canara, Malabar, and the Tamil country to this subject, and to desire that they will take an early opportunity to communicate fully their sentiments thereon for the consideration of the Board.

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* In Telingana, a labourer cannot remove from one village to another pending engagements which he has not fulfilled; but he is free to make his own terms, and after performing the engagements into which he voluntarily enters, becomes again the master of his own labour. It is believed, however, that the labourers in Telingana generally remain in the same village, and attached to the same family of the ryot, from generation to generation.

† *See* note on paragraphs of the enclosure to Mr. Ellis's letter, under date the 30th May 1816.

‡ The Board are not aware that this is ever done in satisfaction of Revenue demands, payable direct to the Government; but all assignments of Revenue give a right to make Revenue demands, and the assignee is at liberty to follow the established practice in realizing his lawful demands, where the practice and the law are not at variance.

§ *See* enclosure in Mr. Secretary Hill's letter, 9th December 1814.

Appendix, No. 98.

Revenue Settlements.

The Rights of the Ryot.

17. In proceeding to investigate the rights of the ryot, the Board deem it proper to premise, that this term, which is familiar to all acquainted with Indian finance, as applied to designate the cultivators of the soil in general, is here employed by them to distinguish that particular class only among them who employ, superintend, and sometimes assist the labourer, and who are every where the farmers of the country, the creators and payers of the land Revenue. In many parts of the Tamil country, but especially in the province of Tanjore, the privileges of many of this class have been purchased, usurped,* or acquired, by brahmins, and in Malabar by moplas, or Mussulmans of Arabian descent, who now therefore represent the original ryots; but in general, like the nairs of Malabar, the vellalers of the Tamil country, the coombees of the Ceded Districts, and the reddies and naidoos of the Northern Circars, the ryots are the principal among the soodras, the lowest of the pure Hindoo tribes, who appear originally to have possessed the exclusive occupancy of the land thoughont Hindoostan.

18. The universally distinguishing character, as well as the chief privilege, of this class of people, is their exclusive right to the hereditary possession and usufruct of the soil, so long as they render a certain portion of the produce of the land, in kind or money, as public revenue; for whether rendered in service, in money, or in kind, and whether paid to rajahs, jaghiredars, zemindars, poligars, mootahdars, shotriumdars, mauniamdars, or Government officers, such as tehsildars, aumildars, aumeens, or thanadars, the payments which have always been made by the ryot are universally termed and considered the dues of the Government.

19. The hereditary right of the ryot, as above described, though every where of the same, or at least of a similar nature, is in value very different in different districts. After discharging the wages of his hired labourers, and defraying the subsistence of his slaves, or other immediate expenses of cultivation, if the public assessment payable by him is so moderate as to leave him a considerable annual surplus, his interest in the soil is that of the *landlord*, and his land yields a clear land rent, and is of course a saleable and transferable property; but where the revenue payable by him is so high as to absorb the whole of the landlord's rent, and to leave him a bare and precarious subsistence only, his interest in the land dwindles into mere occupancy, and from a *landlord* he is reduced to a *landholder*, still indeed clinging to the soil and subsisting by tilling it, but no longer possessing any saleable property in it.

20. The value of the ryot's right, therefore, varies with the weight of the public assessment on the land, which is generally found to be heavy in proportion to the length of time that the country may have been subjected to the Mahomedan government. On the western coast of the Peninsula, where the Mussulman's power was both of the most recent introduction and of the shortest duration, this right constitutes a property of great value, which is vested in each individual ryot. In the Tamil country it is vested more frequently in all the ryots of a village collectively than in each individually, and is of less value than in Canara and Malabar, and sometimes of little or no value as a saleable property. In the Ceded Districts and Northern Circars, which were the longest under Mohamedan rule, though the coombees, reddies, naidoos, and other cadeem† inhabitants, assert their hereditary right to a priority and preference of occupancy, they do not now appear to possess any saleable property in the soil.

In Malabar.‡

21. In the province of Malabar, the exclusive right of the ryot to the hereditary possession and usufruct of the soil is known by the term jenm, or *birthright*, and originally belonged exclusively to the natives of that province, being vested partly in the namboories, or brahmins peculiar to the western coast, but chiefly in the nairs, who, though soodras, constituted at once the chief landed proprietors and the principal military tribe of Malabar. In latter times, however, the moplas also, descended from the numerous Arabian colonies that emigrated and settled in Malabar in the earlier centuries of the Mahomedan era, have by degrees become possessed of a considerable share of the jenm property of that province.

22. It is a most remarkable circumstance, that until the conquest of Malabar by the Mussulman princes of Mysore, this right seems to have been held by the jenmkars free from any condition of a payment, in money or produce, to the Government; for, until that period, a land revenue appears to have been altogether unknown to the people. Previously to that event, the province was divided into a number of petty independent principalities, and the revenue of the prince consisted of a jenm of his own hereditary lands; of a certain portion of all the property of which his mopla subjects died possessed, levied under the denomination of *poorashandrum*, before the next heir could take possession; of imposts on trade and mint duties; fines for criminal offences; protection money from fugitive subjects of other rajahs; escheated and confiscated estates; offerings by his subjects at the great annual festivals and at the investiture of each senior rajah; professional taxes on weavers, distillers,

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* *See* an instance of transfer by the power of the sovereign authority, in Mr. Hodgson's report on Tinnevelly, dated 24th September 1807.

† Cadeem means *ancient*.

‡ *See* Mr. Warden's letters to the Board, dated 20th April and 21st September 1815.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

distillers, &c., and the royalties of gold ore, elephants, ivory, teak trees, bamboos, vessels wrecked on the coast, and a few others; but the jenmkars, or persons vested with the jenm right, paid nothing to the Government. The namboory and nair jenmkars may indeed be said to have rendered their dues to the public, by the performance of service to the State, the various rites of the Hindoo church devolving on the former, and the defence of the country on the latter tribe*; and the general tax levied on all the property of the moplas, at their death, may be considered as having fallen on their lands, as well as on their other property; but the namboories and nairs did not contribute, either in kind or money, to the support of the State, and the tax paid by the moplas was a general tax on the capital of a wealthy tribe of foreign settlers, not a tax upon the land.

23. Nothing, therefore, could be more complete than the property in the soil thus vested in the jenmkars. After defraying the expenses of cultivation, the produce of the land, or its value, was their own, free from tax. The jenmkar held the land on the tenure of the sword; and as he was entitled to subsistence money when called into active service, the condition of the tenure still left it a very valuable property. Hence, in Malabar, there were none of those hereditary village registers, who, under the denomination of curnums, conicopilies, or shambogues, were elsewhere universally found necessary by the Government to keep detailed accounts of the occupation and cultivation of the soil. The non-existence of a land Revenue in that province rendered the employment of such persons unnecessary; and the jenmkars, free from all interference of this kind, were the independent owners of the land. They held by right of birth, not of the prince, but in common with him, and therefore may be considered as having possessed a property in the soil more absolute than even that of the landlord in Europe.

24. The namboories or brahmins, however, as well as the rajahs, the mopla merchants, and many others among the jenmkars of Malabar, being precluded by the nature of their several avocations from the immediate superintendence of the cultivation of the soil, were in the habit of renting out their lands and slaves, on lease for a limited period, to an inferior but most useful description of ryots, termed patomkars. These persons, in consideration of paying to the jenmkar, not a share of the produce, but a certain fixed patom or rent for a defined extent of land, generally in kind, but sometimes in money, according to mutual agreement, became vested, for the period of their leases, with all the rights of the jenmkar, except that of disposing of his jenm. The patomkar, therefore, was an under ryot, holding on temporary lease from the jenmkar, in the same manner that the tenant or farmer holds of the landlord in England, or the pyacarri of the meerassidars in the Tamil country, except that the pyacarri right is sometimes permanent or hereditary.

25. Though many of the jenmkars rented out their lands in this manner to patomkars or tenants, many of them also cultivated their own lands, and to the character of landlord united that of farmer also. The whole of them were remarkable for the extraordinary tenacity with which they clung to their jenm: with it they could never be induced to part, except in consequence of the most urgent necessity; and this strong attachment to their hereditary property seems to have given rise in Malabar to a third class of men, who, though neither jenmkars or landlords, nor patomkars or tenants, are now more intimately connected than either with its landed interests. The Board allude to the kanumkars†, or holders of the *kanum*, the peculiar land mortgage prevalent in this province.

26. The peculiarity of the kanum or land mortgage prevalent in Malabar, consisted in its never admitting of foreclosure, and its containing within itself an inherent principle of self-redemption.

27. The jenmkar, when in distress, rarely sold his jenm: he generally borrowed money on the security of his land, which he pledged to his creditor for the liquidation of the interest on the debt; and, by a series of deeds well known in Malabar, he could gradually raise nearly the full price of his estate, in the shape of a loan, on this kind of mortgage. The debt thus incurred was considered fastened to the soil, which, with this incumbrance, might be transferred by the jemnkar to others; but the debt, until liquidated, could never be separated from the land.

28. Over the soil, however, the mortgagee had no control, except what was necessary to ensure the due liquidation of the interest on his debt. So long as that was paid, the person holding the jenm right remained in undisturbed possession of the land, either cultivating it by means of his own hired labourers and slaves, or renting it out on lease to patomkars or tenants; but on failure in payment of the interest on the debt, the kanumkar or mortgagee was immediately entitled to possession: he might then rent out the land to new patomkars; or if himself a ryot, might cultivate it by means of his own people, but he was bound to pay to the person possessing the jenm right all rent or produce exceeding the interest on his debt; and though the person possessing that right, in consideration of a further advance of money by the mortgagee, might formally transfer it to him, and thereby convert him from the kanumkar or mortgagee, into the jenmkar or landlord of the soil, the kanumkar, as

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* The province of Malabar was divided into *deshyums* or divisions, sometimes called *villages*, and these again into *naads*, or subdivisions; and each naad was assessed, not with a certain number of pagodas, but with a certain number of nairs, the number allotted to each being well known even at the present day.

† From the want of proper explanations by the collector, which have been since supplied, the Board, in their proceedings of the 16th January 1815, were led to confound the kanumkar or mortgagee, with the patomkar or tenant.

such, could never foreclose his mortgage, or dispose of the jenm to satisfy his debt. To secure the interest thereon, he was entitled to possession, under the limitation respecting surplus produce or rent mentioned above; but however desirous of realizing the principal of his debt, he was obliged, for this purpose, either to wait the convenience of the jenmkar, or to sell or mortgage either the whole or a part of his kanum to another, who succeeded to his rights alone.

29. As all surplus rent or produce beyond the interest of the debt belonged, as before stated, to the jenmkar; where the debt was light he still retained a valuable property in the soil, and seldom lost possession of his estate; but where the debt was so heavy that the interest absorbed the chief part of the landlord's rent, the mortgagee, in consequence of the jenmkar's failure in discharging the interest on his debt, generally assumed possession, and the property of the jenmkar in the land was often reduced to a handful of grain, a measure of ghee, or some other nominal surplus, paid merely to mark the nature of the tenure. The jenmkar, however, always retained the important privilege of redeeming, at any time, the kanum or mortgage, by paying off the principal of the debt; but if the kanumkar had obtained possession of the land, the value of any permanent improvements made by him was also to be paid by the jenmkar previously to regaining possession.

30. This peculiar kind of perpetually redeemable mortgage, though not unknown in the Tamil country, is still prevalent chiefly on the western coast; but in Malabar it possesses the peculiarity already noticed, which elsewhere is not attached to it, namely, an inherent principle of self-redemption. It was formerly considered, and is still claimed and partially exercised, as the prerogative of the Malabar jenmkar, that all kanum or mortgage deeds shall be renewed after the lapse of a certain number of years, generally on the death of the jenmkar; and in issuing on these occasions new deeds, 13 per cent. is always deducted from the principal of the original debt. By periodical renewals and concomitant deductions of this kind, the land in course of time becomes released from its mortgage, and at length reverts to the heirs of the jenmkar free of all incumbrance. This custom, from immemorial usage, seems gradually to have grown into prescriptive right; but from the circumstance of its not being mentioned in any of the numerous written deeds in use in Malabar, by which our courts of justice seem chiefly guided in their decisions, as well perhaps as from its bearing rather hard on the mortgagee, it does not now appear to be so generally observed as formerly.

31. Such were the respective rights of the jenmkars, kanumkars and patomkars of Malabar, when that province was invaded by Hyder Ally, the founder of the Mahomedan dynasty of Mysore. This prince, actuated by the arbitrary principle which, unfortunately for the inhabitants of these countries, was not only adopted, but in general enforced, by all the Mussulman conquerors of Hindostan, regardless of private property in the soil, immediately declared *half the produce to be the share of the circar.* Whether his executive officers calculated that the landlords patom or rent exceeded that share of the produce, and therefore argued that to take a fixed portion of the patom was in fact to obey their master's orders, or whether they were afraid strictly to enforce his mandate among a warlike, bold, and only half-subdued people, to whom a land-tax was as yet unknown, it may not now be easy to determine; certain it is, however, that while "the orders from the huzzoor were to take half the produce, the orders of his local executive officers direct a fixed share* of the patom to be taken as the circar share."

32. To collect a fixed portion *of the jenmkar's or landlord's rent*, was therefore the principle of the first land-tax introduced into Malabar; but the ignorance, ability, corruption or zeal of the different local agents employed to carry this principle into effect, led, as they ever must lead in every kind of detailed settlement, to great inequality of taxation. Accordingly, says the present collector, " on our accession to the government of the province, though we were informed what the principle of the assessment was, we found that the actual rate of taxation was different in every district, and this unequal state of the assessment has remained unaltered† to the present day."

33. The absence of all accounts of the Land Revenue in Malabar, proceeding from the non-existence of such a tax, necessarily left the assessors of Hyder without any other alternative for their guidance in fixing the amount of the land-tax, than the scanty and interested information to be gathered from the people themselves, or from a local inspection of the country: the original assessment, therefore, though unequal, was not in general oppressive, and from the highly improvable nature of the paramba or garden lands of Malabar, which were assessed, not according to their extent, but according to the number of productive trees growing at the time upon them; this assessment, since our acquisition of the province, has gradually become less heavy, though perhaps still more unequal.

34. Very

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* The Board do not clearly understand what share of the patom was *intended* to be taken; but it would seem probable, from various parts of the collector's letters, that the portion intended was either one-half (50 per cent.), or six-tenths (60 per cent.)

† It is not quite correct to state, that the assessment has remained " *unaltered*," for a revision of it took place in 1800 by Major Macleod; but the former assessment, which was almost immediately reverted to, was founded on that of the Commissioners of Malabar for the year of the Malabar era 976, and this was framed on a previous quinquennial settlement, founded on that here alluded to as introduced by Arshed Beg Khan, Hyder's deputy, in the Malabar year 959, or A.D. 1783-4; so that, in fact, the assessment of Hyder is that which now subsists. For the causes which prevented the further revision of the assessment in Malabar, the Board beg leave to refer to their proceedings of the 16th January 1815.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

34. Very voluminous discussions have lately arisen, and are still pending, with the collector in Malabar, on the subject of the equalization of this land-tax; but though they have not yet been brought to a conclusion, the general impression of the Board continues to be, that infinitely more evil would arise from a revision of the assessment, necessarily involving an alteration in the value of almost every estate in the province, than could ever possibly be compensated by any good attending the attempt to equalize the present land-tax. Its existing inequalities confessedly arise as much from the different degrees of labour bestowed upon the land, as from any original disparity of assessment; a revision of it, therefore, would, in fact, be tantamount to a tax on improvement, and would itself soon again require alteration; while it is to be borne in mind, that though the existing assessment is now light on many estates, it is stated by the collector that it bears heavily on few or none.

35. The land-tax introduced by Hyder into Malabar, which continues to the present time, was an assessment of so much money upon each (paramba) garden or plantation, and a separate assessment of so much money upon each (batty) seed land or paddy field; and it has been calculated that it averages about 80 per cent. of the jenmkar's or landlord's patom in the southern, and about 50 per cent. in the northern talooks. Accordingly, where the landlord's rent was free from other incumbrances, there till remained to him, after the payment of this tax, a considerable, though greatly reduced surplus, which he could enjoy, mortgage or sell as formerly; but, at the period of the imposition of the land-tax by Hyder, the greater portion of the estates in Malabar had been pledged in kanum, and many of them, under the circumstances before explained, had come into possession of the kanumkars: the jenmkars, however, being entitled to all surplus produce or rent beyond what was necessary for the liquidation of the kanum interest, had hitherto enjoyed a greater or less landlord's profit, even from these estates; but this was now almost universally absorbed in the payment of the public dues, aud where it was not sufficient for this purpose, the loss fell on the kanumkar.

36. The assessment of Hyder, therefore, by generally reducing, and in some cases by nearly destroying, the income immemorially derivable from the land by the jenmkar, materially loosened those ties that had hitherto so firmly bound him to the soil: but in proportion as it partially affected the immediate interests of the kanumkar, the more strongly did it connect him with the land; for where the public assessment trenched on that portion of the landlord's rent, which had hitherto been appropriable to the payment of the kanum interest, it necessarily removed still further the period for the liquidation of the mortgage, and many jenmkars who had hitherto retained possession of their lands though pledged in kanum, being now unable to discharge regularly the interest on their debt in addition to the public assessment, were forced to give up possession of their estates to the kanumkars, with scarely any prospect of ever being able to redeem them.

37. This redeemable, but in fact nearly permanent, transfer of the greater portion of the landlord's rights to the kanumkars, which had commenced long before the Mussulman invasion of the country, and which the introduction of a land-tax by that government materially increased, was further promoted by the extraordinary edict of Tippoo, for the forcible conversion of the inhabitants of the country to the Mussulman faith; for the Hindoo population of Malabar, justly alarmed at the promulgation of a mandate which threatened them with all the horrors attendant on the loss of caste*, fled with dismay in every direction; and many of the Hindoo jenmkars, anxious to raise a little money to supply their immediate necessities in those countries to which they were about to emigrate, were readily induced, by a *small* advance of money, to grant *large* kanum assignments of their lands to the moplas, who being of the Mahomedan faith had no cause for alarm, and gladly availed themselves of the consternation of their Hindoo neighbours to make an advantageous use of their accumulated wealth.

38. The number of jenms or private estates in Malabar is at present forty-four thousand, three hundred and seventy-eight, and the land assessment being about star pagodas 4,80,000, each estate, on an average, bears to the whole Revenue a proportion of little more than ten pagodas per annum. Under the circumstances above explained, however, few of the jenmkars are now in possession of their lands. Many of the namboory or brahmin landlords have never returned from Travancore, whither they fled on the first promulgation of Tippoo's edict, leaving their lands in the hands either of their kanumkars or mortgagees, or of their patomkars or tenants; and, though many of them have agents in Malabar, who collect and remit to them any surplus produce or rent, others have never come to a settlement with their tenants or kanumkars for years.

39. Accordingly, though a considerable portion of the landlord's rent of Malabar is still retained by the jenmkars †, far the greater part, or about three-fourths of the whole, has become

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* After circumcision no Hindoo can be re-admitted into his tribe; and by forcible circumcision, at the period here alluded to, many high caste men of Malabar, still professing the Hindoo faith, have been for ever most cruelly excluded from their caste.

† It has been stated by Mr. Warden, that almost the whole of the jenm property is vested in the pagodas and other religious establishments. By the law of mortmain similar appropriations were restricted many ages ago in England; but in some Catholic countries, particularly in the territory belonging to the Roman See, the church has absorbed a great portion of the real property in the same manner as in Malabar. "Sur trente-six mille maisons que l'on compte à Rome, la main-morte en possède vingt mille. En effet depuis un grand nombre de siècles la main-morte hérite sans cesse, et elle n'a point d'héritiers. Elle doit, à la longue, posséder tout, c'est-à-dire tout envahir." This was written in 1776.

Appendix, No. 98.

Revenue Settlements.

become intrinsically vested, chiefly in the kanumkars, and partly in the patomkars also: and as these classes are still more numerous than the jenmkars, and the land-tax is in general collected from those in possession of the chief portion of the landlord's rent, the Revenue is now received in great detail *. The rights of each, however, though altered in value, are not in their nature changed. The privileges attached to the patom, the kanum, and the jenm, remain the same as heretofore; and, notwithstanding the last-mentioned right has lost much of its former value, such is still the attachment of the people to what has descended to them from their ancestors, that though a great number of the Hindoo jenmkars who emigrated from Malabar, in consequence of the edict of Tippoo, were forced to pledge their lands almost irrecoverably on the kanum tenure, there is not a single instance known of one of them disposing of his jenm.

In Canara†.

40. It will not be necessary to enter so much into detail respecting the landed tenures of Canara, for though not precisely of the same nature, they are very similar to those of Malabar.

41. The exclusive right to the hereditary possession and usufruct of the soil is, in Canara, termed *wurgha*, meaning separate independent property in the land, and seems originally, as in Malabar, to have been vested in the military tribe of the nairs, the first and at one time the exclusive *mulees* or landlords of that province; for, except to *unclaimed* waste, or to estates *escheated from want of heirs*‡, it does not appear that the Government in Canara at any time possessed, or even pretended to the smallest right to property in the land.

42. The nairs had under them a great number of inferior ryots, termed *guenies*, or tenants, to whom they rented out those portions of their lands which they did not cultivate by means of their own hired labourers or slaves, and the rent paid by these persons to the landlord was also, as in Malabar, a fixed sum of money, or a fixed quantity of grain, settled by mutual consent of the parties, never a share of the produce. But the guenies, or tenants, in Canara, were of two distinct classes, the mul-guenies or permanent tenants, and the chalie-guenies, or temporary tenants.

43. The mul-guenies or permanent tenants of Canara were a class of people unknown to Malabar, who, on condition of the payment of a specified invariable rent to the mulee, or landlord, and his successors, obtained from him a perpetual grant § of a certain portion of land to be held by them and their heirs for ever. This right could not be sold by the mul-guenie or his heirs, but it might be mortgaged by them; and so long as the stipulated rent continued to be paid duly, he and his descendants inherited this land, like any other part of their hereditary property. The landlord and his heir were precluded from ever raising the rent of the mul-guenies; it was therefore originally either higher than that procurable from temporary tenants, or was fixed at the same || or a lower rate, in consideration of a certain sum being paid as premium or purchase-money for the grant in money, or as a favour conferred by the landlord on some of his dependents. It amounted, in fact, to a permanent alienation of a certain portion of land by the landlord; for it never again lapsed to him or his descendants, except on failure of heirs to the mul-guenies; and this class of people, therefore, may be considered rather as subordinate landlords than as tenants of the soil, more especially, as though many of them cultivated their lands by means of their own hired labourers or slaves, others sub-rented them to the chalie-guenies, or temporary tenants.

44. This last description of persons, who were much more numerous than the mul-guenies, rented farms on a fixed rent for a limited period, either from them, or directly from the landlords, and corresponded precisely with the patomkars of Malabar. But though removable at the expiration of their leases, they were not often ousted from their farms; for on a rent more advantageous to the landlord being offered by others at the termination of their leases, they usually acceded to the increased terms proposed, and being in possession, generally obtained the preference. Nay, it even appears that after renting directly from the landlord the same farm for several generations, or for a period not less than fifty years, they sometimes claimed to have it confirmed to them in perpetuity: in other words, to be converted from chalie into mul-guenies: but this was seldom done, except where they had made extensive improvements, or brought new lands under cultivation; and apparently never, even then, unless they consented to a considerable increase of rent.

45. On the conquest of Canara, in early times, by the Pandian princes of Madura, most of the nair landlords were extirpated or expelled, and their privileges would appear to have been conferred by the conquerers on the ancestors of the present hullers and various other castes now in possession of the mulee or landlord's rights. The descendants of the mul-guenies who originally held from the old nair landlords are now termed *nair* mul-guenies, in order to distinguish them from the *shud* mul-guenies, or mere permanent tenants, whose tenures are of a less ancient origin.

46. Besides the mulees or landlords, the *nair* and *shud* mul-guenies or permanent tenants, and the chalie-guenies or temporary tenants, there are in Canara a great number of persons holding

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* The number of persons paying the land-tax in Malabar is estimated by the collector, in round numbers, at 150,000.

† *See* Mr. Read's letter to the Board, dated 1st January 1814.

‡ In fusily 1222, the number of estates which had lapsed to Government from the expulsion of the ancient landlords, the want of heirs, or other causes, during a long series of years, was 8,352.

§ This grant was always in writing, but many of them have now been lost.

|| This was the more frequent practice.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

holding possession of the land as mortgagees, on a perpetually redeemable mortgage, which differs in no respect from the kanum of Malabar, except that there is no renewal of the mortgage-deeds, nor deduction of 13 per cent. from the principal of the debt; and that in Canara it has two distinct denominations, the mortgage without possession of the land being called *tooradhoo**, for which term *bogyadhi* † is substituted when, on failure in payment of the interest on the debt, the mortgagee assumes possession.

47. A most remarkable difference, however, is observable between the two neighbouring districts of Malabar and Canara; namely, that while in the former province the jenmkars enjoyed their hereditary rights free from assessment, and a land-tax was consequently unknown until the period of the Mussulman invasion, the landlords of Canara held their hereditary right under the express condition of a payment to Government, which seems to have existed from time immemorial.

48. Previously to the conquest of Canara by the Pandian princes of Madura, one-sixth of the produce, as prescribed by the Hindoo law, is stated to have been paid by the landlord for the support of the State. On that event, the Government are reported to have required their share of the produce to be delivered deprived of the husk, and thereby to have made an addition of about ten per cent. to the assessment, which, without further alteration, continued at this rate until about the commencement of the fourteenth century, when the province fell under the dominion of the new empire of Vijianagara or Bijnagur.

49. Hurryhur Roy, one of the first kings of that dynasty, is stated to have entirely new-modelled the land assessment of Canara; and under the appearance of adhering to the rules of the Shaster, granting one-sixth of the produce to the State, to have raised the assessment so as to absorb nearly one-fourth of the produce, by converting the payment in grain into a cash payment, and assessing a fixed sum of money not only on each estate, but apparently on each field of the province: a circumstance which deserves particular notice, as the peculiar characteristic which distinguishes this district from all others under the Government ‡, except Malabar, where a similar field assessment appears to have been introduced by Hyder.

50. The principle prescribed by Hurryhur Roy for the introduction of this field assessment was, that an extent of ground requiring two and a half kautees of seed to sow it should pay to the government the sum of one ghetti pagoda; but, in applying this rule to practice, it does not appear that any actual survey of the land took place.

51. In Canara there is comparatively little, if any, variation in the crop, most of the lands being invariably cultivated with rice, immemorially the staple commodity of the district. The rains of the south-west monsoon are also regular, and the seasons therefore, in general, certain. From these circumstances, as well as from the stability of the tenant's tenure prompting them to cultivate to the utmost, the average produce of almost every arable field in Canara has been known for ages, and each is currently termed a field of so many morahs produce.

52. The Government had hitherto from the earliest times received a portion of this produce in kind, and the employment of a number of servants, termed shambogues, or village accountants, to keep detailed accounts of the occupation, cultivation and produce of the land, appears in Canara, and indeed throughout India, to have been coeval with the realization of a Land Revenue, being in fact a necessary consequence of the imposition and collection of a detailed tax in kind. The produce of each field was easily ascertained from the accounts kept by these people, and the seed being calculated to bear to the produce the proportion of one to twelve §, the assessment in money seems thus to have been determined on each field ||, without any attempt at an actual survey of the land or arbitrary classification of the soil.

53. This assessment, with a few trifling additions made to it by the subsequent kings of Vijianagara, continued fixed for nearly two centuries and a half; and in order to distinguish it from the *shamul*, or extra assessments afterwards imposed, it is termed the *rekha* or *standard* land-tax of Canara. It seems to have been paid in great detail, and to have borne lightly on the country; for though the tax receivable from the different landlords varied from 5,000 to five pagodas, the average was nearer 50 pagodas than any other sum; and that portion of the landlord's lands which he rented out to others, independently of what he retained in his own hands, was in general sufficient to liquidate the Government demand on the

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* This word means *the pledge that is shown*; it denotes that the land is only *pointed out* to the mortgagee, not put in his possession.

† This word denotes positive *enjoyment* or possession of the land.

‡ It is possible that the Canarese government of Bijnagur may have extended this field assessment to other parts of Carnataca Proper, such as Mysore and part of the Ceded Districts; or that from these countries it may have been extended to Canara; but though they subsequently subdued the Northern Circars and the greater part of the Tamil country, no such assessment appears to have been ever introduced into the lands of these countries. A money assessment, but fluctuating with the produce sown, has been very generally introduced on dry grain land, but almost everywhere the Revenue from rice land is demandable in kind in Mysore, and even in the Ceded Districts and provinces east of the Ghauts, before the introduction of ryotwar.

§ This is the proportion laid down in the Shaster, and is very near the fact. The late collector, Mr. Read, estimates it as one to eleven.

|| It is understood that even in the garden lands, cultivated with cocoa-nut, pepper, and betel-nut trees, two-thirds pay the field assessment fixed on the soil as paddy land, not on the trees; about one-third only pays so much per tree.

Appendix, No. 98.

Revenue Settlements.

the whole estate; land being at the same time saleable for 10, and in some cases as high as 20 or 30 years' purchase.

54. Under the Bednore government, this land-tax was increased about 10 per cent., at which rate it continued fixed for more than another century; but no sooner did Canara fall under the baneful administration of the Mussulman princes of Mysore, than the most injudicious and oppressive extra assessments were imposed, in all cases materially reducing, and in some entirely annihilating, private property in the soil. Accordingly, when the British Government obtained possession of the province, the saleable lands were few in number, and limited in extent. Many of the landlords were reduced to the situation of labourers on their own estates; the population had fallen greatly below its former standard; and the collector, who had recently left the Baramahl district, emphatically added, that the inhabitants were now "as poor as those of the neighbouring countries."

55. Omitting from account that small portion of Canara which soon after its acquisition was ceded to the rajah of Coorg, it appears that, on our accession to the government of this province, the *rekha* or ancient land-tax, was star pagodas 3,61,802, and the *shamul* or extra assessments by the Bednore government and Hyder Ally, up to the year 1784, star pagodas 2,17,913, nearly 60 per cent. of the rekha, making a total government demand of rekha and shamul to the amount of pagodas 5,79,715, which had been rather nominally than really increased by Tippo to a much greater extent, for though his demand exceeded six lacs, his collections never amounted to five lacs of pagodas.

56. Satisfied that the whole course of Hyder's administration was "nothing but a series of experiments made for the purpose of discovering the utmost extent to which the land-rent could be carried, or how much it was possible to extract from the farmer without diminishing cultivation," Colonel Munro, the first collector in Canara, seems at an early period of his administration to have been strongly impressed with a conviction, that a reduction of the land-tax below Hyder's assessment was essentially necessary, to prevent the completion of that ruin in which the impolitic extra assessments of the Mussulman government had already begun to involve the landed interests of the province. His settlement for the first year after our acquisition of Canara, fusily 1209, was therefore pagodas 4,40,630, being still an increase on the rekha of about 34 per cent., but about a lac and 39,000 pagodas below the rekha and shamul of Hyder; and in his instructions to the subordinate collectors for the settlement of the following year, fusily 1210, he directs that no lands should be assessed higher than at some former period; in other words, that if any lands had escaped the extra assessments of the Bednore princes or of Hyder's government, they should continue exempted from them, but that if they had ever been made liable to these assessments, and did not now pay them, the maximum of the demand on such lands should be the ancient rekha, with one, two, or at the utmost not more than three fourths of these modern additional cesses; thereby limiting the maximum land-tax to the rekha, and three fourths of the shamul in Hyder's time.

57. Under the judicious limitation thus imposed on the land-tax in Canara, no field was assessed with a higher tax than that to which it had already been subject, and where experience had proved this amount to be so high as to trench on the vital resources of the country, it was proportionally reduced. The effects of a moderation to which the people for many years past had been so little accustomed, immediately became perceptible throughout the province; for, by inspiring the inhabitants with confidence against any further unlimited demands on the part of Government, it gave rise to innumerable claims to land, which once again resumed its former value, a general improvement was sensibly observable in all parts of the district, and the Revenue was realized with a facility which, except in Malabar, was elsewhere unknown.

58. It is greatly to be regretted that a limitation founded on such wise principles, and followed by such happy effects, should on any account have been infringed by the local authorities who succeeded Colonel Munro; but especially that the mere desire "of maintaining the land-rent to the same annual standard" should have induced them to adopt a measure confessedly so "impolitic and unjust," as to make up by a small increase to low-rated lands "the rent of others which had failed altogether;" for the consequence has been, that though the Land Revenue of the 14th year exceeds that of the first year of our possession of this province by pagodas 23,763, yet of this increase only pagodas 5,569 arises from the extended cultivation of waste lands, pagodas 4,624 from the discovery of concealed or the recovery of inundated lands, and no less than pagodas 14,170 from the additions made to the rents of these lowly-assessed estates; while of 43,366 persons paying the total Land Revenue, amounting to pagodas 4,87,366, only 22,467 persons, paying pagodas 2,15,847, are now assessed within the maximum established by Colonel Munro, and no less than 20,899 persons, paying pagodas 2,71,518, or more than one-half of the Revenue, are assessed above that standard.

59. This, however, in the opinion of the Board, is not the whole extent of the evil. It appears that the rekha, *with the full amount* of the shamul in Hyder's time, is now declared the maximum demand on all the lands of the province. As such, it is entered under the term *beriz* in the ky-kaguz* or individual pottah given annually to each ryot, under the collector's seal and signature, and in the same paper is specified the proportion thereof which may be fixed as his jummabundy or settlement for the fusily year; but as the latter is never determined until near the conclusion of the fusily, it is liable annually to variation, and as it must

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* Signed paper.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

must often be left to be settled at the discretion of the native Revenue servants*, experience has shown that it may occasionally be, and doubtless often has been fixed with reference rather to the capability of the ryot than to the productive powers of his land.

60. To the practice of loading the lowly-assessed or industrious ryot with the tax of his less fortunate or more improvident neighbour (condemned by the very officer who adopted it as both "impolitic and unjust"), to the assumption of a maximum standard of assessment (the beriz) much beyond the capability † of the country, even at the period of its greatest prosperity, to the gradual approximation made to this high standard in the actual demand on more than half the landed property in Canara, and to the annual variation and consequent uncertainty in the amount of the assessment on individual ryots, as much as to any temporary reduced value of produce, or the impossibility of new indirect taxes, are to be ascribed the decline in agriculture, the poverty among the ryots, the increased private sale ‡ of landed property by the landlords, the difficulty of realizing the collections, and the necessity, before unknown, of disposing of defaulters' lands in satisfaction of Revenue demands §, which, after 14 years' residence in Canara, at length constrained the late collector to record his conviction that the present assessment is beyond the resources of the province.

61. The Board, in another place, will take into consideration the best means of remedying these obvious defects in the local administration of Canara. Meantime it may be necessary to remark, that the course of proceeding which the Board have condemned was followed by the late collector upon his own discretion, and that it did not, until very recently, come to the knowledge of the Board. It may at the same time be satisfactory to know, that the practice adverted to, however prejudicial in its tendency, has not yet been carried so far as to produce any serious permanent evil. The guenies, or tenants of Canara, have in no respect been affected by the various alterations that at different times have been made in the amount of the land-tax; on payment of their rents, they have continued, as heretofore, to enjoy the full fruits of their labour, and it is calculated that, on an average, the mul-guenie receives 50, and the chalie-guenie from 40 to 50 per cent. of the gross produce of all the lands they cultivate. In Canara, as in Malabar, it is the landlords, or mortgagees in possession of the landlords' rent, whose interests have been affected by the increase of the land-tax. Including both what is paid to them by the mul and chalie-guenies, and what they obtain from that portion of the land which is retained under their own management, it is calculated that, on an average, they receive 60 per cent. of the gross produce *on their entire estates*; but as the land-tax now absorbs from 50 to 90 per cent. of this rent, the landlord's net income has been materially reduced from its ancient standard.

62. In Canara there are at present no less than 43,366 persons paying Land Revenue direct to the officers of Government, and as the average collections from each are only 11 pagodas 37 fanams and 55 cash per annum, it is evident that the Revenue is there realized in great, though not perhaps quite in so much detail as in Malabar. What portion of the persons now paying Revenue to Government are landlords, what portion mortgagees, and what portion guenies, or tenants, on the lands that, from want of heirs, have lapsed to Government, is not discoverable from the Revenue records; but it is obvious that, as in Malabar, the increase in the land-tax must have tended to transfer from the landlord to the mortgagee a considerable portion of his property in the soil; and as the absolute transfer of the landlord's rights is rather more common in Canara than in Malabar, it is probable that in the former province it has been often complete and irrevocable, while in the latter it has in general been only partial and redeemable.

63. A considerable portion of the property in the land of Canara may thus have changed its owner, and it may perhaps have been diminished, both in value and extent, since the days of the ancient Hindoo government; yet it still continues in this province, as in Malabar, to be highly valuable. From the great inequality of the land-tax in Canara, it appears that some estates sell as low as one, and others as high as thirty-five years' purchase: but the result of a calculation founded on sales that actually took place in the different talooks of the province gives, on an average, eleven years' purchase; a sufficient proof of the high value which the people still attach to this species of property.

In the Tamil Country ||.

64. In proceeding to consider the landed tenures in the Tamil country, we are immediately struck by the marked distinction observable between them and those on the western coast; originating apparently in the different states of society existing on the two opposite sides of the peninsula.

65. In Malabar and Canara the natives seldom reside together in any considerable number;

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* It appears that in some parts of Canara all that was done by the European authority was to confirm the settlement made by the native servants.

† Colonel Munro, in his report of the 27th January 1800, says, "I thought the rents too high (in Canara), as I think they are in every part of India that I have seen; but I conceive it belonged to the Board, and not to me, to determine what part of them it might hereafter be proper to reduce."

‡ On the western coast of the peninsula, where the attachment of the people to their lands is so great, an increased sale argues more distress on the part of the landlords than it would be proper to infer from the same result in other countries.

§ This was never done until 1807, and the sales have since increased annually.

|| *See* letter from Mr. Ellis, 30th May 1816.

ber; and in these districts therefore, villages [*], or rather an assemblage of houses into townships, is rarely to be seen. The numerous persons employed in, or connected with the civil or military departments of the Government, as well as the merchants, traders and others interested in the foreign commerce of the country, inhabit the principal sea-port towns situated immediately on the coast; but, in the interior, the agricultural population is scattered in little groupes all over the face of the country, and each landlord resides apart on his own private estate. Hence a spirit of independence characterizes all the landed proprietors in these districts, and community of property, or common interest in the soil, is altogether unknown; every right or privilege connected with it being vested in individuals, never in any collective body of the people. But on the eastern coast of the peninsula we find the whole population of the country congregated in villages of a greater or less extent, each of which has not inaptly been compared to a separate and independent corporation or township. The curnum or accountant, the brahmin poojary or priest, the carpenter, and the potter, with many others, from the astronomer down to the blacksmith, are all servants, officers, or members of the village community, of which the ryots [†], already described, form the principal and leading party. Each individual participates more or less in the common united concerns of the village; and there has consequently arisen on this side of the peninsula a community of interest in the land, which, though not universal, is so prevalent throughout the country as materially to affect its landed tenures.

66. In every Tamil village the exclusive right to the hereditary possession and usufruct of the several descriptions of land situated within its boundaries was originally vested in the vellalers, one of the principal Soodra castes of that nation, by whom it is termed *cawnyatchi*, or free hereditary property in the land. It would now be of little utility, were it possible, to attempt to trace the different gradations by which, in the course of time, this right has been partially transferred from the members of this caste to the various other tribes in whose possession it is now to be found. It is sufficient to know that in all parts of the Tamil country it is still retained principally by the vellalers, but is now frequently held by the brahmins also, who distinguish it by the Sanscrit term *swastium*, signifying anything peculiarly one's own, and partly by other Hindoo tribes, by Mussulmans [‡], and sometimes by native Christians, among whom, as well as among Europeans, it is now generally known by the name of *meerassy*, a word of Arabic derivation, denoting hereditary property in general, and apparently introduced, and applied to this right, by the Mahomedans, soon after their conquest of the Deccan.

67. It may here be proper to remark, that the term *meerassy*, by which, as being now in most common acceptation, the Board propose to designate this particular right, is occasionally applied to other hereditary privileges of a very different nature, though all more or less connected with the land, and it is therefore of consequence that the *landed* meerassy under consideration should not, from this circumstance, be confounded with those other rights which, for the sake of distinction, may be termed *office* meerassy.

68. The *office* meerassy consists of the hereditary right to certain marahs or deductions from the gross produce of all taxable lands, and to certain mauniums or assignments of the Government tax on particular spots of ground which have been attached to various village and district offices, not only in the Tamil country, but elsewhere. Thus the meerassy of the village curnum or accountant, as well as those of the village or district cavilgar or police officer, of the village taliar, blacksmith, carpenter, washerman, barber, and of various other village officers, are to be found as prevalent in the provinces of Telingana as in the southern districts; but the *landed* meerassy, which alone is now under notice, is understood to be peculiar to those provinces which have been distinguished by the name of the Tamil country.

69. As regards this particular meerassy right, the lands of every Tamil village may be divided into two distinct kinds: 1st, Those held free from the condition of any payment on the part of the meerassidars; 2dly, Those which they hold on the express condition of rendering a certain portion of the produce as public Revenue to the state. In the first class are included, 1st, the *perumboc*, or lands incapable of cultivation; and, 2dly, the *tarisee*, or waste lands. In the second are included all the cultivated lands in the village, consisting, 1st, of mauniums, or land of which the public Revenue has been transferred by the Government to certain individuals, with a right to receive it from whoever cultivates the land; and, 2dly, of waraput [§] and teerwaput [‖], or lands the public Revenue from which has not been alienated, but is paid to the state. The meerassy right extends to all these different descriptions of lands; but each must be enjoyed according to its peculiar nature.

70. The perumboc, or land incapable of cultivation, consists of rocks, public roads, the beds of rivers, tanks and watercourses, the public ground in which the bodies of the dead are burnt or interred, the paracheri or suburbs of the village, occupied by the huts of Pariar

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[*] A village in Malabar is not an assemblage of houses, but a certain extent of country.

[†] In the Tamil country, caniatchey-carer or meerassidars, and pyacarries of the two descriptions given, viz. oolcoodi and paracoodi. In the Telingana country, the cadeem inhabitants, and the pyacarries.

[‡] The occupiers of land for tillage (on caniatchey or on any tenure) of the Mussulman tribe are not numerous in the territories under the Presidency of Fort St. George. The tillage of land is not much followed for a livelihood by Mussulmans in this part of India.

[§] Paying a warum or share.

[‖] Paying a teerwa or money tax.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

Pariar slaves and other outcasts, the lands on which the different village temples stand, and the site of the village itself, called in Tamil the *Nuttum.* It is in this last place that the houses of the landlord meerassidars are invariably to be found; for here, and nowhere else, are they permitted to build their houses. Various other pure tribes, such as brahmins, weavers, merchants and others, are admitted to dwell in this place, and all therefore who reside in it are not meerassidars; but all the meerassidars have houses, or at least sites for their houses in the nuttum. Indeed, their title to erect their dwellings on that particular spot, and their right to control the affairs of the village pagoda, and to appropriate the produce of quarries, mines or fisheries, are the chief privileges they possess in the perumboc, which, as here described, being incapable of being cultivated, is not liable to any tax.

71. The tarisee, or waste land, is subdivided into the anadi carumboo, or immemorial waste, and the sheycal carumboo, or waste land that has at some time been cultivated; each of these consists chiefly of tracts of common, on which the meerassidars graze the cattle employed by them in agriculture, or of jungle, in which they cut the fire-wood used by them for fuel, and both are held free from tax. Should the meerassidars, however, possess the means, they are vested with ample right to extend their cultivation to these lands, though it is understood that the consent of Government is necessary before they can break up the anadi carumboo, or land that has never been under the plough; but the moment any part of either the sheycal or anadi carumboo is reclaimed, the nature of the land is changed, it ceases to be tarisee or waste, and no sooner is it converted into cultivated land than it is transferred, as such, in the village accounts, to the head of waraput or teerwaput, and, in common with all land of that description, becomes, for the plain reasons already given, liable to tax.

72. The tax on waste land, or rather the terms on which the cultivation of waste is undertaken, are well known, and in general regularly followed in every province; but a specific exemption is always claimed from the standard rate established for the cultivated lands, before the cultivation of waste is undertaken. The tax on waste is low at first, and rises gradually to the general standard rate.

73. The maunium lands of each village are divided into turabudy and sunnud or doombala mauniums; the former are arable lands, the public tax on which has from time immemorial been payable to certain descriptions of people belonging to the village community, and which are therefore held by them under the authority of the village register; the latter are arable lands, the public tax on which has been alienated to individuals either connected or unconnected with the village, and which are held under special grants* from the ruling power†.

74. The remaining lands in each village are waraput and teerwaput, or arable lands paying tax to the state, the first in kind, the other in money, as the terms imply, and in general are the most extensive and valuable of all.

75. The division above mentioned, of the cultivated lands into maunium and waraput or teerwaput, is a division‡ connected more with the dues of Government than with the rights of the meerassidars, which are the same in all three; for it has already been stated to be one of the leading principles of the meerassy tenure, that public Revenue is demandable on all cultivated land, whether maunium§, waraput or teerwaput. With reference to these, the cultivated fields of every Tamil village, including the several descriptions of land mentioned above, are more generally classed in the Tamil country under the three following heads: nunjah or wet lands, poonjah or dry lands, and totacal or gardens and plantations.

76. A considerable portion of the lands in the Tamil country is nunjah or wet land cultivated with paddy, requiring copious irrigation. These are dependent for supplies of water chiefly on the rains of the north-east monsoon, which are extremely variable and uncertain.

77. Reservoirs for holding water, commonly called tanks, cuts from rivers to fill them, cuts from the beds of rivers to drain off the spring water when the floods have ceased, and natural springs in sandy soils, are numerous in all parts of the Carnatic Payenghaut, and the

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* A special grant, existing or implied, from the original foundation of the village, can alone be pleaded in bar to the sovereign right to a certain portion of the produce of all land.

† There are no other terms to designate these grants than the foreign words *sunnud* and *doombala*, both of Hindoostanee derivation; and it would therefore seem that they originated with the Mussulman government, not with the Hindoos.

‡ Maunium denotes that the public Revenue is assigned; waraput, that it is collected in kind; teerwaput, that it is collected in money.

§ The mauniumdar or holder of the assignment receives or collects the public Revenue assigned. Where the meerassidar cultivates the maunium land, instead of paying the Revenue to Government he pays it to the mauniumdar, or if the meerassidar be the mauniumdar himself, he retains the whole produce without any payment: so that, in point of fact, no productive land is *literally* exempt from Revenue, although a very large portion of the public Revenue from productive land is not received by the Government. All mauniums, all alienations of whatever kind, are thus distinctly transfers of the public Revenue, and in no case transfers of the land; but sometimes the boundaries of mauniums are fixed, and the land described, and sometimes the mauniumdar cultivates his own maunium; still as he would have Revenue to pay unless exempted by a special sunnud, it is clearly from the payment of Revenue that he is exempted, and that Revenue is the object of the grant, not land. Possession of the land is seldom given; it is generally acquired subsequently. The value of endowments in land in England, and of tithes, has kept pace with the change in the value of money, while legacies and endowments in money have ceased to afford the income required for the objects intended to be supported.

Appendix, No. 98.

Revenue Settlements.

the greater part of the lands of Tanjore and Trichinopoly is watered by cuts from the Cauveri, and in the Madura and Tinnevelly provinces the sources of irrigation are also numerous. The sums of money disbursed in keeping these reservoirs in repair, in making new ones, and repairing old ones, as also in restoring those destroyed by tempest, are very considerable, and is a great field for fraud on the part of native Revenue officers.

78. The Revenue claimed by the sovereign from land of this description appears immemorially to have been collected in kind; not a fixed quantity of grain for a defined extent of land, like the rents in kind paid to the landlords of Malabar and Canara, but a certain portion of the produce, whatever that may chance to be, denominated *mail warum*; the remainder being termed *coodee warum*, or inhabitants share of the produce.

79. It is not easy, perhaps, to account for the Revenue of wet or nunjah land having been customarily demandable in kind in almost all provinces in the peninsula east of the Ghauts. The fluctuation in the produce, in the value of the produce, the desire to obtain the utmost possible Revenue in times of high price, a knowledge of the fluctuation in the value of the precious metals, the impossibility of otherwise obtaining so large a proportion of the gross produce as 50 per cent., may all, or in part, have perpetuated the custom of receiving in kind the Revenue demandable from rice lands.

80. The dry grain, or poonjah culture, is brought to maturity by the falling rains; it requires only a partial and occasional supply of water. The public Revenue from land of this kind is generally demandable in money in the Western and Southern Provinces, but is still paid in kind in the Northern Provinces, and was formerly rendered in kind in the Carnatic. The crop of a dry field often consists of a variety* of grain ripening at different seasons of the year, which probably made it inconvenient and expensive for the Government to receive their dues in kind. The lands producing poonjah crops, therefore, seem long before the establishment of our Government to have been assessed with a *teerwa*, or fixed money-tax, for a fixed measure of land, generally varying, however, with the nature, not the extent, of the produce.

81. The totacal, or garden and plantation lands, is usually secure of irrigation by artificial means, and is more generally assessed with a fixed money-tax; except that, from this kind of cultivation being extremely expensive, the tax, though much higher in proportion to the extent of land, is much lighter in proportion to the value of the produce.

82. The teerwa was in general so much money for a fixed measure of land if cultivated with raggy or pulse, so much for the same measure of land if cultivated with grain, and so on; the rate varying with the nature of the crop, and the crop with the season. For instance, horse grain will come to maturity with a moisture in which other grain would perish. Lands planted with sugar-cane, plantains, the beetle-vine, tobacco, although not classed as gardens, were assessed with a high money rent the year they were so cultivated; but so soon as these lands were again converted into rice land, they fell to the usual *warum* or portion of the produce taken from rice land. The high assessment on the cultivation of such articles partook, therefore, much of the nature of consumption taxes.

83. It occasionally occurred, that land which in one year produced a poonjah crop might perhaps in the next be converted into nunjah†, might then revert to poonjah, again be made nunjah, and afterwards perhaps totacal; so that the ancient Tamil land-tax may be truly said to have been a tax not fixed on the land, but regulated chiefly by the nature of the crop, and in the nunjah lands, where it was a portion of the produce received in kind, it was dependent also on the extent and price of that produce.

84. The meerassidars render the public dues, as they are described above, on all the waraput and teerwaput lands which they cultivate, to the officers of the Government appointed to receive them; but the meerassidars who cultivate lands assigned in maunium tenure render the public Revenue due from such lands direct to the individuals to whom the rights of Government have been transferred.

85. In addition to the exclusive right to the hereditary possession and usufruct of the lands in each village, which on the tenure above explained was vested in all the Tamil meerassidars, a peculiarity distinguished those who inhabited that particular portion of the Tamil country which is known by the name of Tondei Mandalam, and which, extending from the southern extremity of the Nellore district nearly to the river Colleroon, includes chiefly the Company's jaghire, now the zillah of Chingleput, and the two divisions of the Arcot subah.

86. From the earliest times, it would appear that in the villages of that part of the country a certain portion of arable land, to be held altogether free from tax, was attached to the meerassy, and formed an integral and important part of that right. It is termed the cawniatchi or grama-maunium, and is altogether distinct from the turabudy, sunnud or doombala mauniums; for on these the public tax was paid by the meerassidars to the several individuals holding the same; but on the grama-maunium they paid the public tax to themselves, in other words, they held it altogether exempt from tax.

87. Inseparably connected with the cawniatchi maunium, was another peculiar privilege of the meerassidars of Tondei Madalam, namely, their right to certain fees or marahs, which, under the denomination of cooputtum, cani or grama marah and cavalasem ‡, they received

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* The variety of dry crops is very great; they are reckoned not less than 30 in number.

† Hence the term poonjah turnm nunjah.

‡ The calavasem marah is generally given to the free labourers, in lieu of hire, and, in some cases, indulgent masters grant it even to their slaves also. Where pyacarries cultivate the land, the calavasem is appropriated by them, and the other marahs only paid to the meerassidars.

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

received in the shape of deductions from the gross produce of all the cultivated lands in the village paying tax to the Government. Where the lands were cultivated by their own labourers or slaves, this secured to them an additional profit in the nunjah lands only, for in these the deductions were made from the gross produce before the Government share was paid by them; in the poonjah and other lands assessed with a money-tax, the whole of the produce was already their own. But where these lands were cultivated by others, as hereafter explained, the meerassidars received their marahs on the poonjah, totacal, &c. as well as on the nunjah lands.

88. These marahs, peculiar to the meerassidars of Tondei Mandalam, must not be confounded with other marahs, or deductions from the gross produce, which, as before mentioned, are prevalent throughout both the Northern and Southern Provinces in favour of certain village or other officers, such as the village curnum or accountant, the village or district officer or cavilgar, or which have been established for other public purposes, such as the repair of tanks, &c. These are *paid* by the meerassidars of Tondei Mandalam in common with all others who cultivate the lands, but their own marahs are *received* by them.

89. On the establishment of every Tamil village, as now constituted, the rights above explained were vested in all the original vellaler settlers, as a collective body, not in each individually; every one of them, therefore, possessed a separate equal share in the whole meerassy, and hence in each village, to the present day, the number of equal shares into which the meerassy was at first divided remains the same as when the village was originally settled. In some villages there are a hundred shares, in others of the same extent fifty or ten only; but whatever may be now the number of meerassidars, the number of shares invariably remains the same as at first determined. From the number of meerassidars having decreased since the settlement of the village, some of them may now hold two, three, four or fifty shares. From their number having increased since that period, the shares may have been split into fourths, sixteenths, thirty-seconds or other fractional * parts, and many may therefore hold a part only of a share; but the number of original equal shares in each village has continued unaltered for ages. Supposing a village to have been first divided among 32 original settlers, into 32 equal shares, and its meerassidars now to be 100 in number, if any one of them is asked how many shares there are in the village, he will immediately answer 32, but when asked how many of these belong to himself or to any other particular meerassidar, he will answer two, three or four shares; or perhaps the half, the fourth or the sixteenth part of a share, as the case happens to be. It was these well-known and ascertained facts which induced the Board to record, in their proceedings of the 22d August 1816, that the potail and the office, as described by Colonels Munro and Wilkes, did not exist in Tondei Mandalam, or, as they believed, anywhere east of the Payenghaut.

90. In all Tamil villages, the perumboc or uncultivateable land, the tarisee or waste, and in Tondei Mandalam the meerassy maunium and marahs also are held in common joint property by the whole of the meerassidars, each, in proportion to his share in the meerassy, being entitled to participate therein. If a village consists of 32 shares, and a meerassidar possesses half a share, he is entitled to a sixty-fourth part of all the advantages derived from the fisheries, mines or quarries in the perumboc; to a sixty-fourth part of the pasturage, firewood and other profits of the tarisee or waste; and, in Tondei Mandalam, to a sixty-fourth part of the gross produce of the meerassy mauniums and marahs. In mortgaging or selling the whole or any part of his meerassy, he mortgages or sells a proportionate part of his *share* in these; but he cannot divide and dispose of any particular spot of land in the perumboc, the tarisee, or meerassy maunium. No particular spot in any of these belongs to him; he possesses a *share* in all, not a *part* of each, and the whole must remain entire. This, however, does not apply to the *cultivated* land, which in some villages is held in this manner by all the meerassidars collectively, as one joint indivisible property, but in others by each individually, as property of a separate, distinct and independent nature. Hence its tenure is two-fold, pasang-carei or samadayem, and arudi-carei or pala-b,hogum †.

91. Pasang-carei in Tamil, and samadayem in Sanscrit, are terms both implying collective proprietary right, used to denote that particular joint tenure of the cultivated lands ‡ which, like the joint tenure of the perumboc, tarisee, &c. explained above, was anciently universal throughout the Tamil country, and still prevails in many villages in every part of it, but especially in that known to the natives by the name of Tondei Mandalam. Under this system, the meerassy right to any particular spot of cultivated land in the village is not vested in any individual. The meerassy of the entire cultivated lands attached to it, like that of the perumboc, tarisee, &c. belongs to the whole body of meerassidars; each, in proportion to the shares or parts of a share he holds, being entitled to participate in the common property. The number of shares belonging to each meerassidar being known, the lands are either cultivated by them in common, and the net produce, after payment of tax, divided according to the share of each in the meerassy, or the land itself is thus divided, either

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* The fractions of the peninsula descend by fours, in the same manner as our decimals by tens.

† It will be shown hereafter that the ryotwar plan of assessment destroyed by violence all these ancient usages and customs in the two divisions of Arcot, and so completely, that both Mr. Ravenshaw and Mr. Grœme have denied the existence of meerassy in those provinces; but it is believed that the courts of justice have been required to try causes relating to this property.

‡ These terms are also applied to the joint tenure of the perumboc, tarisee, &c.

annually, or every five, six or ten years, the fields of which the meerassy is to be held by each for that period being fixed by drawing lots *.

92. In many villages, however, especially in those of Tanjore, Tinnevelly, Madura, Dindigul and the other Tamil provinces to the south of the Colleroon, the meerassidars, instead of dividing the cultivated lands of the village periodically, according to the shares or parts of a share held by each, appear, after having once divided them in that manner, to have declared the division permanent, and thus to have converted the ancient collective tenure of the cultivated lands into one in severalty, which is distinguished by the Tamil denomination *arudi-carei*, or by the corresponding Sanscrit word pala-b,hogum. Under this system each meerassidar enjoys the meerassy of his own particular cultivated fields, and has no interference whatever with those of his neighbours; and when he sells his meerassy, he transfers to the purchaser not only his common right to participate to the extent of the share he holds in the perumboc, tarisee, merassy maunium, marahs, and other collective property in the village, but his individual right to certain particular and defined cultivated lands. Supposing him to hold half a share in an arudi-carei village of 32 shares, he would possess a sixty-fourth *part* of the whole cultivated lands; namely, fields, 1, 2, 3 and 4, with which no other meerassidar could possibly interfere; but if it were a pasang-carei village, he would possess a sixty-fourth *share* only in the whole cultivated lands, from 1 to 64 inclusive; in lieu of fields 1, 2, 3 and 4, fields 61, 62, 63 and 64 might fall to his lot, and at the termination of a certain period he would be obliged to relinquish these lands to some other meerassidar, and to take such other fields as chance might allot to him.

93. In many instances in Tanjore, and occasionally even in other districts, the whole meerassy of a village has by purchase, or other means, become vested in a single individual; and the tenure, in this case, is distinguished from the other two above mentioned by the denomination of eka,b-hogum.

94. From the nature of these tenures, no village can be partly pasang-carei, partly arudi-carei, and partly eka-b,hogum; it must be one only of the three. Each is to be found in all parts of the country, but, as already explained, the first is most prevalent in the northern, and the second in the southern Tamil provinces; and to these also the last is chiefly confined.

95. The Tamil meerassidars have thus far been considered as themselves cultivating the lands, by means of their own hired labourers or slaves, as they do so much more universally than the landlords of Malabar or Canara; but like them, also, they occasionally rent out their lands to under-tenants, named pyacarries †.

96. The pyacarries, on condition of paying to the meerassidars a certain share of the produce, or sometimes on poonjah land a certain teerwa in money, but rarely a fixed sum of money for a given extent of land, rent from them lands of a greater or less extent, for one, two, or more years. In the pasang-carei villages they hold of all the meerassidars collectively, in the arudi-carei villages from each individually, and in the eka-b,hogum villages from the sole meerassidar. In Tondei Mandalam, in addition to their stipulated rents in kind or money, they pay the established marahs of the meerassidars, known by the denomination of cooputtum, cawnyatchey, or grama marah, &c. In no case have they any concern whatever with the perumboc, tarisee, or in Tondei Mandalam with the meerassy maunium; and of the rent paid by the pyacarries, what remains to the meerassidars, after the liquidation of the land-tax, is called toondoo-warum, or swam-b,hogum, the clear net landlord's rent.

97. The pyacarries or tenants are divided into two distinct classes, named oolcoody pyacarries or permanent tenants, and paracoody pyacarries or temporary tenants.

98. The paracoody pyacarries are strangers admitted into the village as tenants from year to year, or for some other limited period. The terms on which they rent are settled between themselves and the meerassidars ‡; and on the expiration of their leases their rents may be raised, or they may be altogether ousted from their farms. In this respect they resemble the patomkars of Malabar, or the chalie-guenies of Canara, and like them, are, in fact, tenants either at will or under special agreements.

99. But where land for a certain period, which varies in different places, has for several generations been farmed by the same family, the tenant is termed an oolcoody payacarry, and by prescription becomes possessed of hereditary right to hold his farm in perpetuity, on condition of the regular payment of the maumool or customary warum or teerwa. Like the mul-guenie of Canara, the oolcoody pyacarry and his descendants can never be ousted from their farm so long as this is paid, nor can the warum or teerwa be raised by the meerassidar; but though they can mortgage, they can never sell these their hereditary privileges.

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* The ryotwar plan of assessment fixes the assessment on the field, but it does not necessarily fix the field or the lot of a particular individual, although the Board fear it has done so in most cases.

† "This term," observes Mr. Ellis, "is said to be derived from the Persian words *paye the foot*, and kurdun, *to labour*, or kisht carkurdun, *to cultivate*. The proper Tamil term is payer-cudi, or payercaren, from *payer*, *cultivation*, and *cudi* or *caren*, an *inhabitant*, *a person*, from the latter of which it is probably corrupted."

‡ For instance, if the tank of a meerassy village is burst by too great a flow of water in a storm, and the water runs off, the meerassidars of the village visited with so great a calamity would carry their labour to a neighbouring village, and cultivate as pyacarries, but must pay the fees of superiority to prevent their laying any claim, at a future period, to a share of the meerassy of the village in which they have been admitted as temporary cultivators.

Appendix, No. 98.

Minute of
Board of Revenue,
5 Jan. 1818.

100. The foregoing may be considered a tolerably correct view of the landed tenures in the Tamil country, as established during the ancient Hindoo governments. The Tamil meerassy never appears to have been of equal value to the jenm of Malabar, or the wurgha of Canara, and the meerassidars seem to have united in their own persons the character of farmer with that of landlord, much more universally than the jenmkars or mulees of the western coast. The difference in the value of these properties is distinctly traceable to the larger portion of the produce taken as public Revenue, the less productive nature of the soil, and less favourable climate on the eastern side of the peninsula, compared with the advantages enjoyed by the occupiers of land in Malabar and Canara; but from the numerous deeds of sale still extant throughout the Southern Provinces, there is no doubt that at one time meerassy was universally a saleable and transferable property, and that the meerassidars everywhere enjoyed a toondoo-warum, or clear landlord's rent, from all the lands cultivated by their pyacarry tenants, and both a landlord's rent and a farmer's profit from the lands which were cultivated by their own labourers or slaves *.

101. It is by no means, however, to be understood, that this is the state generally of meerassy property at the present time. The severe and arbitrary policy of the Mussulman princes, which, notwithstanding their short and unstable authority on the other coast of the peninsula, so materially affected the interests of the landlords both in Canara and Malabar, proved much more detrimental to the meerassidars of the Tamil country, where their authority was of considerable duration, and their dominion was firmly established under the commanding influence of European power. It is well known that, by successive augmentations, the demand on the meerassidars of the Carnatic was gradually raised, so as at last very generally to absorb not only the whole of the landlord's rent, but in many places a portion of the farmer's profit also. Most of the meerassidars in that part of the country were thus reduced to a situation which, except in name, differed little † from that of the oolcoody pyacarries or permanent farmers; and the Mussulman government, by absorbing the whole landlord's rent, became not only the sovereigns but the landlords of the country, enforcing in practice their favorite maxim, that the state is the exclusive proprietor of the soil.

102. Accordingly, of the Tamil provinces, Tanjore, which was transferred to us directly from the Hindoo Government, and was scarcely ever under the Mussulman power, is the only one in which, on our acquisition of the country, meerassy right was found, as before decribed, nearly unimpaired. In the Chingleput district, also, which was ceded to the Company as a jaghire, before the full extent of the arbitrary power and severity of the Mahomedan Government had begun to be felt, as well as in Dindigul, Madura, Trichinopoly, and Tinnevelly, the latest of their southern conquests, meerassy, though greatly reduced in value, was found in a tolerable perfect state; but throughout the soobah of Arcot, and very generally in Salem, Baramahl, and Coimbatore, the successive augmentations made to the land-tax, or what is the same thing in its effects, the excessive demands made by the Mahomedan Government in other shapes, had left of meerassy little else than the name.

103. In Malabar and Canara, where the land-tax was a portion of the landlord's rent fixed on the land, and collected from the landlord, or those in possession of his rights, whether the fields were cultivated or fallow, the Government did not interfere in any respect with the cultivation of the soil; but from the greater part of the land in the Tamil country consisting of nunjah, and the land-tax thereon being a portion of the produce, any failure of the meerassidars to cultivate their lands directly affected the public finances. Hence it became an established principle of meerassy tenure, that it was incumbent on the meerassidars to cultivate all the waraput and teerwaput lands attached to their village, either by means of their own servants or slaves, or by renting them out to pyacarries or tenants.

104. So long as there remained to the meerassidars a toondoo-warum or clear landlord's rent, they wanted no other stimulus to urge them to cultivate to the utmost; but where this now became absorbed in the Government demands, or in the loss arising from compulsory contracts, or forcible impositions at arbitrary prices of the Government portion of the produce,

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* The brahmin meerassidars who do not follow the plough themselves, and even many soodras, leave their lands under the care of the oolcoody paycarry, who pays about 45 per cent. of the produce of the land as Revenue to the Government, direct, or through the brahmin, from 22 to 25 per cent. as landlord's rent to the absentee, and is content with from 28 to 33 per cent. in remuneration for his labour, for seed, for cattle, and for his subsistence. Many of the hircarrahs attached to the company of guides are brahmins of the villages of Madranticum and Ootramalore, and hold meerassy. Their meerassy is cultivated by pyacarries, who pay to the relatives or agents of these brahmins the difference between the portion of the produce to Government and the portion due to themselves.

To Government - - - - - - - - -	45
The pyacarries take from - - - - - 28 to	33
	78
Landlord's net rent - - - - - - - -	22
	100

† There was some difference. The meerassidar besides his right in the cultivated lands, whence he derived his landlord's rent and farmer's profit, possessed other privileges, as already explained, in the perumboc, tarisee, meerassy, mauniums, marahs, &c., and these privileges continued to be enjoyed, and sometimes to be sold, though his landlord's rent was gone.

duce, the *land-tax* was converted into a *land-rent,* the *landlords* sunk into land occupiers or *holders,* and restricted to the profits of mere farmers in the land cultivated by their own labourers or slaves, they ceased to employ pyacarry tenants in those other lands, from which they no longer derived any advantage.

105. To prevent the public Revenue suffering from arable land being thus left vacant, the Government resorted to the expedient of transferring it *temporarily* * to pyacarries or tenants of their own selection. Nay, this principle was even applied to the tarisee or waste lands, and on the meerassidars declining to cultivate waste for which other offers had been made, it became customary for the Government to grant cowles to pyacarries, securing them in the occupation thereof for such a limited term of years as was deemed necessary to ensure to them a fair return for the stock and labour employed to render the land productive. In Tondei Mandalam, however, the share of the produce allowed by the Government to the pyacarries thus employed by them was more favourable than that which they allowed to the meerassidars; but this difference was more than compensated to the latter by their retaining the cawniatchy maunium, which the pyacarries never enjoyed, and which seems to have continued in possession of the descendants of the ancient meerassidars, even in those places where they relinquished or were ousted from proportions of their other lands.

106. The employment of pyacarries or tenants by the Government itself, the natural result of over-assessment, greatly contributed to level the ancient distinctions between the meerassy landlords and their pyacarry tenants; for, notwithstanding the pyacarries thus employed by the Government often admitted the justice of the meerassidar's demand for his cooputtum, marahs and toondoo-warum, and in Tondei Mandalam for his meerassy marahs also, they too frequently asserted, perhaps with truth, their inability to discharge these dues, in addition to the public assessment; and from their being placed in immediate contact with the circar, the meerassy landlord had no longer any power to enforce his demands. Under these circumstances, the pyacarries or tenants, in many instances, from the secession, emigration, or removal of the meerassidars or landlords, became possessed of a great portion of the cultivated lands in the village. Mr. Place, in his elaborate report, under date the 6th June 1799, which has the merit of being the first public document that treated to any extent on the subject of meerassy right, after stating that 15,994 meerassy shares are held by 8,387 meerassidars, the total number then in the jaghire, expressly adds †, that " the remainder, or 1,827 shares are unclaimed, but occupied by pyacarries." Mr. Lushington, in his report on Tinnevelly, under date the 29th December 1800, particularly mentions whole villages of this description, as distinguished from those in which the meerassy still remained entire. The last-mentioned villages are known in Tinnevelly by the name of *pundarah* or *agrahara vadiky* (meerassy villages of soodras or brahmins), and the distinction between them and a pyacarry village is well described by Mr. Lushington, as consisting in the latter " not being purchased, and in there being no practices prevailing in them of pungs ‡, caray §, or rushum ||, for the lands of the village in general, or any right, indeed, in the inhabitants to dispose of, or alienate in perpetuity, the lands they occupy, as is possessed by the proprietors of the pundarah and agraharah vadiky." Where the meerassy was not yet destroyed, the meerassidars still possessed a saleable property in the land; but where, by over-assessment, over-collections, or compulsory contracts, they had been reduced to a situation little different from that of mere pyacarries, or on their quitting or giving up their lands, their former pyacarry tenants had usurped, or been placed in possession of them by Government, all vestige of the original shares into which the village was divided, or of the existing share of each meerassidar was obliterated: every ancient distinction of this kind disappeared with the private property to which it was attached, and all the cultivators, being considered as pyacarries or tenants, now paid their rents directly to the state, which had assumed the functions of the landlord also.

107. Such, more or less, was the situation of each of the Tamil provinces, except Tanjore, when the British Government obtained possession of the country. In Tanjore, meerassy right remained universal throughout the province, and continued a very valuable property. Mr. Harris, in his report of the 9th May 1804, estimated the meerassidars' toondoo-warum, or clear net landlord's rent, at somewhat less than 25 per cent., or about one-fourth of the gross produce of the land; the meerassidars being about the same period upwards of 60,000 in number. In Trichinopoly, also, Mr. Wallace's report of the 8th September 1805, shows that meerassy was there generally prevalent and valuable. Mr. Hodgson, in his report on Tinnevelly,

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* The temporary nature of the transfer implied a right militating against the act, but it is feared that these temporary transfers too often became permanent.

† This gentleman removed the meerassidars from some of the finest villages, and conferred the meerassy of them, by cowle, on the pyacarries, or even on strangers, because the meerassidars refused the terms on which he offered them the rent or contract of the Government portion of the produce for three years. The Government of the time sanctioned the measure. Its injustice cannot now be misunderstood. It compelled the meerassidar not only to render the public dues in kind, as established by long usage, but to consent to contract for the value of those dues during three years to come, on an estimate formed by the collector of the extent of the produce and its price. In other words, on his (the collector's) estimate of the amount and value of the public tax for the three years to come.

‡ The share of each individual meerassidar.

§ Shares into which the village meerassy was originally divided on the formation of the village.

|| Roosooms, marahs, or fees.

Tinnevelly, estimates the toondoo-warum, or surplus rent of the meerassidars in that province at 13½ per cent. of the gross produce; and his reports also show that meerassy still existed very generally in Dindigul and Madura, as well as in those lands of Coimbatore which possess wells: but it was universal nowhere except in Tanjore, and not everywhere of equal value. It is, however, to be remarked, that in many parts of the country the superstitious veneration of the inferior Hindoo officers of the Mussulman government for the privileges of the brahmins, had preserved the meerassy rights of that sacred tribe from the additional cesses which destroyed those of their less-favoured soodra brethren; for in the northern division of Arcot, where the existence of meerassy generally has been denied by the collector*, he allows that the swastiums of the brahmins are saleable property. In Tinnevelly, also, the dhurmasenum lands on the banks of the Tambrapurney, belonging to a colony of Telinga brahmins, were found more favourably assessed than the *Pundarah vadiky*, or soodra meerassy lands; and even in Tanjore the soodra meerassidars did not receive so high a warum or share as the brahmins.

108. Having given this view of the actual state of meerassy property on our first acquisition of the Tamil provinces, it remains to show how far it has been affected by various systems of Revenue management adopted by the British Government. But as the consideration of this subject is connected with the settlements introduced into other parts of the country, such as the Ceded Districts, Nellore and Palnaud, the Board are obliged to defer their observations on this head to a subsequent part of this minute, and will now proceed to submit a few remarks respecting the rights of the ryots in those provinces which have been distinguished by the name of Telingana.

In Telingana.

109. Notwithstanding the Northern Circars are the oldest possessions of the British Government on the coast, and some of the most able of the Company's servants have been employed in the Ceded Districts†, we possess less information of the ancient Hindoo tenures of land in Telingana than of those in any other part of the peninsula.

110. This is, perhaps, chiefly to be ascribed to the long period that these provinces were subject to a Mahomedan government. The Bhamanee, Adilshahee, Kootubshahee, and Nizam-shahee dynasties had firmly established their power in these countries, considerably before they were subdued by the princes of the house of Delhi; and while the shortness of the Mussulman power in other parts of the peninsula allowed only of a partial infraction of ancient rights, it was here of sufficient duration to enable them so entirely to subvert the original Hindoo institutions of the country, as to leave of them scarcely a vestige remaining by which they can now be traced.

111. From such information, however, respecting these countries, as is to be procured from the records of the Board, there can be no doubt that the tenures of Telingana were originally very similar to those obtaining in the southern or Tamil provinces.

112. A Telinga village, in regard to its internal constitution, and the community of interest which unites its inhabitants, is precisely the same as one in the Tamil country. Its lands are also divided, in a similar manner, into waste and cultivated land; the latter is also subdivided into mauniums, or lands on which the whole of the Government tax has been alienated to individuals, *khundregas*, or lands on which a portion only of the Government tax has been so alienated, and lands upon which the full tax is paid to the Government. The nature of the tax payable on the land seems also originally to have varied, as in the Tamil country, with the nature of the crop. On the *maganee*, or lands cultivated with a wet crop, the *koroo* or Government share of the produce was taken. On the remainder, being the *madepaloo* or ryot's share, literally *the share of the plough-handle*, and on land cultivated with a dry crop, or with garden or plantation produce, a fixed money rent was generally paid, in the same manner as in the southern provinces; but in some cases the Revenue on dry crops was rendered in kind.

113. On condition of the due payment of these taxes, and of various office meerassy fees to the village and other public officers, as before explained, the exclusive right to the hereditary possession and usufruct of the soil in each village of Telingana seems originally to have been vested in certain classes of Hindoos, of the Coombee, Reddy, and other Soodra castes, whose descendants are now known by the Hindoostanee appellation of *Cadeems*, or representatives of the ancient inhabitants, and who continue to this day to be the principal cultivators in every village of Telingana.

114. From the marked distinction still maintained between these cadeems and the pyacarri ryots, from the potail mauniums of the Ceded Districts and those of the head reddies and naicks, or pedda caupoos in the Northern Circars, being often held in shares, like the grama-maunium of Tondei Mandalam, from the general resemblance of the village institutions of the two countries, and from the word *cawniatchey* being well understood and employed in Telingana to designate private landed property, even though now there unknown, the Board have little doubt that the Tamil meerassy, or a very similar tenure, was at one time established throughout the northern districts. Certain however it is, that long before our acquisition of the country, private property in the land, if it ever prevailed in these provinces,

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* The proceedings on the decennial settlement of the northern division of Arcot will show that the Board are inclined to an opinion different from Mr. Grœme's.

† Cuddapah and Bellary.

vinces, had ceased to exist. The cadeems, if they at any time enjoyed a toondoo-warum or clear landlord's rent, had long before that period been universally deprived of it by the over-assessments of their Mussulman rulers; and if they ever possessed the power to sell or dispose of their lands, it must have been at a time far beyond the memory of man; for not only has this power continued unclaimed by any ryot, from Nellore to Ganjam, but there has not yet been discovered a single deed of the sale of landed property by individuals in any of the provinces throughout Telingana.

115. Accordingly, on the cession of the Telinga provinces to the British Government, the cadeems, whatever their former situation may have been, were possessed of no other rights than those of the oolcoody pyacarries in the Tamil country. Their landlord's rent, if it ever existed, with all power of selling or disposing of the land, was universally gone; but they continued the hereditary permanent farmers of their villages, and so long as they paid the public dues, they could not be ousted from their lands, which, though not now saleable, have descended from father to son, from generation to generation.

116. This hereditary right to their lands seems, indeed, to have been the only distinction remaining between them and the pyacarry ryots; for the public dues had here been raised higher than in any other part of the peninsula *. One-half, and in some cases only one-third of the wet, two-thirds or even one-half of the dry, and from three-fourths to seven-eighths of the garden crop, has been calculated as the nominal share of the ryot; but, in fact, the demand on him was limited only by the supposed extent of his means; his share was often reduced to a fifth, or even a sixth of the produce, and over-assessment had everywhere levelled the cadeem to the situation of the pyacarri †.

117. Where the ancient system continued to be observed, each ryot occupied and cultivated the lands which had been ploughed by his fathers, rendering to the Government, or its representative of whatever rank or class, a portion of the wet crop, and a fixed money tax on dry grain lands and garden produce. But whether introduced by some of the great Revenue officers of the native governments as an improved system of administration, or resorted to by the ryots themselves, in order in some degree to avoid the undefined demands and oppressive exactions of the Mahomedan government, what is known in the Northern Circars by the name of the *veesabuddy* settlement had existed in many of the villages of Telingana long anterior to the introduction of our power. Under this system, a fixed sum of money was assessed on the whole village for one or more years. A certain number of the most respectable ryots became answerable for this amount, each being responsible for his own separate portion thereof, and all for each other, and the lands were divided by lot, as in the samadayem villages of the Tamil country, the portion of land to be occupied by each being determined by the proportion of the rent for which he became responsible. Thus, if ten ryots obtained their village for three years at a veesabuddy rent of one hundred pagodas, the first becoming responsible for twenty, the second for forty, and the other eight for five pagodas each, the lands of the village would be divided into ten equal shares, the first would be entitled to two of these, the second to four, and each of the others to half a share; and from this division of the lands into shares the settlement took its name of *veesabuddy*, namely, a village settlement *by shares* in ready money.

118. The foregoing remarks, it is hoped, are sufficiently explanatory of the rights of the ryot in Telingana and the Tamil country, at the period of our first acquisition of these provinces.

General Principles of Ryotwar ‡.

261. It has been stated by very high authority, as one great recommendation " in favour of the ryotwar settlement, that it is most favourable" to the prosecution of the ryotwar survey; but the review which has been taken above of that survey, in the several districts into which it has been introduced, seems to lead to the conclusion that this is by no means a recommendation in its favour, and compels the Board to record their opinion that there is no part of the former ryotwar system more open to objection.

262. An attentive examination of the voluminous reports received from the different collectors on this subject, will show that the details of the ryotwar survey, including measurement, classification of soil and assessment, varied with the particular views of each local officer; that it was by no means conducted in the several provinces, either on uniform, correct or just principles; that every change of authority was attended by a change of plan; and that, except in the Ceded Districts, where it was completed under the person who begun it, and cost upwards of 80,000 pagodas, the ryotwar survey was in general hastily performed and badly executed. The detailed information which it afforded may perhaps, in some instances, have been matter of statistic curiosity, but its effects on the Revenue and

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* *See* Fifth Report of the Select Committee of the House of Commons.

† It does not appear to have been customary for the cultivators of the Northern Circars to take the Government portion of the produce at a fixed price. The cadeem inhabitants have seldom been renters of their villages, and a difficulty is now experienced in prevailing on the cadeem inhabitants of the Chicacole estates to rent their villages even for a grain rent. The Public Revenue has very generally, and for a long period, been paid through intermediate renters, not only in the havelly lands but in the zemindarries. These renters take the Government portion of the crop in kind and make the most of it, paying an equivalent in money to the zemindar or collector, as the case may be.

‡ *See* Fifth Report of the Select Committee of the House of Commons.

Minute of Board of Revenue, 5 Jan. 1818.

and on the country have proved, there is much reason to believe, of a most mischievous tendency *.

263. In those provinces which we acquired from the Mussulman princes of the peninsula, the state of private property in the land, at the period of their transfer, has already been described to have been so reduced by their exactions, as to have required the most fostering and careful management on our part to preserve it from entire annihilation. But however beneficial in other respects our administration may have proved to the people, it is greatly to be feared that the almost immediate introduction into these districts of the ryotwar system, which included not only an entire new measurement of the land, but an entire change in the nature, and in many instances in the extent of the land-tax, which forcibly changed warum into teerwa, and by which new rates of teerwa were substituted even where the Revenue was heretofore payable in money, tended to complete the destruction of that property which it was so much our interest and our duty to support.

264. While the ryotwar survey assessment professed to fix an equal and moderate tax in money on each field, we find it, in almost every instance, greatly increasing the Government demand upon the country. In Dindigul it nearly doubled the public assessment. In Baramahl it increased it 21 per cent. In the northern division of Arcot, the additional imposts and illegal exactions of the renters under the native Governments were by the ryotwar survey incorporated with the land-rent. In Nellore the highest rate of teerwa fixed on the finest land was alone declared to be the ultimate limit of the Government demand upon all land; and even in the Ceded Districts, where it was perhaps most moderate, the demand on the land was raised so high as in general to be greatly beyond the resources of the people. " An assessment thus proceeding from single fields to whole districts, and taking each field at its supposed average," was indeed " found to make the aggregate greater than could be easily realized †," or than ought ever to have been assessed; and in attempting to fix a moderate equal assessment on each field, we imposed a most unequal and heavy *over-assessment* on the country.

265. It is true that this over-assessment constituted rather the *maximum* than the absolute demand upon the ryot; but it was to this maximum that he was taught to look as the sum ultimately demandable from him. It was only his inability to pay it that caused its temporary reduction; and as his means improved, the demand upon him rose, until it reached this high standard.

266. From the ryotwar survey also resulted the other great evil already pointed out by the Board, viz. the interference with private rights, and the nearly complete destruction of the little landed property, and superiorities attached to it, remaining in those provinces where the ryotwar system was fully introduced. The infraction of the rights of the meerassidars in the Carnatic generally have already been particularly noticed; the admission of the pyacarries and the cadeems on equal terms to the occupation of land in Nellore has likewise been mentioned; and the ryotwar system may be justly said to have proceeded on the maxim of its chief advocate, Colonel Munro, that " on this side of the Peninsula there is no private property in the land." Mr. Hyde, the present collector in the southern division of Arcot, expressly states that the marahs, toodoo-warum, and other rights of the meerassidars in that district, were incorporated with the ryotwar teerwas, and " no sort of remuneration was granted in lieu thereof;" " indeed," says he, " meerassy has never been acknowledged by any of my predecessors." In the northern division of Arcot all these superiorities were also resumed and incorporated with the public Revenue. In short, the survey assessment was raised so high as to absorb, in the Government Revenue, any little rent remaining to the landholders. No intermediate person was acknowledged between the state and the actual cultivator, and the ryotwar survey, supported by the power of a strong and well-organized Government, completed the practical illustration of the doctrine, so unjustly introduced with the Mussulmans, that in India the sovereign and the landlord are one ‡.

267. It has been stated by the same high authority before alluded to, that under the ryotwar system, " the ryot knew, before he set his oxen to the plough, and dropped his seed into the ground, the utmost limit of rent that he could be called on to pay, and that the advantage of additional labour employed upon his fields would be all his own, as well as the advantage of additional produce in an abundant season; and that he also knew that in an unfavourable season an abatement of the demand would be made in his favour, if his diminished means rendered him unable to satisfy it §."

268. But where the utmost limit of rent was raised so much above the means of the ryot, and where the ability of the people was to be the limit of the collection, it is obvious that the ryot's knowledge of it was of little consequence. When he yoked his oxen, and dropped his seed into the ground, all that he knew was, that the ultimate rent demandable from him was greatly beyond his power to pay; of the actual or absolute demand upon him he knew

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* *See* Mr. Sullivan's and Mr. W. Garrow's correspondence on the survey of Coimbatore. *See* instructions to surveyors as issued by the collector, and recently called for by the Board. *See* Mr. Ravenshaw's report on Mr. Garrow's ryotwar survey. *See* Mr. Grœme's report on Mr. Cokburn's survey. *See* report on Mr. Hurdis's survey of Dindigul.

† From Colonel Munro, dated 26th June 1780.

‡ Colonel Macleod actually proposed to abolish meerassy, and Mr. Ravenshaw never acknowledged its existence. It is true that Mr. Garrow's ryotwar survey assessment had contributed to annihilate meerassy in South Arcot before Mr. Ravenshaw was appointed to the district, but many proofs remained, and still remain of its existence.

§ *See* Fifth Report.

nothing, until "the season became sufficiently advanced to enable the collector and his assistants to judge, from the appearance or state of the crops, as to the means of the ryots to pay their rents*." It was not until he had reared his crop that the absolute demand upon him was determined, and it was then too generally fixed rather with reference to his actual means than to the produce of his lands. "Whatever," says Colonel Munro, in a letter to his assistants explanatory of the ryotwar system, "may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, *if they can*;" and "where the loss appears in a village whose inhabitants *are able to make it good,* the aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop†."

269. The ryotwar settlement, in fact, was made annually, frequently by the tehsildars or sheristadars‡, and was not in general concluded until after the crop had been raised; the system then was, to make as high a settlement as it was practicable to realize. If the crop was good, the demand was raised as high, within the survey rates, as the means of the ryot would admit; if the crop was bad, the last farthing was notwithstanding demanded, and no remission was allowed, unless the ryot was totally *unable* to pay the rent. On this point the most severe scrutiny was instituted; for not only was the whole of the collector's detailed establishment of servants employed in an investigation of his means, but each of his neighbours were converted into inquisitors, by being themselves made liable for his failure, unless they could show that he was possessed of property.

270. This last-mentioned rule of the ryotwar system, which, to make good the failure of unsuccessful ryots, imposed an extra assessment, not exceeding 10 per cent., upon their more fortunate neighbours in the same village, and even occasionally upon those in the villages of the vicinity, was found to be indispensable to the security of the Revenue under that system. The little profit accruing to the industrious ryot was thus taken by the state, to remunerate it for the losses it sustained from the failure of the less fortunate or more extravagant; and while the ryotwar system dissolved the unity of interest and the joint partnership in profit and loss, which formerly existed among each village community, in all the provinces east of the Ghauts, and was so beneficial both to the members of its own municipal body and to the Government, it in fact admitted that their joint responsibility was necessary for the security of the public Revenue, and precluding the ryots from an equal participation of the profit, most unjustly obliged them to share jointly the loss.

271. Under the ryotwar system, however, though the ultimate assessment on each field was thus fixed in money, and as much thereof as could be obtained was demanded annually, the amount levied on each ryot was in fact left to be determined at the discretion of the European or Native Revenue officers; for it was the practice to *compel* the ryot to occupy as much land, and consequently to pay as much Revenue, as they deemed proportionate to his circumstances. He was not allowed, on payment even of the high survey assessment fixed on each field, to cultivate only those fields to which he gave the preference; his task was assigned to him; he was constrained to occupy all such fields as were allotted to him by the Revenue officers; and whether he cultivated them or not, he was, as Mr. Thackeray emphatically terms it, *saddled* with the rent of each§. To use the words of Mr. Chaplin, the collector in Bellary, one of the most able of Colonel Munro's former assistants, and still one of the most strenuous advocates for the ryotwar system, it was the custom under it "to exert in a great degree the authority, which is incompatible with the existing Regulations, of *compelling* the inhabitants to cultivate a quantity of ground proportionate to their circumstances ‖." This he explains to have been done by "the power to *confine and punish*" them, exercised by the collector and his Native Revenue servants; and he expressly adds, that if the ryot was driven by these oppressions from the fields which he tilled, it was the established practice "to follow the fugitive wherever he went, and by assessing him at discretion, to deprive him of all advantage that he might expect to derive from a change of residence."

272. Reviewing the former ryotwar system as it thus existed in practice, nothing can well be more revolting to justice and to all sound principles of civil government. Indeed, the description given, by very high authority, of one of its fundamental rules, may with great propriety be applied to the whole system as it existed in practice, viz. that it was "better calculated to secure the public Revenue from failure, than to render individual justice to the people¶."

273. There is no doubt that during the time that this system prevailed, a collector's merits were too often estimated rather by the amount of his collections than by the soundness of his Revenue principles, or any other standard; and his over ardent zeal to satisfy the urgent demands of the treasury made him too often blind to defects in his management, which to a more dispassionate and impartial observer it would seem necessary only to illustrate, in order to condemn.

274. Ignorant of the true resources of the newly acquired countries, as of the precise nature of their landed tenures, we find a small band of foreign conquerors no sooner obtaining possession of a vast extent of territory, peopled by various nations, differing from each other in language, customs, and habits, than they attempt what would be deemed a Herculean

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* *See* Fifth Report. † From Col. Munro to his Assistants, dated 25th August 1802.

‡ It may fairly be asked, whether collectors or their assistants were able to ascertain annually the means of the ryots; if they were not, the scrutiny must have been left to native Revenue officers.

§ From Mr. W. Thackeray, 4th October, in Consultations, 16th October 1817.

‖ From Mr. Chaplin, 10th June 1811. ¶ *See* Fifth Report.

Minute of Board of Revenue, 5 Jan. 1818.

Herculean task, or rather a visionary project, even in the most civilized countries of Europe, of which every statistical information is possessed, and of which the Government are one with the people, viz. to fix a land-rent, not on each province, district or country, not on each estate or farm, but on every separate field within their dominions. In pursuit of this supposed improvement, we find them unintentionally dissolving the ancient ties, "the ancient usages" which united the republic of each Hindoo village, and by a kind of agrarian law, newly assessing and parcelling out the lands which from time immemorial had belonged to the village community collectively, not only among the individual members of the privileged order (the meerassidars and cadeems), but even among their inferior tenantry (the pyacarries): we observe them ignorantly denying, and by their denial abolishing private property in the land; resuming what belonged to a public body (the grama-manium), and conferring in lieu of it a stipend in money on one individual; professing to limit their demand on each field, but in fact, by establishing for such limit an unattainable maximum, assessing the ryot at discretion; and, like the Mussulman government which preceded them, binding the ryot by force to the plough, compelling him to till land acknowledged to be over-assessed, dragging him back to it if he absconded, deferring their demand upon him until his crop came to maturity, then taking from him all that could be obtained, and leaving to him nothing but his bullocks and his seed grain, nay, perhaps obliged to supply him even with these, in order to renew his melancholy task of cultivating, not for himself, but for them.

275. That the foregoing is no exaggerated description of the ryotwar system, as it existed in practice, the Board appeal to the admissions and statements of its own advocates, on which it is founded; and it must candidly be admitted, that this system, so fraught with individual injustice, might possibly have been in existence to the present day, but for the laws enacted in 1802, taken from those framed in Bengal by the Marquis Cornwallis, which engrafted on the Indian codes the principles of British justice, conferred upon our subjects in these countries the free command of their own labour, insured to them the free enjoyment of its fruits, and established independent courts to secure to them these truly inestimable blessings.

276. It was not, as has been heretofore supposed and recorded, that the forms established by these laws were incompatible with the details of the ryotwar system, for any little incongruity in this respect could easily have been reconciled; but it was that the fundamental principles of the new code were entirely at variance with those of the existing Revenue administration. The new Regulations declared Revenue to be subordinate to justice, while the ryotwar system had rendered justice entirely subordinate to Revenue. The new laws, by their general principles, and not by any specific enactment, took from the native Revenue officers the power to "punish and confine," which they had exercised to coerce the ryot to cultivate, and annually to take from him all that he was *able* to pay; the tehsildar was stripped of the *ketticole* or hand torture, the stone placed on the head under a burning sun, the stocks, and other of his former insignia of office, by the display and occasional use of which he had been enabled to saddle the ryots with the rent of such lands as he deemed proper. The lictor, deprived of his fasces, was no longer terrible to the people, and as they gradually acquired a knowledge of the rights conferred upon them by the British Legislature, they would no longer obey the injunctions of the local officers, which they found that they had not now the power to enforce, and accordingly refused to cultivate for the Government, and not for themselves. *Sic. orig.*

277. The ryotwar system was thus not abandoned, but overthrown. The artificial props borrowed from an arbitrary and oppressive government, by which the superstructure had been supported, were immediately sapped by the principles of British justice, and these once destroyed, the whole fabric fell, never, it is hoped, to be raised again on a similar foundation.

New Ryotwar Settlement.

292. The object of this minute is not to advocate any particular system of Revenue administration, all further discussion on that point being, for the present at least, precluded by the orders lately received from England, for reverting generally to annual ryotwar settlements. The sole object of this minute has been to condense, for the use of the collectors generally, such scattered information as the records of the Board afford, respecting the nature of the landed tenures of the country, and the principles and effects of the different Revenue systems hitherto pursued, in order thereby to afford to each of the local Revenue officers the means of taking advantage of the information and experience of former collectors, to warn them against the errors committed either in their own or in the neighbouring districts, and consequently to promote and facilitate such a modified and improved annual ryotwar settlement, as may meet the expectations and obtain the approbation of the authorities at home.

293. The correspondence with Government, which has already been circulated to the collectors, will have shown that the ryotwar system now to be introduced, though founded on that which formerly prevailed, differs from it in several points of essential importance. The Board will accordingly proceed to close this already too voluminous paper, by calling the attention of the collectors generally to a few remarks on the chief points of difference between the two systems.

294. In the first place, it is distinctly to be understood that any compulsion or restraint on the free labour of the ryot, which may have been exercised under the former ryotwar system, is most expressly forbidden under the settlement now to be introduced; and as its continuance is chiefly to be apprehended on the part of the native Revenue officers, collectors

will consider it to be their particular duty specially to warn them against all improper assumption of power, or the exercise of undue influence in the settlement or collection of the Revenue. For this purpose, it may be proper fully to explain to them that they are no longer at liberty to employ those arts known by the denomination of *sumjaish*, or any other threats, as the engagements between the Government and the ryot must now on both sides be entirely voluntary. The restraint exercised under the former ryotwar system was not the less dangerous from its never having been openly avowed, and it will be the duty of collectors to ascertain from the ryots themselves that they are not deceived as to the conduct of their native servants in this respect.

295. The Board have considered this caution to be the more requisite, because the whole of the Revenue officers have lately been armed with the additional authority of the magisterial department; and the collectors will, therefore, not only themselves be held responsible that they keep their Revenue duties distinct and separate from those of the magistrate, but that they see that their native servants do so likewise.

296. The Board are aware that it may be urged, that if free labour is to be continued to the ryots under the new settlement, the Revenues will materially suffer, because they will give up " all the bad, and keep all the good land which they occupy," throw up the highly-assessed fields, and retain those only which are lowly assessed. The Board will be prepared to listen with attention to any suggestions which it may be in the power of the different collectors to offer, and to sanction any remedies that they may be able to devise, with the view of preventing an evil which never could have arisen, had the former ryotwar system, including the survey, been founded on just and correct principles; but it must be clearly understood, that the Revenue is to continue, as at present, subordinate to justice, that freedom of labour to the ryots is by the Court of Directors themselves declared to be the basis of the new settlement, and that therefore no restraint whatever inconsistent with it can be imposed upon them.

297. The new settlement also differs from that which formerly prevailed, in another essential point. Instead of denying the existence of all private property in the lands on this side of the Peninsula, it expressly acknowledges that property to exist in most of the provinces to a greater or less extent; and as it is no less the desire of the Honourable Court of Directors than that of the Government and the Board, to uphold private rights, it will be the duty of collectors specially to guard against any infraction of the landed tenures of the country. The attention of the collectors in Dindigul, Madura, and the two divisions of Arcot, is accordingly particularly called to the necessity of revising the former ryotwar surveys of their respective districts, with the view of ascertaining how far they interfered with the established rights of the meerassidars, and how far the restoration of these rights is now practicable. It is evident not only that the marahs, tondoo-warum, and other privileges of the meerassidars, were very generally incorporated with the Land Revenue in these districts, but that in many places their grama-mauniums were resumed; and it would appear that where the pasung-carei tenure existed, the ryotwar survey in many villages, particularly in the southern division of Arcot, instead of assessing each field, and leaving the meerassidars to cast lots as usual for the occupation of them, made over particular fields to particular individuals, thereby forcibly converting the pasung into the arudi-carei tenure; and as many of the individuals thus admitted to the immediate occupation of the land appear to have been pyacarries, the rights of the meerassidars were likewise thereby materially infringed.

298. All collectors, therefore, those in the Tamil provinces in particular, will be careful to avoid errors of a similar nature. They will perceive, that in order to " preserve the rights of the meerassidars, oolcoodies and cadeems, from the infraction in favour of their inferior tenants, the pyacarries, which by admitting both on a footing of equality was the cause of a just ground of complaint under the former ryotwar system," the Board proposed to Government that the collectors should be forbidden " to admit any persons to enter into engagements with the officers of Government under the ryotwar system, who are not by hereditary or prescriptive right entitled to pay their dues directly to the circar." The Government, in reply, have stated that the ryotwar settlement should not be attended with any infraction of the rights of the meerassidars or others in the soil; but that further than that object may require, it does not appear necessary to preclude collectors from entering into agreements with ryots who may not hitherto have paid Revenue direct to Government." Now the Board apprehend that, in the Tamil provinces in particular, and even elsewhere, the admission of pyacarries to a direct settlement with the Government will in general be found to be an infraction of the rights of the meerassidars or cadeems; but on this important subject it is their intention to address the collectors separately.

299. The proposed settlement also differs from the former ryotwar, as regards the rates of teerwa, or the maximum assessment on each field. From what has been stated in the former part of this minute, there can be no doubt that these in general were excessive, and greatly beyond the resources of the people; the necessity of revising them has therefore been universally admitted. In the Geded Districts, where they were best established, Mr. Chaplin has admitted, and Colonel Munro himself has lately urged the expediency of reducing them. The Government have repeatedly recorded their conviction, that to keep up the teerwas will not keep up, but depress the Revenue; and in their late orders they have desired that " the rate of assessment" " may be such as is" calculated to give " encouragement to agricultural industry, and thereby promote the general prosperity of the country."

300. The review which has been taken of the different Revenue systems hitherto pursued, ill show, that in all the chief error has been over-assessment. The zemindarry, the wootahdarry, the ryotwar, and the gramwar or village settlement, has each partially failed from

Appendix, No. 98.

Minute of Board of Revenue, 5 Jan. 1818.

from this cause, but in none is over-assessment so mischievous as under the ryotwar system. In the zemindarry settlement over-assessment may ruin the extravagant representative of an ancient family, or the speculative newly created mootahdar. Under the village system it may affect such of the inhabitants as become immediate parties to the settlement; but under the ryotwar system it reaches every cultivator, absorbs the very sources whence all revenue flows, and strikes at once at the roots of prosperity.

301. Over-assessment, also, is not more mischievous in its effects under ryotwar, but more likely to occur under that system than under any other; for the assessment under it has hitherto been founded, not as in the zemindarry and village settlements, on the firm basis of past actual collections, but on an estimate of value, with reference rather to extent and soil than to produce, which in this country is affected more by irrigation and price than either by the nature or the extent of the land.

302. The Board, therefore, desire to impress upon the minds of the collectors the vast importance of guarding against an evil, which even the most able ryotwar collectors have not escaped. It seems chiefly to have originated from the circumstance of the settlement being founded on exaggerated measurement, vague estimates of the probable productive quality of the soil, and exorbitant prices, and above all, from its having proceeded from details to the aggregate, and not from the aggregate to details.

303. The authority to modify the teerwas, granted to the collectors of those districts in which a field assessment was established by the ryotwar survey, will, it is hoped, enable them to remedy the evil in question; and the errors into which former collectors have fallen in this respect should be a beacon to guard those collectors about to introduce this system for the first time into their districts, against a step so fatal to the system and so pregnant with ruin to the great agricultural population of the country.

304. In converting the (warum or paloo) assessment in kind into a money assessment on each field (teerwa), the collectors will perceive that the Government approve of the directions contained in the Board's circular letter of the 22d May (paragraph 2), which assimilates to the seventh rule proposed by Mr. Ellis, in his letter of the 25th June. The collectors, with reference thereto as well as to the survey of a village, which most of them will soon have completed, are required maturely to consider and report whether a survey or measurement of the land, as described by Colonel Munro, is in their opinion necessary to introduce a field money assessment; or whether it would not be preferable to found it on the village accounts of average actual produce and selling prices, for a series of years past, on a known extent of land, rather than upon actual measurement and estimates of the productive quality of each field.

305. Whatever may be their opinion, or the final orders to be issued by Government on this point, experience has shown, that before assessing each cultivated field, it would be preferable to determine, in the aggregate, the maximum Government demand upon the whole arable lands under cultivation in the village, and that this aggregate should not exceed the average past collections from the village for former years. The aggregate demand on the cultivated lands being thus determined, it may then be easily distributed upon the fields in detail, in propertion to their productive quality, as shown by the village accounts; the arable lands not under cultivation may then be separately assessed, according to their average produce, as shown by the former accounts of the village, and the waste may be assessed hereafter, according to such further general orders as may be issued on that subject.

306. There is only one point more in which the new ryotwar settlement differs from that which formerly obtained, to which the Board deem it necessary to call the particular attention of the collectors, viz. that no extra assessment to the extent of 10 per cent. is to be made on the more fortunate or illustrious ryot, in order to compensate the Government for the failure of the more extravagant or unfortunate. This rule formed one of the fundamental principles of the ryotwar system, and it has recently been urged by Colonel Munro to the Government as requisite for the support of the settlement now to be generally introduced. In forwarding the letter in which this recommendation is contained, the Board observe that the Government have taken no notice of it; and it is so repugnant to every principle of justice, has been so strongly condemned by the highest authority in England, and is so subversive of every right deliberately conferred upon the people by the judicial code, to the maintenance of which the faith of the Government is solemnly pledged, that the Board feel satisfied an enactment of this description will never receive the sanction of their authority.

307. The collectors, in entering on the new settlement, should ever recollect that the great object in view is not immediately, but by degrees, to substitute the ryotwarry of the western coast for the old Carnatic and Ceded District ryotwarry: not to create but to restore landed property, gradually to convert the bad farms of the Tamil country into good estates, and the land-*holders* into land-*owners*; and where, as in the Ceded Districts, private property in the land does not exist, and the Court of Directors have declared their determination to stand forth as the landlords of the soil, the collectors must bear in mind that they desire to be liberal landlords, not avaricious farmers of the land; that the ryot in that part of the country is therefore gradually to be raised from the condition of a mere labourer to that of a farmer; that he is no longer to be made to till the ground for the Government, but to be left to plough it for himself; and that the Government renounce the principle of taking from him all that he is able to pay, and desire now only to receive a fair Revenue from the land he cultivates.

308. In conclusion, the Board deem it their duty to call upon each collector zealously to unite with them in promoting the early and successful introduction into his district of the modified

Appendix, No. 98.

Revenue Settlements.

modified ryotwar settlement above described, so much desired by the Honourable Court of Directors. Impressed with the momentous interest involved in the introduction of this new settlement, and with the great responsibility incurred under a system, where so much depends on the acquirements and talents of the local officers, it is expected that each within his sphere will exert them to the utmost, in the service of the Government and the people; and as it is the intention of the Board to ascertain on the spot the manner in which these orders are carried into effect by each collector, they are willing to hope that their subordinate officers will enable them to satisfy the Government, both here and in England, that their recommendations in their favour continue deserving of a favourable consideration.

(signed) *A. D. Campbell,* Secretary.

Appendix, No. 99.

Appendix, No. 99.

Revenue Letter from Fort St. George, 2 Oct. 1819.

EXTRACT Revenue Letter from Fort St. George, dated the 2d October 1819.

Para. 192. THE minute of the Board of Revenue, bearing date the 5th of January 1818, on the subject of the course of proceeding proper to be adopted under your orders respecting the general introduction of the ryotwar mode of settlement, will have been already brought to the notice of your Honourable Court by the letter from our secretary to your late secretary Mr. Cobb, dated the 19th of the following March.

193. Our attention was afterwards drawn to that paper by a communication from the Board of Revenue, under date the 21st of September, and have taken the subject into consideration at our consultation of the 29th of December, we then caused our sentiments and instructions regarding it to be conveyed to the Board.

194. We intimated to them our high approbation of the object of their minute, as stated in the 5th paragraph of it, in these words, viz. " In order to prevent any misunderstanding on the part of the subordinate local officers, in carrying the orders from England into effect, it will be necessary to illustrate the general principles of the modified ryotwar system, as prescribed by the Honourable Court of Directors, and to explain, for the information of the several collectors, the chief points in which it differs from the settlements at present in force in their respective districts." For this purpose we observed, they had gone into an examination of the relative rights of all parties having any interest in the soil, and of the various settlements of Land Revenue which had formerly prevailed. We placed full confidence in the intentions with which that examination had been conducted, and deemed it a valuable accession to the Revenue information on our records. While, however, we expressed a hope that, by a just estimate of the rights of all the parties concerned in fixing the Land Revenue, and by a candid review of former systems, the discordant opinions entertained on this important subject might be at length reconciled, and the new system in progress be founded on principles which experience had approved, and which justice sanctioned, we deemed it proper to advert to the necessity, in order to its answering these ends, that the review should be free from all bias either for or against any particular mode of settlement, and should exhibit the principles which operated, and the results they produced, rather than justify or condemn them.

195. We observed, that the remarks upon the zemindarry settlement (from paragraph 127 to paragraph 135, both inclusive) were not confined to an exposition of its principles and of its success or failure, but assumed more of the character of a justification from certain charges supposed to be brought against it, than was consistent with the professed object of the minute; and that, in the same manner, the minute (from paragraph 266 to paragraph 277, and from 286 to 291) was occupied with severe strictures on the ryotwar system, and warm encomiums on the plan of a village lease settlement. As the whole object of the minute was to obtain a concurrence of opinion and of exertion in carrying the new ryotwarry settlement into effect, it seemed to us ill judged to start topics, or to employ expressions, by which that object was likely to be defeated.

196. We observed that the same remarks applied to what was stated in paragraph 306, with regard to Colonel Munro's renewed proposal of an extra assessment of 10 per cent., to make up deficiencies in the ryotwarry settlement. The language used was that not merely of dissent, but of reprobation; whereas it was at variance with the professed object of the minute, to signify more than a rejection of the proposed measure, or to use harsh terms in rejecting it.

197. In the last paragraph the Board intimated an intention of deputing one of their members to superintend the execution of the settlement; and as that measure had not obtained the sanction of the Government, without which it could not be carried into effect, the intimation appeared to us to be at least premature.

198. These observations we caused to be communicated to the Board of Revenue, and directed that the paragraphs from 127 to 135, from 266 to 277, and from 286 to 291, with paragraph 306 and paragraph 308, should be struck out of the minute, before it was circulated for the information of the collectors.

Protection of the Ryots.

Appendix, No. 100.

EXTRACT Revenue Letter from *Fort St. George*, dated the 6th July 1821.

Appendix, No. 100.

Revenue Letter from Fort St. George, 6 July 1821.

Para. 87. At our consultation of the 23d of February last*, we had under our consideration an extract of the proceedings of the Board of Revenue, with respect to the legislative provisions which they considered necessary for the protection of the ryots against extortion and oppression of the Government, against the embezzlements of Revenue servants and others acting in that capacity, and also to other points connected with these objects. For detailed information on the subject, we beg leave to refer your Honourable Court to that document, stating our own general concurrence in the sentiments of the Board of Revenue. We desired that the Board for preparing Regulations would, in communication with that Board, put the suggestions they had offered into the form of one or more Regulations, and submit them in that form for our final consideration.

Appendix, No. 101.

EXTRACT from the Proceedings of the Board of Revenue, under date the 27th November 1820.

Appendix, No. 101.

Proceedings of Board of Revenue, 27 Nov. 1820.

The Board proceed to take into consideration a letter from the collector of Bellary†, reporting the progress he has made in reducing the assessments in his district, and urgently soliciting that he may be vested with adequate powers to protect the ryots from the exactions to which they are now subject, and to punish bribery and corruption amongst his servants.

2. Without such powers, the collector states, there is too much reason to fear that a large proportion of what is remitted by Government will be collected from the ryots, both by the servants of the cutcherry and those of the villages.

3. The draft of a Regulation for the remedy of this great evil, and embracing other subjects intimately connected with it, was remitted to Government on the 11th December 1815, but no orders have yet been passed upon that communication.

4. Strong additional proofs, however, of the pressing necessity which exists for having recourse to measures somewhat similar to those therein mentioned, have since been afforded, by the result of the inquiries into the Revenue administration of Salem.

5. The Board, therefore, take this opportunity of again soliciting the attention of Government to this most important subject; and they proceed to offer such further observations as a more mature consideration of it has suggested, and to give a sketch of such legislative enactments as, in their judgment, are necessary to be framed for the more effectual protection of the ryots, the security of the Revenue, the speedy adjustment of disputes regarding the right to land and crops and the distribution of water, and the punishment of delinquency on the part of the native Revenue servants.

6. The Board are assured, not only from the reports from officers deputed to inquire into complaints in the provinces, but from other unquestionable sources of information, that the great body of the ryots is not in that state of ease and security in which the justice and policy of the British Government mean to place them. In general, the ryots submit to oppression, and pay what is demanded from them by any person in power, rather than have recourse to the tedious, expensive and uncertain process of a law-suit. The cases in which they are sufferers are so numerous, various, intricate and technical; they and their witnesses are so far from the seats of the courts of judicature; delays are so ruinous to them; they are so poor, so averse to forms, new institutions, and intricate modes of procedure; they are so timid and so simple a race, that it is necessary for the Government to endeavour to protect them by a summary and efficacious judicial process; and it is evident that the officer entrusted with the general government of the province, as having the greatest and most immediate interest in the welfare of those under his government, and as the only officer having a free and full intercourse with them, should be vested with the duty of conducting these summary proceedings. It is necessary, therefore, in the opinion of the Board, to provide by Regulation; first, for the protection of the ryots, the great object of all our provincial institutions, and indeed of civil government in this country, but one of most difficult attainment; and for that purpose, 1st, that the collector or other officer entrusted with the

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* Consultations, 23d February 1821, Nos. 23 & 24.

† From the collector of Bellary, 2d in Consultation, 9th November 1820.

general government of a province, his assistants when he delegates his authority to them, and the native officers acting by his orders, should have primary and summary jurisdiction in all disputes between zemindars and their under farmers and ryots, regarding rates of assessment, occupancy of land, and payment of Revenue, and that they should hold a Revenue court for the investigation and settlement, in the first instance, of such disputes.

7. Custom or especial agreement should regulate the demand of the zemindar against the ryot. The zemindar should not eject the ryot from his land, unless the ryot may refuse to agree to pay the usual or stipulated rent or warum as soon after the beginning of the season for settling for the cultivation of the year as may be reasonable and customary; nor should the zemindar demand more than the customary or stipulated warum or rent.

8. Collectors should be permitted to refer such disputes to punchayets. The award of the punchayet to be final, provided both parties had previously agreed to abide by their award.

9. Collectors might also refer such disputes to tehsildars and other officers acting under them, and to district moonsifs, who should proceed in the summary manner now directed, and make their report to the collector, who should decide on their reports, or on such other information as may seem advisable.

10. Collectors to adjudge such damages and costs as may seem reasonable, and be empowered to impose such fines and penalties as the regular courts would be empowered to levy in similar cases of non-attendance, contempt, litigiousness and oppression, if the suits had been tried before them.

11. The decisions of collectors to be immediately enforced by the process laid down in the Regulations for enforcing the process of the courts, and such decisions to stand until they may be reversed by a decree of court; but in all cases, excepting in decisions on the award of a punchayet, an appeal to be open from the decision of the collector to the proper court in which the suit, from its amount and locality, may be triable, provided the petition of appeal is presented to the court within a reasonable period after the delivery of the collector's decision. It may also be necessary to limit the right of appeal from the decision of the collector to sums above 10, 15 or 20 rupees, as may seem reasonable.

12. These suits being summary, the summons to parties and witnesses, and other proceedings and examinations, might be verbal, but may be recorded at the collector's discretion; but in all cases the collector should record the names of the parties, the abstract of the suit and decision, and its date: and in cases which it is probable may be appealed, the whole of such proceedings as may be taken should be recorded, as such proceedings are usually recorded in the cutcherry in the native language, and proceedings so recorded should be received as good evidence in the courts; nor should objections to such proceedings, on the mere ground of informality, be admitted. It is not necessary to use stamped paper, and any friends of the parties duly authorized may act as their vakeels.

13. The collector might be empowered and enjoined to keep ryots or their sureties, against whom there may be a demand for arrears, whether due to the circar or to the zemindar, under peons or in the cutcherry, according to the custom of the country, for a reasonable period; and then if they should wish to return to their village, in order to find means to liquidate the demand, within a reasonable period to be fixed by the collector, to permit them to do so. If they should, at the expiration of the period fixed, fail to liquidate the demand, the collector to be empowered to send for them again, and keep them under the same restraint for a further reasonable period. Nor ought the collector to proceed himself, when the arrear may be due immediately to the circar, nor empower the zemindar, when the arrear may be due to the zemindar, to send the defaulter to the common jail, except in cases of contumacy, where it may be absolutely necessary for the sake of example, and in such cases the collector should report the circumstances to the Board of Revenue. The distraint and sale of property, and the imprisonment of the ryots in the common jail for arrears of Revenue, as they have been practised in many places, are severe measures, unknown in the country before the enactment of the present Regulations; and as it is understood from good authority that the character of the ryots has been degraded, their customs and comforts invaded, and their means of cultivating and paying the public Revenue diminished by the frequent recurrence to those measures, particularly by the new mootahdars in the Baramahl, and other Revenue farmers in other places, the Board are of opinion that they should never be resorted to, except in cases of contumacy, which, where ryots are concerned, will hardly ever occur when the demand is fair.

14. When zemindars may distrain for rent, they should give notice to the collector before the distrained property can be sold; and the collector should take care, either by deputing some of his native officers to attend, or by such other measures as may be equitable and efficacious, that the distrained property be fairly sold, so as to produce its full value. No commission for the sale of distrained property to act without a sunnud from the collector. The collector might appoint the district moonsifs or tehsildars, or other native officers or other respectable natives, commissioners, either generally or for the special case. It has been proposed, and indeed ordered, by the Honourable the Court of Directors, that the zemindars shall not be permitted to sell distrained property without due notice previously given to the collector. It appears to the Board to be expedient that this proposition should be adopted to its full extent, and the imprisonment of ryots for arrears in the common jail should be altogether forbidden: but it has been suggested, that it is at present necessary to allow of the imprisonment of ryots even in cases of contumacy, and to require that a complaint should be preferred before the collector takes any official notice of cases of distraint by the zemindar. It is apprehended, that if the zemindar was obliged in all cases to give previous notice to the collector, the collector in the daily routine of business would find himself obliged to

permit

Appendix, No. 101.

Proceedings of Board of Revenue, 27 Nov. 1820.

permit the sale to proceed often without having an opportunity of learning the merits of the case, and might thus be unconsciously led, in some cases, to lend his sanction to acts of oppression, to which he might even appear a party. The ryots might be deterred from complaining; or if a complaint should come, the collector might have to reverse, or even punish, measures he had previously been led to sanction. The zemindar might also complain, and claim remissions, or at least that the collection of Revenue due by them should be suspended. It would also appear too inquisitorial to interfere without a complaint. The Board think that the provisions here proposed would afford ready redress in cases of oppression, without the appearance of inquisitorial interference, and that imprisonment would be resorted to only in cases of contumacy for the sake of example. No ryot should be sent to jail, and no property sold without the knowledge of the collector; and it should be his duty, as the general protector of the ryots, to see that they are not oppressed: and when the ryots find that the collector can and is bound to afford redress in cases of oppression, they will not be deterred from complaining.

15. Collectors should have primary jurisdiction in all cases of extortion, exaction and extra collections from the ryots; and when such exactions are proved to have been made, whether by Revenue officers or any other persons not being European British subjects, the collector should be empowered to cause the amount to be immediately refunded and repaid to the injured party, and besides to levy a fine from the party who made the exaction, not exceeding four times the amount of it. If the exaction shall have been made by a native servant, he ought moreover to be liable to be declared, at the discretion of the Government, incapable of again serving the Company. The collector should have authority to summon witnesses and administer oaths where it may be necessary, and the proceedings ought to be verbal, or be taken down in writing, at the discretion of the collector; but the names of the parties, the amount, and abstract of the complaint and decision, and its date, should in all cases be recorded; and in general it might be proper, and always in cases which are likely to be appealed, that an abstract of the accounts and depositions should be made in writing in the native language, according to the usual course of business in the cutcherry and country in such cases, and certified by the proper officers, and such proceedings ought to be received as good evidence in the courts; but no appeal should be permitted in cases where the sum does not exceed 20 rupees. The demand for the refund should be in writing, under the signature of the collector, and the account should be recovered by the same process as an arrear of Revenue, whether such refund be due from public officers, head inhabitants, curnums, or any other description of persons whatever, not being European British subjects.

16. An appeal should be open from such decision by the collectors to the Board of Revenue, and ultimately to the Government, provided the party dissatisfied with the decision shall request a revisal of it by petition, within a reasonable period after it may have been delivered by the collector; but the decision of the collector in these cases, as well as all his other proceedings, ought at any period to be subject to the revisal of the Board of Revenue and the Government, not only on the petition from dissatisfied parties, but on any other information, or any other grounds on which it may seem advisable to revise such proceedings.

17. When the case may be appealed, or in any other way brought up, before the Board of Revenue or the Government, or any other competent authority, the collector should defer the execution of his decision, provided the party give good security for paying the amount adjudged against him. If he fail to do so, the collector should take such measures for securing his person and property, until the final decision of the Board or the Government may be passed, as may be most likely to prove effectual, without occasioning to the person adjudged any unnecessary loss, inconvenience, or disgrace. Persons under these circumstances should be kept under the peons or in the cutcherry, and their property should be held under sequestration, according to the custom of the country, with every precaution for its safe custody, or, when of a perishable nature, for its disposal to the best advantage. In cases where it may be concealed, collectors to have power to issue warrants. No transfer of property under these circumstances to be valid; and soukars, and others with whom such property may be lodged, should be answerable for it to the Government.

18. The Board are of opinion that the collector should also have primary jurisdiction over all persons not European British subjects, in cases of embezzlement of the public Revenue, or the concealment, destruction, or abduction of the public accounts. The proceedings of the collector to be conducted, and his decisions enforced, and the amount of the embezzlement recovered, by the same process, and the decision of the collector to be subject to be revised in the same manner as in cases of extortion.

19. But in cases of alleged exaction as well as embezzlement, in which the person against whom the decision of the collector may have been passed, may not have been a public officer receiving pay from the Government in money, land, fees, or any other shape, by the orders of Government be referred to the regular court in which the case, from its amount and locality, may be triable, and the person against whom the decision of the collector may have been passed should be at liberty to petition the regular court to revise the collector's decision, provided the sum adjudged against the party exceeds 10, 15, or 20 rupees, as may seem reasonable, and such petition be presented within a reasonable period, which sum and period ought to be previously fixed, the court in which the petition may be presented should institute a summary inquiry, by calling on the collector and referring to other sources of information, to ascertain whether it is a case concerning exaction, extortion, and extra-collection, or the embezzlement of the public Revenue, or making away with the public accounts, and should either reject the petition, if it should appear that the petitioner was a public servant, or had placed himself in the situation of a public servant, by any overt act

(*Sic. orig.*)

Protection of the Ryots.

capable of proof establishing the character of the transaction, or that the matter against him is for exaction, extortion, and extra-collection, or for embezzlement of the public Revenue, or making away with the public accounts or otherwise, ought to proceed to try the case, if it should appear not to be a Revenue case of such description. The fact of having made exactions or extra-collections, or of having embezzled public Revenue, or made away with the public accounts, will be enough to make it a Revenue case of exaction or embezzlement. The Board are of opinion, that every case of exaction from the ryots, and embezzlement of revenue or making away with public accounts, should in general be tried in the first instance by the collector, whose decision might be subject to revisal by the Board of Revenue and the Government, in their judicial capacity of Exchequer Mal Adawlut Judges, and that the decision of the Government in such cases should be final; but that all other private suits in which Revenue officers or other persons may be concerned, should of course continue triable in the regular courts. The public servants cannot complain of being made subject to the summary jurisdiction now to be established, because they have in India, and indeed in most other countries, been always amenable, in Revenue cases, to the same summary exchequer procedure, and because they may quit the service if they dislike the conditions; nor can any individual not ostensible in the public service complain, with any reason, if he should have taken upon himself to exercise power and levy money. There are several instances of individuals, not in the public service, who have taken advantage of an influence they were supposed to possess in the cutcherry, and who have plundered the Government and the people with impunity; and it might be expected that persons who should have a prospect of making a rapid fortune by taking advantage of such influence, might resign the service, and effect their object with impunity, unless they are made subject to the Revenue laws, in cases in which the character of the transaction can be clearly established.

20. The Government might either decide on all cases of exaction and embezzlement brought before it, or refer the case for further inquiry to the Board of Revenue or collector, or pass such other orders as may seem advisable, or refer it for trial to the regular courts, or appoint a special commission to try the case, when from its importance or other circumstances it may seem advisable.

21. The special commission might be composed of one or more members as may be expedient, and should have full powers to summon and examine on oath all persons whose evidence might be necessary, to require personal security, or to place under personal restraint all persons suspected of being concerned in exactions, embezzlement, or making away with the public accounts, to place their property under sequestration, to issue search-warrants for concealed property or accounts, and to exercise any other judicial, revenue, or executive powers now vested in the courts, or with the magistrates or collectors, or in the Board of Revenue or the Government, as the Governor in Council may deem it advisable at the time, by a letter from the secretary, to entrust to the special commission.

22. The decision of the special commission, when confirmed by the Government, should be final, and should be immediately enforced. During the progress of an inquiry into the Revenue administration of a district by a special commission appointed by Government, it might be expedient to place the collector under the immediate orders of the commission. This would materially facilitate inquiry, and prevent all collusion of authority.

23. It may be necessary to say here a few words with respect to the rules which are proposed for the summary trial of cases of exaction from the ryots and embezzlement of Revenue, and the recovery, as far as may be practicable, and repayment of the money to the injured parties.

24. The result of recent inquiries, particularly in Coimbatore, Rajahmundry, and Salem, shows that cases of exaction and embezzlement ought to be tried on the spot immediately, by a summary process before a competent authority, and that the amount of the exaction and embezzlement ought to be recovered immediately, as far as may be practicable, and repaid to the injured parties. The regular courts cannot decide on such cases to the satisfaction and security of the people or of the Government, as the inquiry involves an examination of intricate Revenue accounts, which the servants of the court cannot be supposed to be acquainted with. Too many persons are concerned as witnesses, or suffer, in such cases. Their residence is at such a distance from the seats of the courts, and the lapse of time before the courts can examine them is so great, that much inconvenience is generally felt in attempting to substantiate such cases in the courts in the ordinary way. Many of the parties or witnesses die before the court can examine them; some of the most important are bought off, or induced to soften or retract their evidence or accusations. It appeared that at least six hundred witnesses would be necessary to establish the matters to be proved in the suits instituted by Causey Chitty against the Government in the Trichinopoly court. The case had been in fact clearly established before the special commission in 1815, and besides the great inconvenience and expense of sending half the country again to testify before the courts what they had already stated before the commission, many died before they could be examined, and many more must die before their evidence be taken according to the formal procedure of the courts, in the causes in which Causey Chitty is concerned; and in consequence, from want of evidence, the causes may be lost. Many have not yet been examined, for want of time or other causes. There is no calculating when these causes may be settled. They have been removed into the Supreme Court. How the Supreme Court can investigate such matters, even supposing they were not Revenue cases, in which they have no jurisdiction, it is difficult to imagine. They can only be properly investigated, indeed, by persons intimately conversant with Revenue affairs. At all events, justice has not been done, because if Causey Chitty did not exact and embezzle the money he was said to do, his property has been sold, his power was confined, and he has suffered a good deal of inconvenience and

expense without getting any redress. If, on the other hand, he did, as nobody now doubts, make these great exactions and embezzlements, neither the Government nor the ryots have yet got any satisfaction, even to that extent to which they ought and might have got it under a prompt and effectual system; and what is worst of all, other public servants have seen that there is no prompt power even to recover the amount of exactions and embezzlements, much less to punish them, as all natives think they ought to be punished. In the case of exaction, the money should be restored on the spot to the persons from whom it was taken, or, at all events, those who exacted it ought to be immediately punished: if this is not done, the ryots will not be satisfied with our justice. In Causey Chitty's case it seems useless, or rather giving unnecessary trouble, to oblige hundreds of men of business and farmers to attend a distant court, to give evidence in a case which is not likely to be settled for many years, when the individuals who were injured shall be dead and the subject forgotten; so that, even supposing the claims of the Government against Causey Chitty be at least fully admitted, no benefit can result either to the injured individuals or to the Government, in the way of example to other public servants. Life and every thing else in India are so uncertain, that the advantage of prompt justice has become proverbial. Causey Chitty and his friends plundered the Government and the ryots, according to the belief and judgment of those who have had the best opportunities of looking into these cases, of about six lacs of pagodas. The Government committed him to gaol, and sequestered and sold the property, and have recovered nearly 30,000 pagodas; but he has prosecuted the Government for damages, has put them to a great expense, and has got released from confinement without having given sufficient security; and from the death of witnesses, the negligence with which Government suits are usually managed, and the uncertainty of the law, may possibly gain his suits, at least in the lower courts. It is impossible that, with such an example before them, the ryots or the native servants can respect the Government, or its Regulations or conduct. It is true, it may be said, that if Mr. Garrow had not neglected his duty these extortions and embezzlements could not have been carried so far. There can be no doubt that we must principally look to the civilians in charge of the general government of provinces for the protection of the ryots and the security of the revenue; but it seems also necessary to establish a proper system, consistent with the business and extent of the country, the nature of the people, and our own situation in India.

25. Unless such a system is established, our officers in charge of provinces and ryots have not fair play. If, instead of settling these matters immediately on the spot, and their own interests of a Court of Chancery, where the matter will most likely not to be settled for twenty years, their native subjects and servants will neither look to the Government for redress, nor be afraid of any legal consequences, and will act accordingly. In all countries, Revenue extortions and embezzlements are, when brought forward, soon tried and settled. In England even, where there is so much personal freedom, it is to be supposed there are ways of getting justice soon, when there is no want of money to pay for it, and particularly in Exchequer cases.

(*Sic. orig.*)

26. Neither the Government nor the ryots have yet got any adequate satisfaction for the exactions and embezzlements of Causey Chitty in Coimbatore; and with respect to those lately reported on at Salem, of which no doubts can be entertained, and which seem to have been carried on for a longer period, to a greater extent, and with more injury to the people, though from circumstances they perhaps may not have been so large in amount as those in Coimbatore, there does not appear to be any way of recovering any part of the public money, or of redressing the injury done to the people. Those who have carried on this system of exaction and embezzlement for years will retire and enjoy the large fortune they have made. Such impunity cannot but have had bad effects on the native servants and the people at large.

27. The great objection, and it is admitted a very strong one, which can be urged against the summary jurisdiction proposed to be given to the collectors and officers entrusted with the management of the provinces (for it seems decidedly wrong, and to lead to many serious inconveniences, to call those whose duties and powers are so general, collectors) is, that they will have more business than they can properly perform, even supposing them men of capacity equal to so important and general a charge as the management of a province, but that we cannot expect to find in the whole service a sufficient number of men with the ability, activity, zeal, general information, and health requisite. To this, however, it may be answered, that every form of Government is attended with some inconvenience, and that in this country a strong and efficient system has fewer inconveniences and more advantages than any other; that the civil service is a numerous body to choose from, and that there are many young men rising, of excellent dispositions and principles, well educated, masters of some native languages, who want only a few years' experience in the provinces to become fit for any public duty that may be entrusted to them. The provinces are a fine school to learn in, and offer a field to practise afterwards what they have learnt, with honour and profit to themselves. What is now most wanted is, a taste among the rising men for country business. The Government, it may be further said, has generally and may be expected to continue to select the fittest men for situations where so much will be required, and that the Government may also be enabled to know what is going on in the provinces, and will be ready, as it has always been, to prevent or remedy the evil consequences of imprudence or misconduct, which must be occasionally expected under any system. The Honourable the Court of Directors have repeatedly directed that one of the members of the Board of Revenue shall be on circuit in the provinces. The arrangement would be attended with the best effects. When, from sickness, absence, or their being employed on any other particular duty, a member of the Board of Revenue cannot continue the circuit, some

Appendix, No. 101.

Protection of the Ryots.

other experienced servant, whose service may be available, might take it up. The old collectors, or any experienced servant, will not dislike this duty, which should be considered one of the first importance, and to lead to promotion to the first offices. It might be proper that the Government should nominate the member of the Board or the experienced civilian who should have to go the circuit, and that the Board should propose to the Government the objects and places to which he should be sent, and from time to time report his proceedings. When any particular inquiry should make it expedient, the civilian so deputed might be appointed a commissioner.

28. The Board now proceed to suggest such observations as occur to them for the regulation of the appointment and dismissal of the native servants employed in the Revenue and Police departments.

29. Great inconveniences have arisen from the interference and control exercised by the Board in the cutcherries of the collectors, and the Court of Directors have ordered that the Servant Regulation should be rescinded. It is proposed, therefore, that such parts of Regulation I. of 1809, and V. of 1811, and of any other Regulations which may limit the authority of the collector and magistrate under the Board of Revenue and Government, with regard to the appointment and dismissal of Revenue and Police servants, shall be rescinded, and the Government, through the Board of Revenue and the collectors, shall exercise over all Revenue and police officers, including curnums and head inhabitants, and service enamdars, and others receiving pay from the Government, whether in money, lands, fees, or in any other shape, the natural authority of all masters over their servants, without any judicial restriction.

30. The provisions of Regulation III. of 1819, for the punishment of extortion by police officers, should be extended to Revenue officers, and all other persons. Extortion and embezzlement by Revenue and Police officers, and all other persons, should be declared crimes, and other offenders should be subject to corporal punishment by stripes, labour on the roads, and imprisonment in irons, in such degree as the criminal courts may adjudge. These offences should be described, and the punishments defined, with technical accuracy in the Regulation.

31. It is understood that the ryots complain of being frequently summoned to a great distance from their homes, to appear as prosecutors and witnesses before the magistrate, in cases of petty theft. It appears to the Board that petty thefts, when attended with no aggravating circumstances, and not committed by notorious offenders, ought to be tried in a summary way and punished on the spot by native authorities, as they were before the establishment of the British Government. Petty thefts of this description produce less inconvenience to the society than the formal investigation of them, when attended with so much delay, expense and trouble, before a distant tribunal.

32. The native will readily, from a sense of duty, attend the courts to prosecute or give evidence in important cases, where a murder or other atrocious crime has been committed; and when a serious robbery has occurred, the owner of the lost property is always forward to complain, in the hope of recovering part of it, or at least of getting some satisfaction: but the natives feel that these petty offences are not of sufficient consequence, as regards either the morals of the people or the security of property, to require that they should lose their time in attendance at a distant tribunal, in order that such petty matters may be formally investigated and punished. It will be necessary, therefore, to insert a clause in the proposed Regulation, empowering tehsildars to try and punish petty thefts in a summary way, when the amount of the stolen property may not exceed two rupees; and zemindars, if vested with the police; and head inhabitants, when it may not exceed one rupee, and the case may not be attended with aggravating circumstances, or the theft by a notorious offender.

33. The extent and nature of the punishment which it may be proper to empower the native officers to inflict on the spot immediately after the offence is committed, or on reference to the magistrate, may be determined and specified in the draft. It will be proper to guard against any abuse of power, as far as can be done in a Regulation, by heavy penalties for oppression and extortion; but it is to be kept in mind, that the persons who usually commit, and are liable to be charged with such thefts, are generally men of low caste, below the enmity of the native officers, and safe in their poverty from exactions. There is always danger of the better sort, especially ryots, being exposed to exaction; and no respectable person should be liable to suffer a disgraceful punishment, except after a solemn conviction. It might, perhaps, be safely asserted, that a ryot ought never to be flogged at all. If he is led to commit a great crime, he might suffer the severer sentence of the law; but society will suffer much more in this country by the frequent recurrence to disgraceful punishments, because the general character of the people would be lowered, than from the prevalence of petty thefts to any extent that can be apprehended. It may, therefore, be proper to provide, that no *ryot paying land rent directly* either to the Government or to the zemindars shall be subject, in any case, to be punished by stripes or other disgraceful punishment, except by a sentence of the magistrate, the criminal judge, the Court of Circuit or Sudder Adawlut. Under these provisions, the Board think the power of trying and punishing petty thefts in a summary way might be entrusted to native officers. The number of civil servants in the provinces must always be too limited to allow of their personally hearing and determining all these petty cases, without occasioning greater inconvenience to the people that can arise from any abuse of the limited power so cautiously delegated to the native officers.

34. It may be necessary to insert a clause in the proposed Regulation, enjoining and empowering the collector, who is the immediate protector of the ryots, and who from his intercourse with them and his annual circuits is the only public officer who can procure

accurate

Appendix, No. 101.

Proceedings of Board of Revenue, 27 Nov. 1820.

accurate information, to represent to the court by which they may be appointed, and to which the appeal from their decrees may lay, any instances of corruption or partiality in the district moonsiffs which may be brought to his notice, and to cause the Government vakeel to bring forward any wrong decisions, in order that they may be reversed, in which the ryots are concerned.

35. It is understood that the ryots have, in many cases, suffered injustice from their simplicity and ignorance, and neglect of forms which they were not bred to observe, and that zemindars have also been placed in the same situation from the neglect or inconvenience of their agents and vakeels: it may therefore be proper, in the proposed Regulations, to insert a clause giving a very wide latitude for appeal from, or revisal of, *ex parte* decisions, where the defendants are zemindars or ryots, and have failed to appear, or to file their pleadings or documents, at the appointed time. A clause might be inserted in such terms as may give the courts an ample discretionary latitude to admit appeals and petitions for revisal, without giving an encouragement to litigation.

36. In all disputes regarding boundaries, or the right to land or crops, or the distribution of waters, the collector and his assistants, with the aid of native officers acting by his orders, ought to decide, on a summary inquiry, who shall occupy the land for the then current fusly, or shall take possession of the crop in dispute, and how the water shall be distributed. The collector's decision ought to be made on the award of a punchayet, or the reports of the officers acting by his orders, or on such other information as may be procurable. The decision of the collector might stand until reversed by a decree of the court: the parties, if dissatisfied, to be at liberty to institute a regular suit to try the right in the court competent to try the suit. The decision of the collector ought not to give any title to permanent possession of the lands, crops, or the right to the water in dispute, unless the parties may acquiesce in that decision; but if neither of them should appeal to the regular courts within a reasonable time after the delivery of the collector's decision, it is to be presumed that they have acquiesced in it, and the collector's decision shall continue in force. In cases in which the land in dispute is circar and not private property, and has been newly taken from the waste, the Government have, of course, a right to dispose of it as they please, and the decision of the collector ought to be final.

37. In the preceding paragraphs the Board have merely offered a sketch of what they conceive should be done to remedy the defects of our present Revenue system, for the more effectual protection of the ryots, and the security of the public Revenue. The preparation of Regulations to give a legal form to these suggestions, if they should be approved by Government, will, it is supposed, be the duty of the Regulation Board. The Board beg leave to observe, that most of the principles and propositions laid down in this paper have been suggested by the orders of the Honourable the Court of Directors, and by the drafts of Regulations and reports submitted to Government by the Sudder Adawlut, the Board of Revenue, and the Commission for revising the Judicial System, with reference to those orders.

38. The Board are aware that some of the suggestions which they now offer to the consideration of Government are not strictly of a Revenue nature. They all, however, tend to the comfort and security of the property and persons of the *ryots*, and, as such, come fairly within the province of the Board of Revenue to recommend.

(A true Extract)

(signed) *R. Clarke*, Secretary.

Regulation IV. 1822, of the Madras code.
— V. — ditto.
— IX. — ditto.

The printing of these Regulations would unnecessarily swell the Appendix, and as they are separately printed as Parliamentary documents, they are omitted in this place.

Appendix, No. 102.

Appendix, No. 102.

Revenue Letter to Fort St. George, 18 Aug. 1824.

EXTRACT Revenue Letter to *Fort St. George*, dated the 18th August 1824.

Letter from, dated 6th July 1821, para. 87.—Proceedings of the Board of Revenue with reference to the legislative provisions necessary to protect the ryots from extortion and oppression, and to prevent embezzlement and other offences on the part of the native Revenue servants.

Para. 85. THIS is a subject of great importance, on which we have perused with much satisfaction the proceedings of the Board of Revenue of the 27th November 1820, to which you refer us. There can be no doubt that evils of such magnitude as those so forcibly pointed out by the Board, demand an immediate and adequate remedy. The levy of extra assessment on the ryots, by reddies, curnums, zemindars, and other persons in power and office, appears to be frequent; and application to the regular courts, on the part of the ryots, for relief from the expense, delay, and other inconveniences, and their own timid, submissive, and helpless characters, is altogether hopeless. We entertain a sanguine

Appendix, No. 102.

Protection of the Ryots.

guine expectation, that the power for affording them redress which you have vested in the collectors, and your measures for securing a prompt hearing and decision of their complaints, will be attended with beneficial results. We cannot pronounce an opinion with equal confidence, how far the provision contained in Regulations IV. V. and IX., of 1822, will meet all the cases for which they are intended to provide, or what inconveniences may possibly, in some respect, attend their operation. We have no doubt, however, that you will watch the course of proceedings, and carefully note the amendments which experience may suggest. On these results we expect full reports, to which our attention will be particularly directed.

Minutes of Sir T. Munro.

Appendix, No. 103.

Appendix, No. 103.

Minute by Sir Thomas Munro, 22 Jan. 1821.

EXTRACT from a Minute of Sir *Thomas Munro*, dated the 22d January 1821.

" 7. I SHOULD have proposed the appointment of principal collectors as a measure indispensable to the future security of the Revenue, even if there had been no saving in the Judicial department to cover the change. I regard the saving in the Judicial branch as permanent; but the additional expense in the Revenue as temporary only; for it will gradually be made up by improvements in the administration of that department, in consequence of its falling into more experienced hands. Nothing is so expensive as inexperienced collectors. Much more than the amount of their allowances is lost every year in Revenue from their mismanagement; and when the affairs of their districts have fallen into disorder, we are obliged to submit to the additional expense of a commission to inquire into the causes of it. We must, under every system, always expect to have some bad servants; but when the system itself is bad we can expect to have few that are good.

" 8. We should form a very erroneous judgment of the important influence of the office of collector if we suppose that it is limited merely to Revenue matters, instead of extending to every thing affecting the welfare of the people. In India, whoever regulates the assessment of the land really holds in his hand the main spring of the peace of the country. An equal and moderate assessment has more effect in preventing litigation and crimes than all our civil and criminal regulations. When the lands are regularly surveyed and registered, the numerous suits which occur, where this is not the case, regarding these boundaries and possessions, are prevented; and when the assessment is moderate, every man finds employment, and the thefts and robberies which are committed, in consequence of the want of it, and of other means of subsistence, almost entirely cease. When the people are contented, those incorrigible offenders who live as banditti, and make robbery a trade, find no protection or encouragement, and are all gradually taken, or expelled from the country.

" 9. If we employ inexperienced collectors, if our assesment is not only unequal, but in many places excessive, if we have no detailed accounts of the lands, litigation will increase every day, and all our courts will be inadequate to the adjustment of them. Nothing can so effectually lighten and diminish the business of the courts as a good settlement of the Revenue.

" 10. I do not expect that the measure now proposed will occasion any rapid improvement in our Revenue administration; but I am confident that it will ultimately produce all the advantage which we can reasonably expect."

Appendix, No. 104.

Appendix, No. 104.

Minute by Sir Thomas Munro, 7 Jan. 1823.

MINUTE by Sir *Thomas Munro*, dated the 7th January 1823.

Northern Circars.

Para. 1. MY late journey through the Northern Circars and Nellore occupied a period of three months, and as I marched every day, except when obliged to halt by the rising of rivers, or the necessity of giving rest to the cattle, no time was left for any minute investigations. The Circars are among our oldest possessions, and so much had been written upon them, that I did not expect to learn anything regarding them that was not already known. My object, therefore, was not the examination of details, but rather from personal communication with the local authorities, and the zemindars and principal inhabitants, to ascertain the general condition of the people, the political state of the country, the main causes which led to the frequent disturbance of its tranquillity, and the means most likely to remedy the disorder. I was satisfied that my journey would at least show the people of the Circars that Government took an interest in their welfare, and that if it produced no other result, it would not have been altogether without advantage.

2. The zemindars have long had, and still have such extensive power and influence, as to claim the first place in every inquiry concerning the state of the country. I shall therefore notice most of those who met me on my tour, and the conversations I had with some of them, when it tends to throw any light on their character or their mode of managing their districts. The only principal zemindars whom I did not see were those of Jeypoor and Goomsur. The Jeypoor man was confined at home by age and sickness, and as the Goomsur man's zemindarry lies in the northern extremity of the Ganjam district, and as I went no farther north than Jehapore, he could not have reached my tents unless I halted four or five days longer at that place, which I could not venture to do, on account of the lateness of the season and the badness of weather. I was very sorry that I did not see him, because I should probably have been better able to judge from his verbal communications than from his letters, how far his reason for wishing to exclude his son were just or otherwise.

3. I landed in the Ganjam district, near Callingapatam, on the 24th July. There are 21 ancient zemindarries in this district, which pay together an annual permanent assessment of rupees 4,35,899. 8.* But some of them are very inconsiderable, and their chiefs, with respect to extent of territory and amount of Revenue, would be little better than heads of villages, were it not that they derived a superior influence in the country from their antiquity and their family alliances with the greater zemindars. The Kimedy rajah being considered as the first in rank among the Ganjam chiefs, and his country being that which has most frequently been the scene of disturbance, I proceeded immediately towards Kimedy. On the day after my arrival I was visited by the rajah. He was timid and spoke but little, owing to his having been always kept among the women. He is just come of age, and it is yet uncertain how he may turn out. The present manager is a native of the district, and well enough qualified if supported. The rajah expressed his satisfaction with him: but I suspect that, in order to gratify his mother and get rid of her importunity, he is secretly desirous that his maternal uncle, Pudmanabah Deo, should be the dewan. I received after leaving Kimedy several letters on this subject, said to be from the bessayes and principal reddies and the rajah's mother; but I suspected, from the nature and style of them, that they were written at the suggestion of Pudmanabah himself, or some persons about the rajah's mother. On questioning Pudmanabah some time after, when I saw him in his own district, regarding them, he denied all knowledge of them, and said they were probably written by some persons about the women, who of themselves would not have written anything so disrespectful and absurd. He observed, however, that his nephew wished to have him as dewan. That he would not go to Kimedy if Government had any objection, but that the rajah had no other person who could establish his authority by putting down all the different intrigues. Both the collector and the sub-collector, Mr. Bayard, thought that his only motive for seeking the office was to get possession of the treasure which had been saved during the rajah's minority. But he disclaimed this, and offered either to give security for it or to let it be deposited with the collector. Though he failed on a former occasion when he held the office of dewan, and was forced by a combination of the principal inhabitants to resign, I still believe that he is the fittest person for it: I left the collector to act as he thought best.

4. There have been so many revolutions in Kimedy, that there are many claimants to the succession, sprung from rajahs formerly expelled, and there are parties within the district, at the head of one of which is the eldest widow of the late rajah, who now resides at Chicacole, far beyond its limits; but the young rajah still thinks her too near, and the only request he made before my departure was, that she might be ordered to a more distant residence, to prevent her exciting troubles in the district. The letters to me, both from the rajah's mother and from the bessayes, which have been already alluded to, were in the highest degree disrespectful and threatening.

5. On the route from Kimedy to Itchapoor I saw the Jellantra and several other zemindars; and on reaching Itchapoor I was visited by the minor zemindar of Moheri, who appeared to be an intelligent boy. But though the people were well pleased with his appointment, and the country was quiet, Makartah had not left the hills to return to his former residence. I desired the collector to endeavour to induce him to return, without showing too much solicitude about it, or giving him any cause for alarm. I believe that he is still apprehensive that he may be seized for his past conduct when off his guard. Such a suspicion is injurious to the character of our administration, and ought to be removed. He would probably never have disturbed the country had it not been sold to a Sroff. I concur with Mr. Thackeray, in thinking that the troubles in Moheri arose entirely from the disgrace which the Deos of the neighbouring districts supposed they incurred, by a Sroff becoming the master of an ancient zemindarry.

6. The day before my arrival at Itchapoor I received a petition in the name of Vikramah Narender Deo, saying that he was the local heir of Moheri; that he is the son of Muja Deo by his third wife, and was adopted by the elder widow of the former rajah, Hurry Hur Narinda Deo, who was murdered by his brothers, Muja Deo and Sunnah Deo, who were both in consequence imprisoned; that Sunnah Deo died in confinement, but Muja Deo, after 18 years, was released; that Muja Deo had three wives, the second of which was the supposed, but not the real, mother of the present rajah, as she was sent away by her husband on account of infidelity, and the rajah was born during her separation; that on her husband being released and getting a pension of 100 rupees monthly, she sued him in the zillah court for maintenance, which decreed 20 rupees monthly; but that this decree was reversed by the provincial court. The collector, in answer to this petition, denied the illegality of the rajah, said the accusation was not proved, and that Muja Deo took back the rajah's mother and lived with her till his death. There can be no doubt of the correctness of the collector's statement, as it is confirmed by the Report of Mr. Thackeray, and by all that I could learn

during my short stay on the spot. But Ganjam abounds with pretenders to most of its zemindarries, who are always ready to bring forward petitions full of mis-statements and unfounded accusations. In my progress through the district I met with no less than three of these pretenders to Kimedy alone. In my way south from Itchapoor the Mundesah rajah met me at one of his own villages. In the earlier part of his life he had been in the Nizam's country, and I believe held some office there, and he afterwards went to Benares. His travels have rendered him more intelligent than most of the other zemindars, but he oppresses the ryots, and the cultivation of his district is declining, and he is at variance with all the neighbouring zemindars, among whom is his son-in-law, and he is accused by them of having caused several houses to be burned and some murders to be committed; but no proof has ever been brought against him. Even if the charges were true, he is so much feared that it would be difficult to establish them, as the fear of assassination would deter any person from appearing as a witness against him.

7. Nothing is more remarkable in passing the Ganjam district, than the complete zemindarry influence which prevails, and the little intercourse between the Government and the great body of the people. No village people ever came near me, either to solicit favour or to seek redress; for both they look to the zemindars, and when necessary to the courts. The only complaint I received could hardly be called an exception to the general custom, because it was from salt manufacturers who had formerly been public servants, and of course accustomed to go to cutcherries. Their complaint was against Padmanabah Deo, the uncle of the Kimedy rajah. They had filed a bill against him for extorting a sum beyond the legal rent of some land which they held in his estate; but on his entering into a bond for refunding the amount, they had gone to court and given in their razenamah, and when the suit was thus withdrawn, he had sent and forcibly taken the bond he had given from the umpire in whose hands it had been deposited.

8. On the 16th of August I crossed the Chicacole river and entered the Vizagapatam district at the village of Sheeroopooram, when I encamped. I was visited by the proprietor, who is also dewan to the Palkoudah rajah, and is much respected in the country. He told me that his father, who had purchased the estate, fixed money-rents on the land, which continued till his death: that he himself still continued, and had no intention of altering them, as they were found to answer, and that his settlements were ryotwar. He apologized for his master not waiting upon me, as he was detained at home by age and sickness. In answer to a question about the state of his master's district, he said that it was not in a very good one, in consequence of the disorders of the hill people. I observed that this must be his own fault, as the hill people were every where few in number, and usually under subjection to those of the plains, by whom they must be instigated and supported, or else they could do nothing. He said that this was very true: that the hill people had been formerly under complete subjection to his master; but as he had found refuge among them when expelled from his zemindarry by the Company some years ago, he had in consequence lost much of his former authority over them, and had not yet been able to regain it. In speaking of banditti, he complained that it was difficult to suppress them, because his people were liable to punishment by the court if they hurt them in seizing them, without which it was almost impossible. I asked him if he had not received the late order not to be afraid of wounding them on such occasions. He said he had, but that it was rendered nearly useless by the clause which stated that the wounding must be when the robbers were in the act of plundering or flying; and that they often knew who the banditti were, and could trace them to their fields and houses, and that unless they were permitted, in case of resistance, to wound them there, though then neither plundering nor flying, nothing effectual could be done.

9. The Bobli rajah met me at Sorperner, a large weaving village in his own zemindarry. He sent a message, wishing to be received in the same manner. He was informed that what had always been customary would be observed. He came on his elephant, attended by his brother-in-law and another person employed in his service chiefly as a legal adviser, on account of his supposed knowledge of the Regulations. The rajah is an active intelligent man, and manages and looks minutely into all his own affairs. He answered with great readiness every question I put to him on the state of his country. He said that it was divided into four pergunnahs, in three of which he collected his rents in money, and in the fourth in grain: that his settlements were made ryotwar, except in a few small villages, which were rented at a fixed sum to the heads of the village: that he gave every ryot a pottah specifying the amount of his land and his rent: that the rent was fixed, not varying with the nature of the seasons, though he frequently in bad seasons granted some remission to the poor ryots: that the rent which he received in kind in one pergunnah was not a share of the crop, but a fixed quantity of grain from each ryot according to the nature and extent of his land; and that he treated his ryots well, as was evident from none of them ever bringing complaints against him before the court. On my asking him how the state of cultivation in his country was at present compared to what it had been when he succeeded to the zemindarry, he said there was very little increase, because his country being entirely open had long been all cultivated, except what it was necessary to leave waste for pasture, and that therefore almost the only increase that had arisen was from his having repaired some tanks and got better crops from them. The collector seemed to think that terror was the cause, rather than fair dealing, of there being no complaints against the rajah. He is rigorous in exacting his dues; but I believe that he is just on the whole, and that were he otherwise, fear would not suppress all complaints, in a zemindarry so accessible and so defenceless. I had none, and his villages appeared to be populous and thriving. I must, however,

Appendix, No. 104.

Minute by Sir Thomas Munro, 7 Jan. 1823.

however, make one exception to this favourable account of him, for I have reason to believe that he, as well as many other zemindars, has resumed enams without authority.

10. I received a visit of ceremony from the rajah of Vizianagrum in camp, about twelve miles to the northward of his capital. At Vizianagrum I saw several new proprietors, and among others Sooria Narain Row, who possesses Rayaveram and two other estates, of which the permanent assessment is rupees 43,143 in all. He told me that his rents were all ryotwar and for money, excepting one village, where they were paid in kind. As he has the character of a very active man of business, I questioned him as to the state of his villages. He said he had laid out about 30,000 rupees in repairs of tanks and other improvements, by which his rents had been augmented about 8,000 rupees.

11. I received a visit the following day from the zemindar of Sulloor, attended by his dewan. The conversation was, however, carried on by the zemindar himself, who appeared to understand perfectly the affairs of his country. His settlements are ryotwar and for money rents, except where the ryots are very poor, and then he takes the rent in kind. He was satisfied with his situation, and his only complaint was against the Boobly man, who would not permit him to pass through his country with his nobut, and other marks of distinction. He observed that it was great presumption in the Boobly man to assume such authority: that they were all zemindars, that they had all received their honours from the same superior government of Hyderabad, and that they were now under the Company, who alone had the right to hinder or authorize the bearing of emblems of distinction. I promised to inquire into the matter.

12. On the 22d and 23d of August I had long private conversations with the rajah of Vizianagrum on the state of his affairs. I said I was sorry to see that he had borrowed money, not only to pay off the balance due to the Company in order to get possession of his country, but that he had borrowed from one to two lacs more for other purposes. He said he had been obliged to borrow on account of his kists, which had been upon him before he had time to prepare for them by his collections. As I had understood that he had given a sunnud to Anund Row, the late serishtadar of the collector, appointing him his dewan upon a salary of 1,000 rupees per month, with full power to collect his rents and pay all his debts, I questioned him whether or not this arrangement had been made with his entire consent. After a good deal of hesitation, he said that it was not that he did not wish to employ the serishtadar, but that the fear of offending higher authority (meaning the collector) had induced him to agree to it, and that he would dismiss him immediately, if I would secure him from the displeasure of the collector. I told him that he was at liberty to dismiss him whenever he chose, and to employ in his service the persons in whom he himself had most confidence; and I exhorted him to pay more attention himself to his affairs, and not to trust too much to any agent. He promised that he would, but I expect little from him. From what I saw of him, as well as from all that I heard, I can give but little faith to what he either says or promises; and I am not certain that the appointment of the late serishtadar was not entirely a measure of his own, though his sickness has already made him desirous of a change. I have no doubt that the real truth is, that the serishtadar has lent him money, and that the rajah, for the sake of this money, and also of the aid which his experience might afford on the first taking charge of his country, appointed him dewan, with the intention of getting rid of him as soon as possible. The original sunnud is dated in December 1820, so that the serishtadar appears to have secured a new office for himself before he resigned the old one. The collector assured me that he knew nothing of the sunnud of appointment to the office of dewan given to the serishtadar by the rajah until I mentioned it to him. He said that he had in consequence questioned the serishtadar, who said that he had accepted the office at the urgent request of the rajah: that he did not wish to have anything to do with him, and would be glad to give it up, and that he did not consider the sunnud as a document that could give him any claim upon the rajah. The collector informed me that the serishtadar had resigned the service of the Company in consequence of domestic misfortunes: that the death of all his children, and of most of his grandchildren, had made him believe that there was a judgment of heaven upon him, which could only be mitigated by a pilgrimage to Benares, and that he was preparing for his journey when he was detained by the earnest intreaties of the rajah to take charge of his affairs. I must own that I have very little more faith in the serishtadar than in the rajah. It has already been seen, that before resigning one office he had secured another. He remains in the Company's service during all the time that the rajah's country is in their hands, and when he himself, under the collector, has the entire charge of all its affairs; when it is to be given up to the rajah, he resigns the Company's service and soon after appears as the rajah's dewan; so that he follows the country wherever it goes, and his pilgrimage to Benares has ended in one from the cutcherry of the collector to that of the rajah. There is great reason to suppose that he encouraged the rajah in calling for the restoration of his country, and assisted him in making the loans to pay off the Company's balance, in order that he might himself have the management of his affairs. The period chosen for the restoration of the country was the most unfavourable that could have been solicited for the rajah. It was the month of April, when one kist was already due, and two more to be paid in the two following months. The rajah was not prepared, and was in consequence forced to borrow money to discharge the April kist. When I asked him why he hurried the measure so much to his own disadvantage, since by waiting till the end of the fusly in July the kists would have been realized from the country, and on taking charge in the beginning of the year he would have had an interval of some months to make his arrangements before any kist to the Company became due; he answered, that he had no particular anxiety himself on the subject, but that he was urged by the people about him

to hasten the measure. I believe, however, that he wished for the change, but that he would have waited till the end of the year had he been aware of the difficulty in which its being made at an earlier period would have involved him; and had the collector stated this objection to the Board of Revenue, Government would certainly have deferred the restoration of the country till the end of the fusly, and have saved the rajah from very heavy loss.

13. In the course of conversation, the rajah himself introduced the subject of the proposed entail Regulation for ancient zemindarries. He observed that he, as well as all zemindars who understood the matter and acted for themselves, were anxious for its introduction: that he had had communications from many zemindars and their principal advisers regarding it, and that some of them had wished him to object to the measure; but that the authors of the objection were either money-lenders or servants of the zemindar who wished to obtain a part of his possessions. He said that whatever he did, his example would be followed by all the rest. I have no doubt of this, because his family, though modern compared to many of the others, has yet, from the extent of its possessions, been long regarded as the first among the northern zemindars.

14. The collections from Vizianagrum, while in the hands of the collector, from June 1815 to April 1822, were on an average about eight lacs and a half of rupees annually. They might, under skilful management, have been 70,000 rupees per annum more, as had been the case under a former dewan from 1809 to 1812, and about 20,000 rupees per annum might have been saved in the charges; and had this been done, the rajah might have been free from debt, instead of owing about nine lacs of rupees. For a part of this sum he has given assignments upon his zemindarry not redeemable after a certain period; and they will be lost for ever unless we again interfere to assist him, for he is careless and profuse, and these habits have become worse from his intercourse with Europeans, and his fondness for their customs, which have had the effect of making him add the most frivolous of their expences to those which are common to his caste. Although I think that his debts might have been discharged during the eight years that his country was in our hands, I do not impute any blame to the collector for the failure in this respect; for when it is considered that he had never before been in the Revenue line, that he was unacquainted with the language, and that his cutcherry was inefficient, like that of all permanently settled districts, as much appears to have been done as could have been expected.

15. On the 29th of August I entered the Rajahmundry collectorate, and was on the same day visited by the zemindar of Golgondah and his dewan, the late outlaw Nagganah, who appears to be the leading man both in this zemindarry and the neighbouring one of Mogdole, both belonging to Vizagapatam. I found that his influence in Mogdole arose from a considerable part of the district being mortgaged to him. He has now too much at stake to have any inducement to run the risk of turning plunderer. He promised to exert himself in taking up all banditti. He observed that it was as much his interest as the Company's to suppress them, as they were equally hurtful to both the zemindarry and the circar districts. He stated, and I believe with truth, that the party which robbed Mr. Shuter's house near Bimlipatam were collected from different quarters, and had no fixed leader. He said that the rents of the zemindarry were almost entirely collected in money. On the following day I was visited by the son of the zemindar of Mogdole and the dewan, but they could add nothing to the information which had already been given by Nagganah.

16. On the 31st of August I received a visit at Hunnoor from the rajah of Pedapoor and his brother, who is also his dewan. The rajah complained much of his distressed situation. He said that the zemindarry was held by the collector pending a suit in court between the second widow of the late rajah and himself, and that she claimed it for her adopted child. He asserted, that though the eldest widow had a right to manage the zemindarry during life, and to adopt an heir, none of the other widows had, when there was a dayadi like himself. This, and some other questions regarding the law of inheritance, seem to call for examination and final settlement; for though they occasion no doubt or difficulty in the ordinary ranks of life, yet when they affect zemindarries they seem to excite much discussion in our courts. I have understood that the rajah and the widow have each already expended about a lac of rupees on this cause. A considerable part of this money has, no doubt, been applied by their agents to their own use, the rest has gone to the court servants. The zemindarry, which has long been by far the greatest in Rajahmundry, has within the last 10 or 12 years been reduced above one half by the expense of disputed succession.

17. On the 1st of September I received a visit from the Pettapore rajah on entering his district. He complained that his zemindarry had been assessed higher than any of the rest, because it had been done by the estimate of the committee of circuit, without any reference to the produce of subsequent years. I observed that the punctuality with which he had always paid his Revenue, and his having within the last few years purchased many other estates from Pettapore and other districts, were proofs that he could not have been very much over assessed. He said that the time of correcting this was now gone by; but that he hoped it was not too late to rectify one error of which he had cause to complain, namely, a charge upon him of Madras pagodas 2,706, for the lands and russooms of the mujmadars made over to him, in place of Madras pagodas 1,195. 24, their true annual produce: that this over valuation had been made to the committee of circuit by the mujmadars, when they became aware that their lands were to be commuted for an annual pension to themselves.

But from the report made to me by the collector the error appears to have originated with the special commission, who added to the Revenue of the district a sum of Madras pagodas 1,325. 21, on account of russooms not received from the villages, but paid by the zemindar from his own treasury to the mujmadars, and a sum of Madras pagodas 185 included in the

Revenue of the zemindars by the committee of circuit; but the land from which it arose having been subsequently given by the zemindar in enam to the mujmadars, it was a second time added to the Revenue by the special commission. These two sums, making together Madras pagodas 1,510. 21, is the difference claimed by the zemindar.

18. He mentioned the conduct of his wife and her brother, his late dewan, who had carried off from his house, in open day, by force, a great part of his property, 4,24,000 rupees, in money, jewels, &c.: their having set up a boy, his wife's sister's son by a dayadi of the rajah, as his adopted son, and filed a bill in court to force him to make an allowance to the boy though he had never adopted him: that he had himself suffered the disgrace of being obliged to bring his family misfortunes into court, and that the boy had been registered as his heir in court, without his knowledge, by his dewan. If the fact of the registry should be established, the boy has merely a right to maintenance, as the rajah has now a son of his own. The registry in such matters is unusual, and therefore liable to suspicion. The old rule should be observed, of making a communication to the collector at the time, which would provide an additional check upon fraud. The rajah said that he made his settlements almost entirely in money, and usually once in three years, sometimes with the heads of villages, and sometimes with the ryots, and that money settlements had always been the usage. His country is well managed and highly cultivated. He is rich, and was one of the very few zemindars who had kept out of court, until he was forced there by his wife and her relations, who probably wish to involve him in expensive suits, in order that they may make an easy purchase of a part of his zemindarry.

19. During a period of twelve days that I was detained at Rajahmundry by the overflowing of the Godavery, I saw most of the proprietors, as well as all the zemindars of the district; and among others, I was visited by the Rumpah zemindar, who is said to have been always independent. This has probably been owing to the poverty of his country, which is barren, mountainous and unhealthy, and of which the chief produce is dry grain. He had never been at Rajahmundry before, and only saw the Godavery when he visited the collector this year at Polaveram. Four villages, said to have been once held by his family, were granted to him by Government in 1813, on which occasion documents were interchanged by him and the collector. On his part he acknowledges the sovereignty of the Company, promises to aid in securing offenders, and engages not to collect duties on the Godavery. It is singular enough, that he engages to relinquish duties at the desire of the collector which he never could have levied, as his country does not touch the Godavery, and that Government direct the Rumpah country, which he had always possessed, to be restored. The four villages given to him by the Company are the principal source of his revenue, and will, I think, have the effect of ensuring his good behaviour. He has been accused of having instigated and assisted in the late attack on Polaveram, but I believe without any ground whatever. He is a little man with a singularly blunt and abrupt manner, and contrary to the custom of zemindars, he was very plainly or rather poorly dressed, and had very much the appearance of a common naigue of peons. I had several conversations with his accuser, Juggiah, who complained that the Rumpah zemindar and his other enemies were encouraged by the collector. Among his enemies he reckoned the zemindar of Ellore, who he asserted had sent peons to join the party by which he was attacked in March last. It is very likely that peons did actually go from the Ellore zemindarry, because Venkah Narsimah, as well as all the neighbouring zemindars, are indignant at seeing so ancient a zemindarry as Palaveram in the possession of an upstart like Juggiah, who a few years since was only the curnum of a village. The main body of the assistants, however, certainly come from some of Juggiah's own hill villages, with the reddies or headmen of which he has long had a dispute about the nature of their rents, they maintaining that they are a fixed quit-rent, and he that they rise and fall with the cultivation as in other villages. I believe that his statement is correct, but that he has been too hasty in raising their rents, and that they wish to drive him out of the district because he is a low man, and because he is too well acquainted with its affairs to permit them to change their former situation of head ryots into that of tributary chiefs. I told him that he would have the support of the collector in all his just rights, but not if he went beyond them. Although there was no doubt of the peons who attacked him having come from his own villages, yet as no proof had been obtained of any particular individuals having been present, I directed the collector to prosecute his inquiries on the subject.

20. In my way through the Masulipatam district, I saw all the zemindars except Venkah Narsimah of Ellore. He lost his wife some years ago, and has ever since shut himself up, sleeping all day and sitting up during the night, and almost continually intoxicated. He never saw the late collector, but on hearing of my approach he cut off his beard, and paid a visit to the present collector, and announced his intention of meeting me. He did not, however, make his appearance when I encamped at Ellore; but at the encampment beyond it an apology was received, saying that he had been prevented from seeing me by indisposition. The real cause was, his being unfit to be seen. He is an indulgent landlord, is much liked by the inhabitants, and his country is in general very well cultivated. I saw nothing remarkable about the other zemindars. They are of but recent origin compared with those of the more northern districts. They never had much power of exciting disturbances, and what they had is now lost, by our influence in the Nizam's country preventing their obtaining refuge among his tributaries. Almost all of them have been engaged in lawsuits, and are in consequence very poor.

21. I crossed the Kistnah at Bezmarah, and in my way through the Guntoor district I saw all the zemindars and most of the principal inhabitants. The whole of the district had come into the hands of the collector, either from the minority of zemindars or from suits

then pending in court, or from arrears of Revenue. The two sons of the late Wassah Reddy, zemindar of Chintapilly, both complained to me of the distress they suffer from the temporary resumption of their zemindarries, and of the heavy debt which is accumulating upon them by their law-suit about their father's property. They are both sons by adoption. The object of the elder is to obtain the whole zemindarry, on the ground that the second adoption is illegal; that of the second is, to retain the share which he obtained during his father's life. They are both tired of the suit. I recommended to them to withdraw and to settle the matter amicably. The younger is, of course, anxious to do this: the elder likewise expressed his willingness, but his native advisers are against it, and I imagine the suit will proceed.

22. The zemindars of Guntoor are of modern date. They are the descendants of Revenue officers, and are of a character entirely different from those of Ganjam and Vizagapatam. They have no predatory habits; they have no unhealthy hills and jungles in which they might find refuge if they opposed Government, and they may be regarded rather as a higher class of ryots than as military chiefs. Before leaving the Northern Circars, of which Guntoor is the most southern, I shall make some general observations upon them.

23. Although the Circars are our earliest possessions, there are none, perhaps, of which we have so little accurate knowledge in every thing that regards the condition of the people. Little or nothing has been added to the information given 40 years ago by the committee of circuit. By being so much nearer to the time of the conquest of these districts, they had the advantage of communicating with many of the local officers and inhabitants who had lived under the native Government, and they had thereby a better opportunity than we now have of ascertaining what had then been the rights of the different classes of the people, and the rules and customs by which the public Revenue was secured. They had not themselves been brought up under any particular system of internal administration, and were therefore more likely than their successors to examine what they saw without partiality. The Revenue system in the Circars, as described by them, has a general resemblance to that of many other provinces of India. The people had no property in land: they were poor in their appearance and oppressed *. Under the old Hindoo government they paid half of the produce in kind, but after the Mahomedan conquest the zemindars employed in the management of the country imposed a shist or fixed assessment on the land, to which extra-assessments were afterwards added, by which the share of the ryots was reduced nominally to one-third, but actually to one-fifth, of the gross produce in rice lands, which formed the chief cultivation of the country: in dry-grain cultivation the shares of the ryots and the Government were equal. These were the shares which prevailed in the Chicacole Circar. In the more southern circars of Rajahmundry and Ellore, the ryot's share was higher. It was in rice land 40, 50 and 60 per cent., but he did not actually receive more than one-fourth or one-fifth; in dry grain it was one-half. More favourable rates were allowed to certain privileged castes and to strangers than to the fixed ryots. The rents were paid in money. The shist was a fixed sum. The extra-assessments were usually regulated by the price of the grain, or by both the price and the estimated quantity. The committee describe the Revenue system then followed in the Circars as differing very little from that which had existed under the Mahomedan government. The principal alteration consisted in the practice in many places of regulating both the shist and extra-assessments by an estimate and valuation of the crop: but as the share allowed to the ryot was still the same, the charge was, perhaps, on the whole, rather unfavourable to him.

24. The committee recommended the abolition of the shist and extra-assessments, the revival of an annual estimate and valuation of the crops; that the ryots should have one-third of the produce in the best rice lands, two-fifths in ordinary, and half in poor and dry lands; that he should pay in money, except when unable from poverty or other cause. They thought that a fixed rent could not be established, either by giving the ryots long leases or a property in the soil, while they "retain their present unresisting habits," and that it could only be dear where "a judicial establishment shall have long taken place, and accustomed the native to know the extent of his rights."† Their opinions are nearly the same as were expressed thirty-two years afterwards by the Coimbatore commission.

25. The committee state, that fixed money rents, under the name of shist, had been introduced about sixty years before by the Rajah of Vizianagrum: Mr. Orme states, that they were introduced after the Mahomedan conquest, which would make them above a century older. It seems to be very uncertain by whom they were brought in, and to be as likely to have been done by Hindoos as Mahomedans, for the Mahomedans usually left all their revenue arrangements to Hindoos. The committee appear to have adopted the opinion so common among Europeans, that under the Hindoo princes the revenue was always a share of the crop paid in kind. This belief seems to have arisen from Europeans having acquired their first knowledge of native customs on the coast, where the produce being chiefly rice, and the cultivation depending on the supply of water from artificial sources, often very uncertain, rendered it almost impossible to have established a fixed money-rent, so high as to have answered the demands of the State. We are certain that the Hindoos had no one uniform revenue system, for we find in the interior of India under Hindoo governments a variety of systems, and founded more frequently on a fixed money-rent than on

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* Report of Committee of Circuit, 11th October 1784; Messrs. Saunders and Frowd, 11th September 1784; Mr. William Orme, 1784; and Committee of Circuit, 15th February 1787.

† Report of Committee of Circuit, 11th October 1784, paragraph 47.

Appendix, No. 104.

Minute by Sir Thomas Munro, 7 Jan. 1823.

on a share of the crop paid in kind. Collecting the revenue in kind is a clumsy, but very simple mode of realizing it. No continuance is required; whether the crop be poor or abundant, a share of it can easily be taken, and Government can always draw from the ryot as much as he can possibly pay. The case is very different under money-rents. If the assessment is to be a fixed one, it must be so moderate as to meet the contingencies of the seasons in ordinary times, and a more liberal share must therefore be allowed to the ryot than when he pays in kind; and the consequence is, that where the ryots pay a fixed money-rent they are usually more substantial than when they pay by a share of the crop. My conversations with the different zemindars were directed to ascertain the way in which they severally realized their revenues. I found that they followed various systems: that some received their rents in kind, because they were traders; that some received them in kind, because their ryots were poor; that some received their rents in money, fluctuating in amount with the price and produce; that some had paid money-rents either for a term of years or without limitation; and that some made their settlements with the ryots, and others with the heads of villages or with renters. When I see in a tract of country not exceeding 400 miles in length, all these diversities of system among Hindoo chiefs pursuing that which he thought best, I cannot for a moment doubt that at least as great a variety must have prevailed in so extensive a country as India under its numerous native princes.

26. The different classes of village and district officers, from the zemindar down to the village watchman, appear from the reports of the committee, to have been the same nearly as in the neighbouring countries. The zemindar was appointed by the Nabob of the provinces, and confirmed by the soubahdar. The naidoo, or head of the village, settled petty disputes when the parties were willing, and he collected the rents from the ryots with the curnum; but the committee remark, that the curnum's accounts, which were meant to be a check both on the exactions of the zemindar and the frauds of the villages, were rendered of no use by his dependent state on the zemindar.

27. Mr. Orme proposed the gradual reduction of all the zemindars, except the deos or ancient hereditary ryots; and one of his arguments for their reduction is, that "while they have revenues at their disposal, the integrity of Europeans and the public interest must be considered as precarious." The committee did not go so far, but they maintained that zemindars had no right to alienate lands not authorized by their sunnuds, and they recommended that such alienations only should be continued as had valid grants, or had been held for 24 years, paying one-fifth of the gross produce to Government, and that all zemindars and managers should be restricted from making alienations, and be directed to resume all such as fell vacant by death, &c. They asserted* that the peace and good order then established in the country was more owing to the reduction of the other rajahs under Vizeram Rauze than to the Company's Government, and they therefore recommended that the Rajahs of Boble, Salloor, &c. then in the hands of Vizeram Rauze, should not be restored, but be released, and reside as pensioners at Vizagapatam, and that the zemindars of Golgondah and Madgole, then tributary to Vizeram Rauze, should continue to be dependent on on him, because both districts were very unhealthy, were the retreats of thieves, and were more easily secured by him than by the Company's troops.

28. The plans of the committee of circuit might in general have been adopted with great advantage, but nothing was done upon them. The chiefs and councils were abolished, and collectors appointed in their room in 1794; but the same system of revenue continued with little alteration, until the introduction of the permanent settlement. The want of sufficient information Caused this settlement to be unequal. This would have been of less consequence, had it not in many places been too high, which will make most of the new estates, and probably some of the old zemindarries, revert hereafter to Government. We have left ourselves in the Circars with so few means of acquiring information, that it is not easy to say, after a trial of 20 years, whether the effect of the permanent settlement has been beneficial or otherwise to the country. It has been favourable to the cultivation of estates whose assessment is moderate and whose proprietors are active; but it has not improved the condition of the ryots generally, and has certainly rendered it worse than before in all those villages which have come back to Government with diminished resources. It has not been favourable to the curnums and village servants, because the landholders have displaced many, and deprived others of their just dues. It has not been favourable to enamdars, a great number of whom have been ejected from their enams without any authority whatever, and their lands converted to the use of the zemindar or proprietor, without paying any revenue to Government; and it has been unfavourable to all the old zemindars, by making their lands liable to sale for private debts, by exposing them to frequent lawsuits, and by stripping them of the greatest part of their possessions, as in the case of the Rajah of Pettapore; and it has also been unfavouable to the authority of Government, and to the efficiency of the collectors and magistrates.

29. The weakness of the authority of Government in the Circars is owing to our restoring the districts of the petty zemindars, who had been subdued, contrary to the opinion of the committtee of circuit; to our erecting by the permanent settlement a new set of proprietors zemindars; to our not receiving a single village in which we could direct control over the ryots; and to our transferring to these proprietors the curnums, who are the source of all information. In an open country long under the immediate authority of Government, the permanent settlement, though it tends to conceal the real state of the country, does not seriously affect the public authority by encouraging resistance or rebellion; but in

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* Report of Committee of Circuit, 11th October 1784, paragraph 40.

Appendix, No. 104.

Northern Circars.

in mountainous unhealthy districts, like the Northen Circars, the greater part of which have long been in the hands of a number of petty rajahs, some claiming independence, and all constantly ready to withhold their tribute, and to raise disturbance whenever they see a favourable opportunity, the permanent settlement has the effect of weakening the authority of Government over the whole province, and of rendering the establishment of security and good order more difficult than before. When we received the Circars from the Nizam a considerable portion of them was circar land in the hands of the officers of Government, and was generally composed of the most fertile and populous tracts along the sea-coast. By having direct authority over a great population, and over the most unhealthy part of the community, the influence of Government increased daily, both over its own districts and those of the petty rajahs, and would in time have become sufficient, without the aid of military force, to have ensured obedience and tranquillity; but by creating new zemindars and proprietors, and divesting ourselves of the circar lands, from the immediate possession of which our influence almost entirely arose, we have placed the prospect of the establishment of subordination and good order among the petty rajahships at a greater distance than ever. We are much more powerful now than in 1784, when the committee made their report on the Circars; but we are not now so able to establish the authority of Government over them as then, because at that time a considerable part of the country was circar land, and many of the smaller and most predatory chiefs had been reduced by the rajah of Vizianagrum, and their territories annexed to his own; but now we have made over the circar lands to new zemindars, and restored all the reduced rajahs, and thereby augmented our difficulties, because it is much easier for us to reduce one great rajah than several small ones. It would have been easier in 1784 to have reduced Vizianagrum, then including eight or ten zemindarries which it had subjugated, than to have reduced any of these petty zemindarries singly; because it is not force that opposes us, but a mountainous and unhealthy country; and those chiefs who have the fewest followers can the most easily elude the pursuit of regular troops; and as they have less at stake than a great chief, they are more apt to be tempted to commit depredations for the sake of plunder; and as their numbers are greater, the chances of disturbances are also greater from them than from the principal rajahs. Our system in the Circars is one of forbearance; and we are obliged to connive at irregularities which would not be tolerated in other provinces, lest we should be compelled to use force, and involve ourselves in a petty warfare against banditti, in a pestilential climate among hills and jungles. I saw a very striking instance of this during my stay at Kimedy, and which I might never have known anything of had I not gone there. The terrast lands and villages are noticed by the committee of circuit, and are described as possessions held on a favourable tenure under the rajahs by peons, for the purpose of protecting the country from the incursions of plunderers from the hills and countries beyond the Ghauts. These villages are situated on or at the foot of the western hills; but the peons made no attempt to resist the passage of pindarries through them in 1816, because they are too weak and unwarlike for such enterprizes; but I found that, notwithstanding this, they had had resolution enough to have withheld their quit-rent ever since this irruption, and that the collector had not ventured to enforce its payment, so that the whole of the last five years' rent is now due. The petty chiefs of these peons are called Bessayes. The number belonging to Kimedy is nine, and they were formerly entirely under the rajah, and paid their rents through him to the Company. This was the proper arrangement, and ought not to have been disturbed; but the Bessayes were very injudiciously, some years ago, separated from the rajah's jurisdiction, and placed immediately under the collector. This measure was, no doubt, intended to increase the authority of Government, and to lessen that of the rajah, and would have had this effect had the villages lain between the zemindarry and the sea; but as they lay at the foot of the hills beyond Kimedy, where the collector cannot get at them without passing through the whole of the zemindarry, he has in consequence lost his authority over them, and cannot make them pay, but the rajah can, and they ought therefore to be again transferred to him.

30. The affairs of the Circars can never be well administered, nor the great body of the people be protected against oppression, nor the country be secured from disturbance and the incursions of plunderers, until our government becomes more respected in those provinces than it is at present. The system which has already been adopted there renders the speedy introduction of any great or general improvement quite impracticable; but much may be done, in time, by pursuing steadily measures calculated to give the government more weight in the country, and more direct intercourse with and control over the people. No zemindarry once forfeited for rebellion should ever be restored, whatever temporary evil the retention of it might occasion. All estates falling in should invariably be kept and annexed to the circar lands. The raising of sepoys among the hill districts is not unusual at present, but it should be encouraged, as it tends, through their means, to make the inhabitants better acquainted with us, and to give some of them an immediate interest in the stability of our power. The gradual extension of the circar lands should be our main object, because it is by having the direct possession and management of landed property that we can best protect the ryots, grant them remission of rent, assist them in agricultural improvements, and attach them to our government. The extension of the circar lands gives us also a great influence over all the military classes residing upon them, as we have thereby the power of granting them indulgencies in rent and other matters in their several villages. Were the open country all circar land we should have little difficulty in raising peons whenever it was necessary, sufficient to quell any disturbances among the zemindarries, with little or no aid from regular troops; but while the open country is in the hands either of old or new zemindars, the peons raised in the villages will never act cordially in our service, nor be deserving of any confidence, because we have no patronage in their villages, and can do nothing for them or their families, while the proprietor or zemindar of the village, if he be secretly adverse to the

Appendix, No. 104.

Minute by Sir Thomas Munro, 7 Jan. 1823.

cause in which they are employed, can do them much serious injury in various ways. When the open country becomes circar land, a strong and just government operates silently upon the people, and through them upon those of the neighbouring hill zemindarries. The better class of traders and cultivators in both districts find that their interest is promoted by the tranquillity of the country. Their influence gradually extends to the leading men of the zemindarry, and to the rajah and his military followers, and discourages them from raising disturbances; and these men, when they see that the body of the people is against them, and that the government is strong, remain quiet, and in time lose their turbulent and predatory habits.

31. The inefficiency of the collector's cutcherries has also contributed, though not in so great a degree as the sale of the circar lands, to weaken the due authority of government in the Northern Circars. One of the benefits expected from the permanent settlement was its enabling us to reduce the collector's establishment to a few writers. In consequence of this measure he is without any person capable of assisting him in Revenue matters when any difficulty arises. Instead of being surrounded with a body of intelligent native officers, his cutcherry is, in this respect, inferior to that of some of the zemindars, and is held in no respect by the people. It may be said that a cutcherry was not necessary, because we wanted no details under the permanent settlement, and because when any arrears accrued we had only to sell the land in order to discharge them. But it might have occurred, that estates would often come under the collector's management by falling under the court of wards, by decrees of court, and by other causes, and that it would then be necessary to have men versed in Revenue details to manage them. By not having such men, the collector is compelled, when a zemindarry comes into his hands, to hire such persons as he can find in order to manage its Revenue; but as persons taken by chance in this manner can seldom know much of Revenue, or be very trustworthy, the affairs of the zemindarry are usually mismanaged, to the great loss of the proprietor and the discredit of government. As we undertake the management of such estates, it is evidently our duty to take every practicable means to provide men qualified for the task; but no man can be so qualified without practice, and the collector therefore, instead of dismissing the manager of a zemindarry whenever the temporary duty for which he was hired is over, should have such a small permanent addition to his cutcherry as would enable him, whenever a zemindarry came under his charge, to allot to the superintendence of it the services of a man of experience from his fixed establishment in place of those of a stranger. This measure would occasion some additional expense, but which would probably be compensated by the increase of Revenue from better management, and might at any rate be charged to the zemindars for whose benefit it was incurred. There is another point which requires some arrangement, in order to promote the continuance of tranquillity in the circars, namely, the securing to the ancient rajahs the possession of their old hereditary domains. This subject has been long before the Board; and all that is wanted might be accomplished by passing a Regulation, placing these domains on the same footing as they were previous to the introduction of the judicial case, by which they will be exempted from sequestration, on account of any private debt which may hereafter be contracted. The object of this measure is not only to save the families of the old zemindars from ruin, but to save ourselves from being forced into hostilities in order to support the claims of money lenders. The zemindars, but more especially those of the hill districts, will often submit peaceably to the resumption of their zemindarry by Government, when they will oppose by arms its transfer to a merchant or soucar. They are not dishonoured, they think, by their possessions falling into the hands of Government, but they consider themselves as disgraced by seeing the abodes of their ancestors become the property of a low trader; and this feeling, as has been already noticed, was the cause of the long and harassing warfare in the Moherry zemindarry. As the Regulations now stand, we must, whenever a soucar obtains a decree against a zemindar for a part or the whole of the zemindarry, on account of a debt, support him by force both in getting and maintaining possession of it; and hence we are every day liable to be dragged into a petty warfare among unhealthy hills, where an enemy is hardly ever seen, when numbers of valuable lives are lost from the climate, and when we often lose but never gain reputation. We have hostilities enough on account of public objects, and it is undoubtedly our duty to adopt such measures as may remove the necessity of our being obliged to have recourse to them in support of private speculations. The whole province of Guntoor, though permanently settled, has at present, from various causes, fallen under the immediate temporary management of the collector. This circumstance, by giving him the direct control of the village and zemindarry servants, is favourable to his reducing the extra peons raised during the Pindarry irruption. In speaking of them to me, he said that their services might be dispensed with without any inconvenience. I would therefore recommend that he be directed to discharge as many of them as can be spared.

32. On the whole it appears to me, that in order to render the local administration of the Circars gradually more efficient, it will be advisable to restore no lands which have once reverted to Government; to restore the terrast peons of Kimedy to the direct authority of the rajah; to improve the Revenue establishment of the collectors; to pass a regulation for securing to the ancient zemindars their hereditary domains; to pass a regulation for enabling the collectors either to restore or to assess such enams as have been resumed without authority since the permanent settlement, according as they may have been held under valid titles or otherwise.

33. The province of Nellore bears so close a resemblance to that of Arcot, both in the character of its inhabitants and the nature of its Revenue, as to require no particular obser-

Appendix, No. 104.

Northern Circars.

vations. The decennial lease appears to have been more nominal than real, and the collections of each year to have been made rather upon an estimate of the crop of that year than upon the lease engagement. But it was impossible to obtain any accurate information regarding the manner in which the settlements were made, because the serishtadars were mere English writers, and unacquainted with Revenue affairs. Where the heads are incapable there can be little control over the subordinate officers, and the Revenue must suffer from ignorance as well as from fraud. The employment of English writers as serishtadars is a very general practice from Nellore to Ganjam, and ought to be abolished. The Board of Revenue cannot interfere in the appointment of collectors' cutcherry servants, but it is their duty to order them to dismiss those who are evidently unfit for the situation in which they are employed. In my way through the Nellore district I was met by the rajahs of Vankatgherry and Calastri. They have, in the enjoyment of long peace and security, lost the military habits of their ancestors. They are both well-disposed men, fond of ease and tranquillity. They attend regularly to all the orders of the collector, and seem only to be anxious for a continuance of the present state of things.

Fort St. George,
7th January 1823.

(signed) *Thomas Munro.*

Appendix No. 105.

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

MINUTE by Sir *Thomas Munro*.

The paper which is subjoined was written last year, with the intention of placing it on record before I should leave this country. As it contains hardly anything that I have not already stated in some other document, and as it is not likely that I shall write any more upon the points to which it relates, there seems to be no cause why it should not be recorded without further delay.

Minute.

State of the Country, and Condition of the People.

1. After having been long employed in public affairs in this country, it is natural that I should be desirous of expressing my sentiments upon the system by which they are conducted. I have, accordingly, often wished to have given some account of the principal branches of our internal administration, and to have pointed out, as far as I was able, their defects, and the means by which they might be remedied; but I have been obliged to abandon this design, because the execution of it would require a laborious investigation of many documents, and a leisure which I cannot command. It is not, therefore, my intention to enter into minute details where they can be avoided, but rather to explain in general terms what is the condition of the people and the country, and how it may be improved. I do not expect that my remarks will contain much information. Their object is chiefly to show that we possess very little; to recommend our going on with patience and perseverance in acquiring more; and to inculcate the necessity of our avoiding every attempt to form any permanent system whatever in the present very defective state of our knowledge.

2. We are now masters of a very extensive empire, and we should endeavour to secure and improve it by a good internal administration. Our experience is too short to judge what rules are best calculated for this purpose. It is only within the last 30 years that we have here begun to acquire any practical knowledge: a longer period must probably elapse before we can ascertain what is best. Such a period is as nothing in the existence of a people, but we act as if this were as limited as the life of an individual. We proceed, in a country of which we know little or nothing, as if we knew every thing, and as if every thing must be done now, and nothing could be done hereafter. We feel our ignorance of Indian Revenue and the difficulties arising from it; and instead of seeking to remedy it by acquiring more knowledge, we endeavour to get rid of the difficulty by precipitately making permanent settlements, which relieve us from the troublesome task of minute or accurate investigation, and which are better adapted to perpetuate our ignorance than to protect the people. We must not be led away by fanciful theories founded on European models, which will inevitably end in disappointment. We must not too hastily declare any rights permanent lest we give to one class what belongs to another. We must proceed patiently, and as our knowledge of the manners and customs of the people, and the nature and resources of the country increases, frame gradually from the existing institutions such a system as may advance the prosperity of the country, and be satisfactory to the people. The knowledge most necessary for this end is that of the landed property, and its assessment, for the land is not only the great source of the public Revenue, but on its fair and moderate assessment depend the comfort and happiness of the people.

3. Opinions respecting the ancient state of landed property in India are various, in consequence of our ignorance of it. The knowledge of it is, however, only useful in so far as it may serve to throw light on its present state, and to aid us in finding the way for improving it. There is no reason to suppose that private landed property ever, at any one time, existed upon the same footing over the greater part of India. From Pulicat to Ganjam, in the Ceded Districts, the Baramahl and Coimbatore, it seems to have been always, as now, little known, except as enam from the sovereign. Along the Malabar coast, and above the Western Ghauts, from Sondah to Wynaud, it seems to have existed from a remote period

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

as now almost universally, and in the Carnatic, Tanjore, and Madura. In all these provinces it is important to recollect, that when they first fell under the British dominion, the land, whether private property or circar, was held in small portions by a great body of petty owners immediately of the prince, the poligars of the south. The modern zemindars of the Northern Circars, whom the Company allowed to retain the districts which they had rented or managed under their native sovereign; and the old hill rajahs of that country, form no exception, as they were in fact petty princes in whose districts the land was in the hands of small occupants, as in those of the circar. Unless we know in what manner the land of a province is occupied, we can form no just opinion as to how its internal administration should be regulated. In the Carnatic and the Southern Provinces, where the meeras, or private landed property, as described by Mr. Ellis, prevails, the land, as in other provinces, is distributed in small properties of from five to ten acres to one or two thousand acres. It may be proper to inquire a little into the meerassy system of the Carnatic, in order to ascertain whether it possesses any such inherent advantages as should render it desirable to uphold the common tenure where it still exists, or whether the change of common into separate tenure, which has been going on from a period beyond our knowledge, is not rather an improvement which ought to be encouraged.

4. The Board of Revenue seem to have considered the meerassidars of the village as the persons to whom the lands of the village were granted on its original settlement. They say that on the original establishment of every Tamil village, the hereditary right to all the lands was vested in all the occupants. They speak of this original settlement as a thing that was perfectly certain. But all this is assumed without the least proof, and is altogether incredible. The account given by Mr. Ellis* is not more satisfactory. He supposes that the Carnatic was chiefly a forest until Adawla Chuckraweti, sovereign of Canara, whose capital was Banawassi, settled 300,000 colonists, of whom one-fifth were Vellallers, in Tondumandalum. This is evidently fabulous. No prince ever planted such a colony: no country could have supplied the drain. The number of deaths from casualties in such an undertaking would have been as great as that of the surviving colonists. New settlers brought from Banara and Banawassi would die very fast in the Carnatic, even now, when it is cleared. We are not told how 300,000 colonists were to maintain themselves among jungles to be cleared away, when we know that, even at this day, such a population could not be maintained without the aid of numerous tanks and watercourses for the cultivation of the lands, which would be otherwise very unproductive. It is much more likely that the meerassy tenure, with all its incidents, as described by Mr. Ellis, was the gradual growth of a country long peopled and cultivated, than that it was created at once by a grant to a particular tribe of Hindoo cultivators, Vellallers, on their first settling in Arcot, and that province was then an uncultivated forest. It probably originated in local circumstances, and perhaps more in the great number of tanks and watercourses constructed at the public expense, than in any other. As the circar could be reimbursed for the expenditure upon these works only by the regular cultivation of the lands for which he had provided water, he might have thought it advisable to grant the occupants certain privileges, to enable them to keep up the cultivation as high as possible. A moderate rent and a hereditary right in the soil were two of the most obvious means of effecting this object. The joint or somadayem tenure, by which all the meerassidars hold all the lands of the village in common, interchangable at stated periods, probably arose out of the same view of keeping up the cultivation; for as in unfavourable seasons a portion of the lands could not be fully watered, it is evident that the meerassidars who held this land, unless there were a periodical interchange, would be worse off and less able than the others to pay their rent regularly.

5. The great distinction between the wet lands of Malabar and Arcot is, that in Malabar the cultivation of them depends entirely on the falling rains, while in Arcot it depends chiefly on tanks and other artificial sources of irrigation, constructed at the expense of Government. In Malabar the cultivator of wet lands is not at all dependent on the aid of Government: in Arcot he can do nothing without it. In Malabar, therefore, the cultivator trusts to the seasons and to his own industry for success, and he can with confidence venture to employ all his savings in the improvement of his land. As Government furnishes him with no water, and bears no share of the expense of the improvements, it had no fair claim to any additional rent on account of it, and has, in fact, not made it to any great extent, and hence he has been enabled to render his land a valuable private property, saleable at all times and transferable at will. In Arcot the nature of meerassy or hereditary landed property, is very different, and is much less perfect; because being dependent on the Government for its supply of water, and being, in fact, held in partnership with the Government, it does not hold out the same inducement to undertake improvement; and hence the land in general is but indifferently cultivated; and though it is nominally saleable, it will seldom fetch any price in the market. In Malabar, where the falling rain during five or six months supplies all the water of cultivation, the proprietor can lay out his money with safety on his land; for he knows that he cannot be disappointed while the order of the seasons continues as it is. But in Arcot the proprietor has no such certainty; he is not even sure that he can keep his lands in their present condition; for unless Government keeps the tanks in repair this cannot be done. It may often happen that he cannot improve without a larger supply of water, and that this cannot be obtained without enlarging

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* Mr. Ellis's Report.

Appendix, No. 105.

State of the Country and Condition of the People.

enlarging the tank or watercourse, which Government may think too expensive; and it may sometimes happen that the bursting of the tank may render his land for ever unfit for cultivation, because the tank may be allowed to go to decay, from its being found that the revenue of all the land watered by it would not defray the expense of repairing it. There are tanks in the country whose lands would not yield five or even four per cent. of the necessary repairs. The native chiefs were fond of building tanks as good works, or as the means of transmitting their names to posterity; and as they frequently erected them at an expense far beyond what the land could yield any adequate return for, when they were broken down by floods their successors did not always think it advisable to repair them; and hence the land formerly watered by them was necessarily either left waste or cultivated with dry grain, not yielding more than from one-fifth to one-tenth of the rice crop. In many parts of Arcot the soil is so poor and sandy, that it will not pay the expense of cultivation unless it be watered. It is evident, therefore, that when Government provides the water, which is the principal part of the expense of cultivation, it becomes a partner with the owner, and has a claim upon him for a fair return for this expense, and that he can never have the same share of the produce as the owner of rice land in Malabar, who bears himself the whole expense of cultivation. From these causes it happens that in Arcot, and still more in districts where the soil is richer, that the most substantial ryots are found engaged, not in the cultivation of the wet land, where Government supplies the water, but in that of the dry, where they can improve without the aid of Government, and derive the exclusive benefit of every improvement.

6. It has been maintained * by some, that in Arcot and other Tamil countries, the meerassidar of wet land is bound to pay rent only for what he does cultivate: that if he leaves it all uncultivated, Government have no demand upon him for rent; and that if Government send another person to cultivate this land, the meerassidar has a right to exact from this person the landlord's share or rent. If such a right existed any where, we might have expected to find it in Malabar and Canara, where private landed property is more perfect than in Arcot, and where Government bear no part of the expense of cultivation. But in those provinces there is no such right, and the landlord is liable for the whole fixed rent of his land, whether he cultivate or not; and if he fail to pay the rent, his property is liable to distraint, and his land to be sold. There does not seem to be any proof of the existence of such a right in Arcot. The belief of it appears to have arisen from confounding the tenant of the meerassidar with that of the Government. The meerassidar may undoubtedly make such terms as he pleases with his own tenant; but when he can neither cultivate the land himself nor find a tenant, and Government provides one, he has no claim for rent upon this tenant of Government. It may, at first sight, appear to be hard, that he should not be entitled to rent from his own land; but it is to be recollected that he has failed to pay the public assessment, and that in such cases, the land of the proprietor is in other countries as well as in this, liable to sale, and that the meerassidar has still the privilege for a long, though not clearly defined, term of years, of recovering his land from the Government tenant, on consenting to pay the rent. The right of the meerassidar to derive a rent from land for which he neither pays the public Revenue, nor finds a tenant, is certainly not acknowledged now, and probably never was so at any former time. Government, by the construction of tanks and watercourses in Arcot, supply the water, which is the chief article in the expense of wet cultivation, and has a right to see that the lands, on account of which it has incurred so heavy a charge, are not without necessity left uncultivated, or exempted from their share of the public burdens. In many parts of Arcot, as has already been remarked, the soil is so poor, that previously to its being watered and converted into rice land, it would not have defrayed the expense of cultivation, and must have lain waste. In general the produce of wet is to that of dry land as five to one at least: if, therefore, we suppose that certain meerassidars possessed a piece of land which under dry cultivation yielded 2,000 rupees of annual Revenue to Government, it would, after being converted into wet or rice land, yield 10,000 rupees; but the tank which would be required in order to supply the water would probably cost Government a lac of rupees. The additional Revenue, therefore, which, Government would derive from this work would be 8,000 rupees per annum, which, making allowance for occasional repairs, would not be more than five or six per cent. for its money; and it would be much less, if we suppose that the meerassidars, when they did not choose to cultivate, were not liable for the Revenue. It is, therefore, reasonable to conclude, that Government, where it sunk so large a capital, would expect an adequate return; and as this could only be obtained by the regular payment of the Revenue, it would not grant to the meerassidars a privilege which would defeat this object, but would follow the custom which we find at present established, of transferring the land to other tenants when they failed to pay the rent. If the meerassidars, without cultivating themselves or finding a swamy-bhogam, or landlord's share, of 10 or 14 per cent., they would, without any liability for the public Revenue, and without any expense, have derived, by means of a tank constructed at the sole charge of Government, an income from the land four or five times greater than before. No private person would make a tank on such terms; and while there is no proof to the contrary, we cannot suppose that any Government would have done so either.

7. It appears from the reports regarding the Poonah territories†, that the meerassidar of the Deccan, where meeras exists, is answerable for the Revenue whether the land be cultivated

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* Mr. Ellis's Report, question 3d.

† Mr. Chaplin's Report, 20th August 1822, paragraphs 114 to 119.

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

vated or fallow. That if he decline to cultivate or pay his rent, he may be compelled to give in a written deed of renunciation. That the right of Government to dispose of the land after the long absence of the meerassidar is not disputed. That the meerassidar gets back his land when his absence has not been long, and when it has been given in temporary lease to another person, but not after a long absence, and its having been granted in meeras to another; and that though he is supposed to have a right, even for a century, to reclaim his land, usage does not allow so long a period. These rules differ very little from those of Malabar and Canara respecting private landed property; and if ever it was the custom to exempt the meerassidar of Arcot from rent when he left his land uncultivated, it was a custom different both from that of other provinces and from that which has long prevailed in Arcot itself. There is one case, and a very common one, in Arcot, in which no demand can be made upon the meerassidar when the land is left uncultivated: it is when it cannot be cultivated in consequence of a want of water.

8. The waste in meeras villages in Arcot is supposed by Mr. Ellis to belong to the meerassidars jointly; and he supports his opinion by documents showing, that when a meerassidar sells his cultivated lands, he transfers by the same deed to the purchaser his right in the produce of the waste, the quarries, mines, fisheries, &c. within the limits of the village. But this appears to be a mere technical form, which can give no actual proprietary right in the waste. It is used in villages where there is no waste as well as where there is, and may be used where there is no meeras. It confers a right, but not the right of ownership, to the pasture of the waste lands, and the fishery of the tanks and nullahs in common with the other meerassidars of the village. The same right exists every where. In those parts of the Deccan where meeras is unknown, the ryots of every village reserve the fishery and pasture to themselves, and drive away the cattle of strangers, and derive just as much benefit from the waste as those of meeras villages. Such a right seems to be a natural one every where, and it is accordingly assumed by the ryots of every village, without its being supposed that any formal grant is necessary for the purpose. Mr. Ellis does not seem to be very decided as to the nature of the property enjoyed by the meerassidar in waste. He admits that he cannot break it up without the permission of the circar. He does not say that he has any specific share of it, or that he can sell it alone without the cultivated land, or that he can do more than sell with his arable his right of common in the waste. The circar from ancient times has every where, even in Arcot as well as in other provinces, granted waste in enam free of every rent or claim, public or private, and appears in all such grants to have considered the waste as being exclusively its own property. It may be objected, that if this were the case it might give away the whole waste lands of a village, and injure the inhabitants by depriving them of their pastures. It certainly might give away the whole; but whether the exercise of this right would be injurious to the inhabitants would depend on circumstances. If the lands, according to the general custom of the country, were left uninclosed, there would be no injury, as the cattle of the village would graze on them whenever the crops were off the ground. If the lands were inclosed, the inhabitants would be no worse off than those of many other villages, whose lands are entirely cultivated and inclosed, and who are in consequence often obliged to send their cattle during the dry season to graze in distant jungles, and to incur a trifling expense for the wages of the herdsmen and the tax on pasturage. This expense, even where greatest, could never have affected the right of the circar to dispose of the waste, though it might probably have induced it to compensate the meerassidar inhabitants for their loss, by some reduction in the assessment of their arable lands. It has been supposed that in meeras villages in Arcot, in the original compact between the circar and the first settlers, the exclusive use of the waste was secured to those settlers: but it has already been shown, that in all villages, whether meeras or not, the inhabitants reserve to themselves the exclusive use of the waste. But this right is good only against strangers, not against the circar, which possesses, I think, by the usage of the country, the absolute right of disposing of the waste as it pleases, in villages which are meeras as well as in those which are not.* In the Deccan, in meeras villages the corporation has not the right of disposing of unoccupied land, but the circar has.

9. All the lands of Arcot were at one time held, according to Mr. Ellis, under the joint or somadayem tenure. This tenure has been much praised by some Revenue authorities, and its breaking up into the separate individual or palabhogum tenure, has been regarded as a calamity to the country. The happy state of the natives in the joint tenure villages is, not supported by the fact of most of them having long since adopted the separate tenure. When this change took place is not exactly known; but it was probably the gradual work of time, long before the Company's government. It appears in some places to have occurred at a very early period; for in many villages, but especially in those "south of the Coleroon, the meerassidars† instead of dividing the cultivated lands periodically according to the shares held by each, appear, after having once divided them in that manner, to have declared the division permanent." Such a change is the natural course of things, and must always precede every material improvement, and is only restrained from becoming general by over assessment or by difficulties regarding water. If one part of the lands of a village has advantages over the other in these respects, the common tenure will be acceptable to the proprietors, by giving to all, in their turn, the benefit of the favoured land; but where the

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* Mr. Chaplin's Report, paragraph 114.

† Board of Revenue, 5th January 1818, paragraph 92.

advantages of the several lots of land are nearly equal, the occupants will in general wish to keep their own permanently, because no man ever labours with the same spirit to improve what he is to share with another, as what he is to retain exclusively for himself. The common tenure has existed in many nations, but usually in the rude and early stages of agriculture, and has always, I believe, been considered as hostile to improvement. I do not know that there is any cause to suppose that its effect has not been the same in India as in other countries, for the same substantial ryots are seldom found in villages where this tenure exists, as in those where the individual tenure prevails. The common tenure is well suited to a country whose meerassidar ryots are poor, and whose Government looks always to its present wants and little to futurity; because as the village community is bound to make good all deficiencies of its members, and to cultivate and pay the rent of all the arable land for which there is water, Government by this means draws as much Revenue from the country as is possible under its then actual condition.

10. The system of paying in kind a share of the produce as the Government rent, is also well adapted to the same state of things; because Government is always sure of obtaining half the produce, or whatever its share may be, from the ryot, whether the crop be scanty or abundant, and because the ryot is also sure of not being called on for rent when the crop has entirely failed, and he is perhaps unable to pay. Such a system is better calculated to save the ryot from being oppressed by demands which he cannot pay, than to enable him to become wealthy. This protection to the ryot from the payment of Revenue in a season of calamity, is the only advantage which appears to belong to the system: but it is an advantage which could be necessary only under a rigid system, and would not be wanted under a more liberal one of assessment. The very existence of such a system in Arcot and other districts, where it is most prevalent, is a proof that, however light Indian Revenue may be in the theories of Indian writers, in practice it has always been heavy. Had the public assessment, as pretended, ever been, as in the books of their sages, only a sixth or a fifth, or even only a fourth of the gross produce, the payment of a fixed share in kind, and all the expensive machinery requisite for its supervision, never could have been wanted. The simple plan of a money assessment might have been at once resorted to, in the full confidence that the Revenue would every year, in good or bad seasons, be easily and punctually paid. No person who knows any thing of Indian Revenue can believe that the ryot, if his fixed assessment were only a fifth or a fourth of the gross produce, would not every year, whether the season were good or bad, pay it without difficulty; and not only do this, but prosper under it beyond what he has ever done at any former period. Had such a moderate assessment ever been established, it would undoubtedly have been paid in money, because there would have been no reason for continuing the expensive process of making collections in kind. It was because the assessment was not moderate, that assessments in kind were introduced or continued; for a money-rent equivalent to the amount could not have been realized one year with another. The Hindoo governments seem to have often wished that land should be both a hereditary and a saleable property; but they could not bring themselves to adopt the only practicable mode of effecting it, a low assessment. It is, however, supposed by the Board of Revenue that it was low. The simple fact of its having been paid in kind is sufficient, were there nothing else, to disprove this opinion. The Board say * that the Mahomedan exactions converted the Hindoo tax into a land-rent, reduced the landlord to a land occupant, who ceased to employ tenants, and restricted himself to such land as he could cultivate with his own servants, and then Government transferred the vacant land to strangers temporarily, and more often permanently. But there is no proof whatever of this former state of light assessment, of the time when it existed, or when the change begun, or when it reached its present standard. It is somewhat singular, that the Board of Revenue, though they consider a light assessment, and the payment in kind of a fixed share of the crop, as fundamental parts of the old Indian Revenue system, yet in their conjectures as to the origin of the custom of the Revenue of wet land being demandable in kind, they never once think of ascribing it to any cause tending to favour the ryot, but only to those causes which tend to secure a high Revenue. They say †, "the fluctuation in the produce, in the value of the produce, the desire to obtain the utmost possible Revenue in times of high price, a knowledge of the fluctuation in the value of the precious metals, the impossibility of otherwise obtaining so large a proportion of the gross produce as 50 per cent., may all, or in part, have perpetuated the custom of receiving in kind the Revenue demandable from rice lands." I never could discover the least foundation for the assumption, that the Hindoo assessment had been raised by the Mahomedan conquest, or for believing that the assessment which we now find did not exist before that period. We find the assessment as high in the territories of Hindoo as of Mahomedan chiefs. This cannot have been owing to the progress of the Mahomedan arms, because over many of the petty states they never established more than a nominal dominion, nor ever assumed the management of their Revenue. Among the chieftains of the Northern Circars, descended from the ancient sovereigns of Orissa, and who have for ages been in a great measure independent, as well as among many of the rajahs of the Upper and Lower Carnatic, descended from the sovereigns of Vijeanuggur or their deputies, and who also since the fall of that empire have in a great degree been independent, we find the same rate of assessment, amounting usually to about one-half, and fluctuating according to the soil from two-fifths to three-fifths of the gross produce, with little

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* Board of Revenue, 5th January 1818.

† Board of Revenue, 5th January 1818, paragraph 79.

little variation, except that, in some places, it is paid in kind and in others in money. It cannot be maintained, that the demands of the Mahomedan conquerors may have compelled these chiefs to introduce a new and higher rate of assessment, because the peshcush imposed upon them by the Mahomedans was trifling, was often withheld, and was generally less than they had paid to their own princes. The few imperfect records which have reached us of the Revenues of Vijeanuggur, the last of the great Hindoo powers, do not show that the assessment was lighter under that Government than under its Mahomedan successors. If, then, there ever did in any age prevail throughout India a moderate land-tax, its loss must be attributed to some other cause than that of Mahomedan invasion. After the time of the first fanatical conquerors many of the Mahomedan princes seem to have been more enlightened, and as much disposed to be moderate, as the former Hindoo rulers. Among these were the Emperor Akbar Mullk Aubar, and other princes, by whom great and systematic reforms were introduced. There is, however, no ground, either from tradition or from record, or from the present state of the country, for believing that a moderate land-tax was ever at any time throughout India the general principle of its Revenue system. It is much more likely, that a variety of systems have always prevailed in different provinces at the same time, some more, some less, favourable to the people; some admitting of private landed property, some rejecting it. That in the same province different systems have predominated at different times; and that the system of all land being the property of the circar has sometimes succeeded that of private landed property, and sometimes given way to it. At Vijeanuggur, the seat of the last great Hindoo Government, and in the countries immediately around it, where, according to the theory of private landed property having been the ancient Hindoo system until destroyed by foreign invasion, we might naturally hope to see it in its greatest perfection, we find no trace on record of its having ever existed. In the countries in the Peninsula it is most perfect in Canara, which was long, and in Malabar, which was a considerable time, under a Mahomedan government. Next to these provinces it is most complete in Travancore, which never was subdued by that power. In Arcot and Tanjore it is less valuable than in Travancore, and in Madura and Tinnevelly still less so than in Arcot. In a narrow stripe of country along the eastern side of the Western Ghauts, from the south of Mysore to Sattarah, it is found nearly in the same state as in the adjoining districts below the Ghauts. With the exception of this narrow slip it is unknown in Mysore, in the Southern Mahratta country, in the Ceded Districts, and in the Northern Circars*. It is unknown at Bijapoor. It is found farther north at Sholapoor, on the same footing as at Sattarah; but again disappears to the eastward, on the Nizam's frontier. In Sattarah the proportion of meerassidars to other occupants of the land is two to one; in Poonah, three to one; and in Ahmednuggur, about equal. In Khandeis there are very few meerassidars, and it is thought by the collector, Captain Briggs, that meeras has generally ceased in that province since its conquest by the Mahomedans in 1306. But Mr. Chaplin thinks that there is no proof that it existed antecedent to the Mahomedan conquest. The meeras system was established in Ahmednuggur about the year 1600, by Mullik Ambar, the Mahomedan ruler of that province, and in some other provinces where it is found, and which were long under the Mahomedan dominion. It is uncertain whether it is of Hindoo or Mussulman origin. It is, no doubt, possible that private landed property may in some countries have been swept away by the violence of Mahomedan invasion, and the long continuance of oppressive government; but it is equally possible, that the same thing may have been produced long before the Mahomedan conquest, by the wars among the Hindoos themselves, and by the subversion of one great Hindoo empire by another; and it is probable that enlightened princes, both Hindoo and Mahomedan, seeking the welfare of their subjects, may have either revived or introduced private landed property into their dominions.

11. But the question regarding meeras is one rather of curiosity than of any real utility; for in most districts the meeras is worth little, and has no value that might not be easily given to the lands in every province by a moderate reduction in the assessment. It is much more important to ascertain how this moderate assessment is to be gradually introduced, and private landed property reared upon it, than to seek to trace the origin and the fluctuations of meeras. It is only on the Malabar coast that the meeras yields such a landlord's rent as to make it generally saleable. In Arcot it yields little landlord's rent, and though nominally saleable can seldom be sold. In the Southern Provinces it gives hardly any landlord's rent, and in the Deccan the assessment is usually so high as to leave little or none, and the land when thrown up by the meerassidar can seldom pay the old rent, because the uncertain tenure of the cultivator (oopari) prevents his bestowing the same labour upon it†. It may therefore be assumed, that, except in a few districts, meeras land yields no landlord's rent. But this does not hinder it from being a desirable property; for as a man cannot always find employment for his labour and stock, it is of great importance to possess land by which this employment may be secured. In circar land as well as meeras, ryots sometimes have a landlord's rent; for it is evident that whenever they so far improve their land as to derive from it more than the ordinary profit of stock, the excess is landlord's rent: but they are never sure of long enjoying this advantage, as they are constantly liable to be deprived of it by injudicious over-assessment. While this state of insecurity exists, no body of substantial landholders can ever arise; nor can the country improve, or the Revenue rest on any solid foundation. In order to make the land generally saleable, to encourage the ryots to improve

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* Mr. Chaplin's Report, paragraphs 130 to 137.

† Mr. Chaplin's same Report, paragraph 115.

it, and to regard it as a permanent hereditary property, the assessment must be fixed, and more moderate in general than it now is; and above all, so clearly defined as not to be liable to increase from ignorance or caprice. This cannot be attained by receiving as Revenue a specific share of the produce in kind, because it is exposed to fluctuation from fraud and many other causes, and because the usual share would be too heavy a tax on improvement; or by a money-rent fixed according to the custom of the country, because though nominally fixed, it is no where registered or accurately known, but is merely understood to be so much, or about so much. It can be attained only by a moderate money assessment, fixed specifically on every separate field or piece of land, and accurately registered in the accounts of every village curnum and of every collector. This is, in fact, no new system, but is merely giving a more accurate form to the system of money-rents followed by the natives, where such rents prevailed. There can be no doubt that this system is perfectly adequate to the accomplishment of every object of improvement for which it is intended. All doubt that might have existed on this subject ought to be removed by what has happened in the Baramahl. It was supposed that, soon after the introduction of the permanent assessment into that province, the survey rates of assessment which had been previously established by Colonel Read were entirely abandoned between the mootahdars or newly-constituted proprietors and the ryots; but this is so far from being the case, that the survey assessment was always considered by the ryots as their great land-mark, and it was it alone which, by furnishing them with a clearly-defined standard and maximum of rent, enabled them, when withdrawn from the protection of the collector and left to that of the mootahdars and the courts of justice, to which they were too poor to appeal, to undergo the experiment of such a system for nearly 20 years, and to revert from the mootahdar to Government with much less loss than could have been expected, and in some instances in a much better condition than they had ever been before. In a considerable part of the land the mootahdars found it advisable to lower the survey assessment, in order to induce the ryots to extend their cultivation: in some cases they raised it illegally, by the aid of the influence derived from their situation; but in by far the greater part of the land the survey assessment still continued to be followed in the engagements between the mootahdar and the ryots. This long continuance of a known and fixed assessment has begun to introduce saleable private landed property into the Baramahl, where it was never known before. I do not speak of mootahs or zemindarries, because they are merely saleable portions of the Government Revenue, but of the single field or aggregate of fields which usually compose the possession of a ryot. In many mootahs several fields are saleable, and in some every field is so. This effect has been produced by the survey assessment: not from its moderation, for it is hardly lighter than that of the native governments usually is, but from its having been fixed and so clearly defined as to leave no uncertainty, and thus to encourage one party to improve and the other to purchase the land. This effect, too, has been produced under many disadvantages, and it would have been much more extensive had it been assisted by a lighter assessment, and not been impeded by the petty oppression of the mootahdarry system. The land which has become saleable in the Baramahl has been sold from two or three to 10 or 12 years' purchase. This is an advantage which it possesses over the old meeras land of Arcot, which though nominally saleable is rarely so, except in the neighbourhood of Madras or of towns on the coast, and those more commonly for building than for agricultural purposes. It possesses a great advantage in its simplicity, for it is not a complicated property made up of various shares and fees, and bound to pay Government a large share of every improvement like that of the meeras, but is a fee simple held immediately of Government, and liable only to the same fixed rent, however great the produce derived from improvement may be. The land of the Baramahl will probably in time all become saleable, even under its present assessment. But private landed property is of slow growth in countries where it has not previously existed, and where the Government Revenue is nearly half the produce; and we must not expect that it can be hastened by Regulations or forms of settlement; or by any other way than by adhering steadily to a limited assessment, and lowering it wherever, after full experience, it may still in particular places be found too high. By pursuing this course, or in other words by following what is now called the ryotwar system, we shall see no sudden change or improvement. The progress of landed property will be slow, but we may look with confidence to its ultimate and general establishment. We have never yet followed with perseverance any plan calculated to create or extend private landed property, and where we have laid the foundation of such a plan by a survey and fixed assessment of the land, as in the Baramahl, Coimbatore, and Arcot, and some other provinces, we have counteracted its design by injudicious leases and permanent settlements.

12. These settlements seem to have been adopted in deference to the example of Bengal, without sufficient knowledge of the claims of the ryots. The rights of the meerassidar ryots of Arcot and Tanjore were well known at the time, but those of the ryots of other districts, which were equally strong though not called meerassy, seem to have been but little understood. Most of the well-intended but visionary plans for the improvement of India by the creation of zemindars of whole districts or of single villages, appear to have originated in extreme ignorance of the state of the landed property of the country and the rights of the persons by whom it was held. It has been supposed by some, that the zemindars were the landlords or proprietors, and the ryots their under-tenants or labourers; and by others, that the sovereign was the sole landlord, and the ryots mere cultivating tenants. But the ryot is the real proprietor, for whatever in the land does not belong to the sovereign belongs to him. The demand for public Revenue, according as it is high or low in different places and at different times, affects his share; but whether it leaves him only the bare profit of his stock or a small surplus beyond it as landlord's rent, he is still the true proprietor, and possesses all that

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

that is not claimed by the sovereign as Revenue. The land in most of the provinces under the Madras government is occupied by a vast mass of small proprietors or ryots, holding properties of every size, from two or three to 2,000 or 3,000 acres, and some few having whole villages. These properties are in general very small; but they are of that extent which necessarily results from the limited means of the owners and the nature of the institutions of the country. The correctness of this description is not altered by the existence of great possessions in the hands of rajahs and old zemindars in some of our provinces, because these men are not private landholders but rather petty princes, and the ryots in their districts stand nearly in the same relation to them as to the sovereign in the Circar districts. The distribution of landed property differs in every country. It is different in Ireland from what it is in England, and in India from what it is in either of those countries. But we ought to take it as we find it, and not attempt upon idle notions of improvement to force a distribution of it into larger properties, when every local circumstance is adverse to its continuance in that state. The experiment has already been tried by the establishing of village zemindars or mootahdars, and has already very generally failed. The event could not possibly have been otherwise, of a measure whose object was to bring a new class of proprietors into villages where the produce was too little for the old ones. Even in those villages which are still in the hands of the mootahdars, the object of having larger landed properties will entirely fail; because the properties by sale and division among heirs are fast subdividing, and will soon dwindle into portions smaller than the properties of individual ryots. There are instances in which this has already happened, and they will soon become so numerous that the system must at no distant period die a natural death.

13. There is no analogy whatever between the landlord of England and his tenants and the mootahdar or new village zemindar of this country and his ryots. In England the landlord is respected by the farmer as his superior: here the zemindar has no such respect; for the principal ryots of most villages regard him as not more than their equal, and often as their inferior. He is often the former potail or head ryot of the village, but he is frequently some petty shopkeeper or merchant, or some adventurer or public servant out of employ. Whichever of these he is, he has usually very little property: he has none for the improvement of the village, but on the contrary looks to the village as the means of improving his own circumstances. The ryots, by being placed under him, sink from the rank of tenants of the Government to that of tenants of an individual. They are transferred from a superior, who has no interest but in their protection and welfare, to one whose interest it is to enlarge his own property at the expense of theirs, who seeks by every way, however unjustifiable, to get into his own hands all the best lands of the village, and whose situation affords him many facilities in depriving the ancient possessors of them. The ryots are jealous of a man from whose new power and influence they have so much to fear. They frequently combine, in order to keep down the cultivation, and force him for their own security to give up the village; and hence it has happened, that on one side the opposition of the ryots, and on the other the oppression of the new zemindar, have in many instances caused villages which were flourishing and moderately assessed to revert to the circar, from inability to pay their assessment. If we cannot make a permanent settlement with these village zemindars, neither is it possible to make one, or even a lease for a term of years, with the ryots, because their properties are in general so small that numbers of them fail, and must fail every year, from the most ordinary accidents.

14. Some men are apt to suppose, when they find in almost every district 200 or 300 ryots who require remission for a part, for the half or even the whole of their rent, that the assessment is too high, or that there is something wrong in the system, and they proceed immediately to recommend a change from the ryotwarry to something else. But assessment, though it is often the cause, is not the chief cause of the failure of such ryots. Where the landed property of a district is distributed among many thousand ryots, and where there is no limitation to subdivision, except what is imposed by the produce of the land being inadequate to the subsistence of the ryot, it is evident that there will be many gradations of ryots, descending gradually from those holding the largest properties, to those holding portions of land too small for their maintenance. It is also evident, that a lower assessment will not prevent this, or cause any other change than that of making the smallest portion of land on which the ryots can subsist somewhat smaller than before, without rendering him in any degree less liable to failure. There are many ryots who fail from another cause, which no abatement or assessment can remove, and which it is not desirable should be removed: it is occasioned by a spirit of independence among the caste of husbandmen, which urges every labouring servant who can buy a pair of bullocks to quit his master, and to take land and cultivate for himself. In this undertaking many fail, because the loss of a bullock or an adverse season destroys their small means; but by far the greater number finally succeed, and their success adds to the resources of the country. It is like the spirit of adventure in trade, which, though it frequently ruins individuals, yet promotes at the same time the prosperity of the country. We must, therefore, in a district containing 2000 or 3000 ryots, always expect to find 200 or 300 who are unable to pay their rent. We must, according to usage, grant them remission for a few years until they can do without it, and encourage rather than repress the spirit of independence, which we may be sure will excite industry.

15. It is not necessary that we should have either permanent settlements with zemindars or leases with the ryots: neither of them is the usage of the country, and neither is requisite for the security of the Revenue or the benefit of the ryot. But though we cannot obtain a permanent rent from each individual ryot, we may, by a fixed assessment upon the land, obtain a Revenue from the whole body of the ryots, sufficiently permanent for every useful purpose. It will rise or fall somewhat with good or bad seasons, but the average for a term

of years will be nearly the same. If we wish to make the lands of the ryots yield them a landlord's rent, we have only to lower and fix the assessment, and we shall then in time have the great body of the ryots possessing landed properties yielding a landlord's rent, but small in extent. They cannot be otherwise while their present institutions remain, as these all tend to the subdivision of property. If in place of lowering the assessment, and letting landed property rise in the natural way, we want to have great landlords raised at once where none exist, and for this purpose create zemindars, and turn over to each of them some hundreds of ryots, we should commit a gross injustice, because we should enable the zemindar in time to degrade the ryots from the rank of tenants in chief to that of tenants at will, and often to that of mere cultivators or labourers. We say that we leave the ryots free to act and to make their own terms with the zemindars or renters, and that if they are wronged the courts will protect them. We put them out of sight, deliver them over to a superior, and then we tell them that they are free to make their own terms, and that there are courts to secure their rights. But with what pretence of justice can we place them under any set of men to make terms for their property, and to defend it against them in courts of law? They have no superior but Government; they are tenants in chief, and ought not to be obliged to make terms except with Government. But it is said that the zemindar does not infringe their rights, because he has no authority to demand more than the dues of Government, as regulated by the usage of the country, and that if the parties be left to themselves things will find their proper level. They will find the level which they have found in Bengal and in several districts under the Government, and which the weak always find when they are left to contend with the strong. The question is, whether we are to continue the country in its natural state, occupied by a great body of independent ryots, and to enable them by a lighter assessment to rise gradually to the rank of landlords, or whether we are to place the country in an artificial state, by dividing it in villages or larger districts among a new class of landholders, who will inevitably at no distant period, by the subdivision of their new property, fall to the level of ryots, while the ryots will at the same time have sunk from the rank of independent tenants in chief to that of sub-tenants and cultivators. It is, whether we are to raise the landholders we have, or to create a new set and see them fall? This question, it is to be hoped, has been set at rest by the orders of the Court of Directors, to make the settlement with the ryots in all districts in which the permanent zemindarry settlement has not been established.

16. In all those provinces whose Revenues are by ancient usage paid chiefly in money, surveys appear to have been made at different remote periods, in order to fix the assessment. In some districts they are only known by tradition, in others, they still exist in a mutilated shape in the curnum accounts: but there is no certainty that these accounts belong to any particular survey, or that they are not made of fragments of several, or that the village accounts have not been so often altered by the curnums without any regular authority, as to contain no trace of any survey whatever. Though the village accounts were supposed to have a specific rate of assessment for every field according to the class to which it belonged, the collections were not made to conform very rigidly to this rate, but were usually somewhat above or below it, according to the nature of the season and other circumstances. The farm or estate of a ryot was generally composed of three parts: the first and principal was his old farm, containing the lands which he always occupied; the second, but much smaller part, containing land of an inferior quality, was called his kuttgootah, and was held at a low and fixed rent; and the third was his cowle land, taken from the waste of the village, which he cultivated one, two, or more years, and then threw up or kept, according to the terms of the cowle or engagement. In all cases where the rent of a ryot was raised, it was done by imposing an additional assessment on his old farm. The kuttgootah and cowle lands were always exempted, both because to have imposed an additional assessment upon them would have been regarded as a breach of engagement, and would have discouraged the extension of cultivation. In some districts the addition made in one year to the rate of assessment was taken off the next. In others it was continued, and fresh additions of five, ten, or fifteen per cent. being made at subsequent periods and rendered permanent, the aggregate of these extra additions frequently came in time to equal or exceed the original assessment. But there is reason to suppose that these additions were in a great measure nominal, and that they did little more than counterbalance the fraudulent reductions made by the curnums in the accounts of the original assessment. These extra-rates were usually unwillingly paid at first, and instead, therefore, of imposing them, it was often thought more advisable to give the ryot a piece of waste land, the rent of which he was required to pay whether he could cultivate it or not. The ruling power always endeavoured to encourage, or rather to force, the extension of cultivation, as a plea for drawing a larger Revenue from the country. The result of such a system pursued for ages, has been what was to be expected, namely, that the extent of land in cultivation and paying Revenue is much too great for the agricultural stock of the country; that every ryot has more land than he can properly cultivate, and that he is only prevented from throwing up a part of it by the well-grounded fear that the difference of rent would be thrown upon the part which he retained. This is the state of cultivation generally throughout the Deccan, and it was, and still is in a great degree, that of most of the provinces which have fallen by conquest under the authority of the Madras Government. The excess of land occupied by the ryots beyond what they can adequately cultivate varies in different provinces, and is estimated at from one-tenth to one-third, and may be reckoned on an average at one-fifth. It is obvious, however, that by more land being occupied than could be properly cultivated, the rent must in time have adapted itself to this state of things, and become lower than it would otherwise have been, and that a fixed assessment made on such rent would in general be favourable to the cultivators or ryots. It

is

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

is also obvious from what has been said, that if, after making such a fixed assessment, perfect freedom were given to the ryots to throw up whatever land they did not want, they would throw up about one-fifth of their land, and thereby diminish the Revenue nearly in the same proportion. But this diminution would only be temporary, because as the ryots, by concentrating their agricultural stock upon a similar extent of land, would obtain a greater produce from it, their means would gradually increase, and enable them to take and cultivate again the land which they had relinquished. Under annual settlements and fluctuating assessment, they are not very anxious about throwing up land, because they know that by the custom of the country we can raise the assessment upon the remaining land according to its produce and improvement; but whenever the assessment has been fixed, they soon discover the advantage which it gives them, and endeavour to get rid of all their extra land. The liberty of doing so has already been partially granted, and must be fully granted to them; for though it will cause a temporary loss of Revenue, it is a sacrifice which ought to be made for the sake of securing the great public benefit of a permanent Revenue, founded upon the general establishment of private landed property. It is the ever-varying assessment which has prevented, and as long as it continues will prevent, land from becoming a valuable property; for even where the assessment is lowest, the knowledge that it may at any time be raised hinders the land from acquiring such a value as to render it a saleable article. We cannot communicate to it the value which it ought to possess, or render it a private property capable of being easily sold or mortgaged, unless the public assessment upon every part of it be previously fixed. When it is fixed all uncertainty is removed, and all land which is not absolutely over-assessed, soon acquires a value, which is every day increased by improvements made in consequence of the certainty of reaping all the profit arising from them.

17. The introduction of the fixed assessment into the Baramahl, Coimbatore, and other provinces, has not been so successful as it ought to have been in establishing private landed property; but it has been as successful as could reasonably have been expected, when we consider that it had no fair trial, and that it had hardly begun to operate when it was supplanted by a new system of permanent settlements and leases. Had it been left to produce its own effect undisturbed by a change, there can be little doubt but that private landed property would by this time have been very generally established in those provinces. Its progress would have been faster or slower according as the rate of assessment was more or less moderate. The rate of assessment, though somewhat lower than that of the native princes, was generally high; but not so high as to prevent the gradual growth of landed property. Wherever it might in particular instances have been found to produce the effect, the evil would have been easily remedied by a proportionate reduction. The survey assessment, however, notwithstanding all the difficulties by which it was opposed, has laid the foundation of private landed property in districts in which it was never before known, in the Baramahl, Coimbatore, and the Ceded Districts, and this beginning will gradually spread over all the land of these provinces. In the Baramahl land has become saleable for several years' purchase in many villages of every district, and even in Ahtore, the most highly assessed of all the districts. In the Ceded Districts land has become saleable in two or three districts of the Bellary division, and in several villages of almost every district in the Cuddapore division. In all these districts the survey assessment has, besides giving a beginning to private landed property, simplified and facilitated the collection of the Revenue. No survey assessment of a great province can ever at once be made so correct as not to require future alteration; when, therefore, it has been completed with as much care as possible, a trial should always be made of it for six or seven years. This period will be sufficient to discover all defects in the assessment. A general revision of it should then be made, and wherever it should be found too high it should be lowered, and it may then with safety to the Revenue, and benefit to the people, be made permanent. None of the districts, however, in which the survey assessment has been introduced had the benefit of such a trial, as in all of them a permanent settlement or lease was introduced very soon after the completion of the survey. Coimbatore was more fortunate than the rest; it escaped the decennial lease, and is now the best ordered, the most easily managed, and the most thriving district under the Madras Government. A survey assessment, besides its other advantages, prevents thousands of disputes and litigations about rent and boundaries, and it furnishes a standard by which the Revenue of the country can at any time be raised or lowered, according as the state of affairs may require an increase of the burdens of the people, or may admit of their diminution. I trust that we shall never have occasion to go beyond the original assessment, and that we shall in time be able to make considerable reductions in it. The fixed assessment will not for some years have the same effect in encouraging improvement as it had before the introduction of the leases and permanent settlements, because these measures have shaken the confidence of the ryots in the continuance of the present system, and will render them cautious in undertaking improvements, lest they should be prevented from enjoying the full benefit of them, by being again placed under a renter or zemindar. Some years, therefore, must yet elapse before this apprehension can subside, and the survey assessment have its full effect in encouraging improvement and promoting the growth of landed property.

18. There are, however, several extensive provinces in which we have no control over the assessment, and scarcely any means of bettering the condition of the ryots; I mean the Northern Circars. When these districte came into our possession, one part of them was in the hands of zemindars, and the other and most valuable part was in the hands of Government, and has since, by the permanent settlement, been made over to new zemindars, of our own creation. As in these provinces no fixed assessment has been introduced, nor the

Appendix, No. 105.

State of the Country and Condition of the People.

the rights of the ryots been defined, the ryots can never become landholders, nor their lands acquire such a value as to make them saleable. It may be said that they have a right to be assessed only according to ancient usage, and that this right will secure them from undue exaction, and give them the same facility as the ryots of the Government districts, of rendering their land a valuable property; but many causes combine to prevent this. The ancient usage was in every little district or even village. It is not recorded or defined, and is very little known to us. It is, I believe, in the Northern Circars very generally so high as to leave the ryot no more than the bare recompense of his labour and stock, and thus to preclude his ever obtaining any portion of a landlord's rent. Even supposing that usage did leave to the ryot some surplus as landlord's rent, the zemindar might not permit him to enjoy it. He might raise the assessment. If he were an old zemindar or hill rajah, the fear of personal violence would deter the ryot from complaining; if he were a new zemindar, the ryot would, nine times in ten, submit quietly to the loss, not from fear of personal injury, but from the well-grounded fear of losing his cause in the court. He knows that the influence of the zemindar would easily procure witnesses to swear falsely on the question of usage, and that they would be supported by the fabricated accounts of the curnum, who is entirely under the authority of the zemindar, and that if he even gained his cause it would be of no advantage to him, as the zemindar, without transgressing any law, would be able to harrass him in many ways, and make his situation uncomfortable. There is, therefore, no prospect, or but a very distant one, of our being able to establish landed property among the ryots of the Northern Circars, or to improve their condition in any material degree. In the old zemindarries, which are chiefly among the unhealthy hills, our prospect is as good now as ever it was, because we never there exercised any direct authority over the ryots, and could not expect to see landed property grow up among them, until time should gradually have wrought such a change in the manners and opinions of their leading men as to make them see the expediency of encouraging it. But in the new zemindarries we exercised a direct authority over all the inhabitants, and could have raised their condition and established landed property at our pleasure; but we lost the power of doing so by the permanent settlement. It may be said that Government having set a limit to its demand upon the zemindar, he will also set a limit to his demand upon the ryot, and leave him the full produce of every improvement, and thus enable him to render his land a valuable property; but we have no reason to suppose that this will be the case, either from the practice of the new zemindars during the 20 years they have existed, or from that of the old zemindars during a succession of generations. In old zemindarries, whether held by the rajahs of the circars, or the polygars of the more southern provinces, which have from a distant period been held at a low and fixed peshcush, no indulgence has been shown to the ryots, no bound has been set to the demand upon them. The demand has risen with improvement according to the custom of the country, and the land of the ryot has no saleable value; we ought not, therefore, to be surprised that in the new zemindarries, whose assessment is so much higher, the result has been equally unfavourable to the ryots. The new zemindarries will, by division among heirs and failures in their payments, break up into portions of one or two villages; but this will not better the condition of the ryot. It will not fix the rent of the land or render it a valuable property: it will merely convert one large zemindarry into several small zemindarries or mootahs, and mootahs of a kind much more injurious than those of the Baramahl to the ryots, because in the Baramahl the assessment of the ryots' land had previously been fixed by survey, while in the new zemindarries of the circars it had been left undefined. The little will in time share the fate of the great zemindarries: they will be divided and fail, and finally revert to Government; and the ryots, after this long and circuitous course, will again become what they originally were, the immediate tenants of Government, and Government will then have it in its power to survey their lands, to lower and fix the assessment upon them, and to lay the foundation of landed property in the land of the ryots, where alone, in order to be successful, it must be laid.

19. The state of the landed property of the country held almost everywhere by the ryots directly of Government, clearly points out to us what our revenue system ought to be, and that it cannot, consistently with usage, be other than ryotwar. This term has been often much misunderstood, and been supposed to mean some mode of settlement entirely new, which overthrows all former rights; but this is altogether a mistake. The term itself is the ancient and common one of the country, and is used merely from the want of an English one exactly corresponding with it. In Revenue language it means a settlement with the individual ryot who owns or occupies the land, and the receiving the public assessment from him without the intervention of any renter or zemindar. Whether the assessment be a fixed rent in kind, or a fixed share of the crop in kind, or commuted for money, or a fixed or varying money rent, it makes no difference; it is still ryotwar. All these varieties of assessment prevail more or less in the provinces under this Government. But though they all come under the general denomination of ryotwar, their effects on the prosperity of the country are very different; and it is therefore an important object that the kind of ryotwar which is most conducive to improvement, namely, a fixed and moderate money assessment, should be every where gradually introduced. But before we endeavour to make such a change in any district, it is absolutely necessary that we should survey its lands, and ascertain as nearly as possible its average revenue for a long series of years. If we attempt, without this previous knowledge, to convert a fluctuating into a fixed rent, we shall certainly fail, even if our knowledge should be so complete as to enable us to distribute fairly upon the land a fair assessment exactly equal to its former average revenue. This will not be sufficient, for the ryots will not agree to the change without some abatement. The

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

abatement must not be nominal, and existing only in our accounts, but be real and absolute, and amount probably to eight or ten per cent.; and we must satisfy them it is so, if we expect success. If the ryot is convinced that the reduction offered to him is real, it will not be difficult to get him to accede to a fixed assessment. The chief cause of the difficulty which is usually found in prevailing upon him to agree to such a change is, that he thinks there is either no actual abatement, or that it is so small as not to compensate for the loss and inconvenience to which he might be subjected in unfavourable years by a fixed assessment. In his dealing with any private individual, he would not hesitate to stipulate to pay annually a fixed sum in money rather than a varying amount in grain, if he thought it would be more profitable. He will follow the same course in his engagements with Government whenever he is satisfied that he will be a gainer by it. To conduct a survey, however, and convert a fluctuating grain into a fixed money assessment, require a union of experience, industry and temper, which is not always found. This must necessarily render the progress of the work slow, but it ought not to discourage us. Much has been already done, and what remains to be done will be more perfect, from the opportunity which the delay will afford of discovering and rectifying former errors.

20. It has been objected to the ryotwar system, that it produces unequal assessment and destroys ancient rights and privileges; but these opinions seem to originate in some misapprehension of its nature.* In arguing against it in favour of a zemindarry system, it has been maintained " that a detailed settlement must ever lead to inequality of taxation." But there seems to be no reason why the detailed should, more than any other settlement, produce inequality. It is to good or bad cultivation, and other circumstances common to all settlements, that unequal taxation is owing, and it must take place with regard to the lands of the ryots, whether they are held immediately of Government or of a zemindar or renter. The use of a detailed settlement is not to prevent what can never be prevented, unequal assessment, but to prevent the assessment from being any where excessive, to furnish us with the best information respecting the resources of the country, and by giving us a complete register of all its lands, showing the extent and assessment of each field, to enable us to judge, whenever there is a failure in the Revenue, whether it arises from the assessment or some other cause. As it is one main principle of Indian Revenue that all land, when cultivated, is liable to the public assessment, and when left uncultivated is exempt from it, it is manifest that, without the detailed settlement, the amount of the Revenue for the year could not be correctly ascertained. It has also been argued, that it is useless to impose a fixed assessment upon each field or lot of land, because the produce will always fluctuate according to the culture. This objection would be a very just one, if it were intended that the rent payable to Government should always correspond with the produce; but this is not the case. All that is necessary in fixing the Government rent is, that it shall not be higher than what the land is able to yield under the most ordinary degree of culture: whatever entire produce is derived from any culture beyond this should go exclusively to the ryot; Government should have no share in it. Improved cultivation will, of course, regulate the rent between the proprietor or ryot and his tenant, but not between the ryot and Government; and if Government is satisfied with the moderate rent arising from common cultivation, the lands, if cultivated at all, will yield this rent, and there is no danger that any fluctuation in the degrees of culture will preclude the realization of the field assessment. By common usage, where there is no fixed field assessment, Government receives in kind a high share of the produce, or in money a high rent, and its rent, whether in kind or money, rises with the produce. By the field assessment, Government will receive a rent somewhat lower than the present one; and as it will be fixed, and not rise with improvement, it will be more likely to be permanently realized.† It has been asserted, in speaking of the meerassy privileges in the Carnatic, that the ryotwar assessment destroyed by violence all these ancient usages and customs, " and so completely, that both Mr. Grœme and Mr. Ravenshaw have denied the existence of meerassy in these provinces." The ryotwar assessment had not been established four or five years when Mr. Ravenshaw took charge of Arcot. These ancient usages and customs had probably fallen into disuse, or the preservation of them been deemed of little value, or they could not in so short a time have been so lost as to escape the notice both of him and of Mr. Grœme. Even if it were true that they had been destroyed by violence, there can be no cause for attributing to the ryotwar an effect which might have been equally produced by any other mode of settlement. The ryotwar settlement, when properly conducted, respects all private rights; to ascertain and secure them are among its principal objects. The carelessness or the over-zeal of collectors may invade them under any settlement whatever, if they are not restrained by superior authority.

21. It has been objected to the ryotwar system, that it is intricate, difficult of management, and expensive; but experience contradicts these opinions, for wherever ryotwar has been properly established, it has been found to be more easy, simple, and efficient than any other kind of settlement. The idea of its being more expensive arises from not considering that it includes all the expenses of collection which would be incurred by zemindars if the country were under them, and which would, in that case, be necessarily deducted from the amount of the Revenue, and not appear as a charge. One great advantage which the ryotwar settlement has over every other is, the strength and security which it gives to our

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* Board of Revenue, 5th January 1818, paragraphs 32. 90. 284. 297.

† Ibid., 5th January 1818, paragraph 90.

Government, by bringing us into direct communication with the great body of the ryots or landowners. Objections may be urged to every system. It is enough to recommend it to our adoption, to know that it is the common one of the country. It is one of the primary obligations of a Government like ours to suit its rules and forms of local administration to the condition of the people, to provide every establishment which it may require, and not to withhold any thing which may be necessary to its efficiency, for the sake of avoiding either labour or expense.

22. When we have determined the principles on which the Land Revenue is to be fixed, the next question is, "by what agency is it to be managed?" There can be no doubt that it ought, as far as practicable, to be native. Juster views have of late years been taken of this subject, and the Court of Directors have authorized the employment of the natives on higher salaries and in more important offices. There is true economy in this course; for by it they will have better servants, and their affairs will be better conducted. It is strange to observe how many men of very respectable talents have seriously recommended the abolition of native and the substitution of European agency to the greatest possible extent. I am persuaded that every advance made in such a plan would not only render the character of the people worse and worse, but our Government more and more inefficient. The preservation of our dominion in this country requires that all the higher offices, civil and military, should be filled by Europeans; but all offices that can be left in the hands of natives without danger to our power might with advantage be left to them. We are arrogant enough to suppose that we can, with our limited numbers, do the work of a nation. Had we ten times more, we should only do it so much worse. We already occupy every office of importance. Were we to descend to those which are more humble and now filled by natives, we should lower our character and not perform the duties so well. The natives possess, in as high a degree at least as Europeans, all those qualifications which are requisite for the discharge of the inferior duties which they are employed. They are in general better accountants, more patient and laborious, more intimately acquainted with the state of the country and the manners and customs of the inhabitants, and are altogether more efficient men of business. Unless we suppose that they are inferior to us in natural talent, which there is no reason to believe, it is much more likely that they will be duly qualified for their employments than Europeans for theirs, because the field of selection is so much greater in the one case than in the other. We have a whole nation from which to make our choice of natives; but in order to make choice of Europeans, we have only the small body of the Company's covenanted servants. If it be admitted that the natives often act wrong, it is no reason for not employing them: we shall be oftener wrong ourselves. What we do wrong is not noticed, or but seldom and slightly; what they do wrong meets with no indulgence. We can dismiss them and take better men in their place; we must keep the European, because we have no other, or perhaps none better, and because he must be kept at an expense to the public, and be employed some way or other, whatever his capacity may be, unless he has been guilty of some gross offence. But it is said that all these advantages in favour of the employment of the natives are counterbalanced by their corruption, and that the only remedy is more Europeans with European integrity. The remedy would certainly be a very expensive one, and would as certainly fail of success were we weak enough to try it. We have had instances of corruption among Europeans, notwithstanding their liberal allowances; but were the numbers of Europeans to be considerably augmented, and their allowances, as a necessary consequence, somewhat reduced, it would be contrary to all experience to believe that this corruption would not greatly increase, more particularly as Government could not possibly exercise any efficient control over the misconduct of so many European functionaries in distant provinces, where there is no public to restrain it. If we are to have corruption, it is better that it should be among the Natives than among ourselves, because the natives will throw the blame of the evil upon their countrymen; they will still retain their high opinion of our superior integrity; and our character, which is one of the strongest supports of our power, will be maintained. No nation ever existed, in which corruption was not practised to a certain extent by the subordinate officers of Government. We cannot expect that India is in this point to form an exception. But though we cannot eradicate corruption, we may so far restrain it as to prevent it from causing any serious injury to the public interests. We must, for this purpose, adopt the same means as are usually found most efficacious in other countries: we must treat the natives with courtesy, we must place confidence in them, we must render their official situations respectable, and raise them in some degree beyond temptation by making their official allowances adequate to the support of their station in society. With what grace can we talk of our paternal government if we exclude them from every important office, and say, as we did till very lately, that in a country containing 15,000,000 of inhabitants, no man but a European shall be intrusted with so much authority as to order the punishment of a single stroke of a rattan. Such an interdiction is to pass a sentence of degradation on a whole people, for which no benefit can ever compensate. There is no instance in the world of so humiliating a sentence having ever been passed upon any nation. The weak and mistaken humanity which is the motive of it can never be viewed by the natives as any just excuse for the disgrace inflicted on them, by being pronounced to be unworthy of trust in deciding on the petty offences of their countrymen. We profess to seek their improvement, but propose the means the most adverse to success. The advocates of improvement do not seem to have perceived the great springs on which it depends: they propose to place no confidence in the natives, to give them no authority, and to exclude them from office as much as possible; but they are ardent in their zeal for enlightening them by the general diffusion of knowledge. No conceit more wild and absurd than this was ever engendered in the darkest

ages; for what is in every age and every country the great stimulus to the pursuit of knowledge, but the prospect of fame, or wealth, or power; or what is even the use of great attainments, if they are not to be devoted to their noblest purpose, the service of the community, by employing those who possess them, according to their respective qualifications, in the various duties of the public administration of the country. How can we expect that the Hindoos will be eager in the pursuit of science unless they have the same inducements as in other countries? If superior acquirements do not open the road to distinction, it is idle to suppose that the Hindoo would lose his time in seeking them; and even if he did so, his proficiency, under the doctrine of exclusion from office, would serve no other purpose than to show him more clearly the fallen state of himself and his countrymen. He would not study what he knew could be of no ultimate benefit to himself; he would learn only those things which were in demand, and which were likely to be useful to him, namely, writing and accounts. There might be some exceptions, but they would be few: some few natives living at the principal settlements, and passing much of their time among Europeans, might, either from a real love of literature, from vanity, or some other cause, study their books, and if they made some progress it would be greatly exaggerated, and would be hailed as the dawn of the great day of light and science about to spread all over India. But there always has been, and always will be, a few such men among the natives, without making any change in the body of the people. Our books alone will do little, or nothing: dry simple literature will never improve the character of a nation. To produce this effect, it must open the road to wealth, and honour, and public employment. Without the prospect of such reward, no attainments in science will ever raise the character of a people. This is true of every nation as well as of India: it is true of our own. Let Britain be subjugated by a foreign power to-morrow; let the people be excluded from all share in the government, from public honours, from every office of high trust or emolument, and let them in every situation be considered as unworthy of trust, and all their knowledge and all their literature, sacred and profane, would not save them from becoming in another generation or two a low-minded, deceitful, and dishonest race.

28. Even if we could suppose that it were practicable, without the aid of a single native, to conduct the whole affairs of the country, both in the higher and in all the subordinate offices, by means of Europeans, it ought not to be done, because it would be both politically and morally wrong. The great number of public offices in which the natives are employed is one of the strongest causes of their attachment to our Government. In proportion as we exclude them from these we lose our hold upon them, and were the exclusion entire, we should have their hatred in place of their attachment: this feeling would be communicated to the whole population, and to the native troops, and would excite a spirit of discontent too powerful for us to subdue or resist. But were it possible that they could submit silently and without opposition, the case would be worse: they would sink in character, they would lose, with the hope of public office and distinction, all laudable ambition, and would degenerate into an indolent and abject race, incapable of any higher pursuit than the mere gratification of their appetites. It would certainly be more desirable that we should be expelled from the country altogether, than that the result of our system of government should be such a debasement of a whole people. This is, to be sure, supposing an extreme case, because nobody has ever proposed to exclude the natives from the numerous petty offices, but only from the more important offices now filled by them. But the principle is the same, the difference is only in degree; for in proportion as we exclude them from the higher offices and a share in the management of public affairs, we lessen their interest in the concerns of the community and degrade their character.

24. It was from a conviction of the policy of extending native agency that the establishment of the Revenue Board Cutcherry was recommended in 1822. The right of the people to be taxed only by their own consent has always, in every free country, been esteemed amongst the most important of all privileges: it is that which has most exercised the minds of men, and which has oftenest been asserted by the defenders of liberty. Even in countries in which there is no freedom, taxation is the most important function of Government, because it is that which most universally affects the comfort and happiness of the people, and that which has oftenest excited them to resistance; and hence both its utility and its danger have, under the most despotic governments, taught the necessity of employing in its administration the ablest men of the country. In this point, at least, we ought to be guided by the example of those governments, and employ intelligent and experienced natives at the head of the Revenue to assist the Revenue Board. If in other departments we give experienced natives to assist the European officers, shall we not give them in this, whose duties are the most difficult and most important? We cannot exclude them from it without injury to ourselves as well as to them: we cannot conduct the department efficiently without them. But even if we could, policy requires that we should let them have a share in the business of taxing their own country. It attaches them to our Government, it raises them in their own estimation, and it encourages them, by the prospect of attaining a situation of so much distinction, to qualify themselves for it by a zealous performance of their duty. Although we can never leave entirely to the natives the power of taxing the country, we ought to entrust them with as much of it as possible under our superintendence. We ought to make them acquainted with our objects in taxation, and with the principles on which we wish it to be founded, in order that, in communicating their opinions to us, they may not be guided by the mere object of raising the Revenue, but that of adapting the Revenue to the wants of the State and the circumstances of the people. It is desirable that this knowledge should be widely diffused among the natives; but it can only be effected by their having the benefit of free intercourse with us, and of acquiring experience in im-

Appendix, No. 105.

State of the Country, and Condition of the People.

portant official situations. They have the advantage of this intercourse already in the cutcherries attached to collectors and to the Board of Revenue, and under many of the collectors this advantage is rendered more general, by their hearing the opinions of the most intelligent heads of villages and of respectable inhabitants not in the service of Government, and discussing in their presence questions of Revenue. This establishes confidence in us among the natives, and gradually extends among them juster and more enlarged views of the purposes for which taxation is intended.

25. This kind of intercourse, however, could hardly subsist or be productive of any advantage, if we adopted the opinions of most of the advocates of zemindarry settlements, that the collector ought not to enter into the details of Revenue, but leave the natives to conduct them, and settle with each other in their own way, and that he should confine himself to their general superintendence under the guidance of general principles. This appears to me to be a mistaken doctrine, which ought to be avoided; because, in order to maintain our power in India, we must have able and skilful servants, and such servants could not possibly be produced by merely learning a few general principles, without making themselves acquainted with the character of the people, and the rules and customs by which their transactions with each other and with the officers of Government are usually regulated. The good government of the country must rest very much on the talents of our local officers, as it is from them chiefly that Government must derive its own information; and hence there is no country in the world in which it is more absolutely necessary to have good public servants than in this. When an European is placed in charge of a district permanently settled, and belonging to a few great zemindars, who conduct all the details of the assessment and collection of the Revenue, he has very little to do. No exertion is required from him, and he naturally becomes indolent. If the affairs of the district fall into confusion he cannot put them right, because as he has not made himself acquainted with the Revenue details and local usages, and has no practical experience, he is ignorant of the cause of the disorder, and of the means by which it is to be remedied. His knowledge of general principles, however extensive it may be, will in such an emergency be of little use, because he will not know how to apply them to the local circumstances of the country. The duties of the collector of a province should be such as to make it imperative on him to know the real state of the country, the amount of the assessment paid by the different classes of the inhabitants, its effects upon them, but especially upon the ryots, in promoting or discouraging industry, and in rendering them satisfied or discontented with their rulers, and to know all the details of internal administration by which the Revenue is developed and realized; for it is only by possessing such knowledge that he can understand either what are the actual resources of the country, or the means by which they may be improved, or furnish useful information to Government. The duties of a public officer entrusted with the charge of a province ought to be such as to require the constant exercise of his faculties. Without this employment they become dull, and he is satisfied with remaining at the head of a province for the management of which he is totally unqualified, and it is probably not until something goes wrong that his utter unfitness is discovered. The civil servants of the Company mix but little with the native community; they have no common interest with it, and it is only such of them as have naturally a spirit of inquiry, or as are forced by the duties of their situation to inquire, that know any thing about it, or can tell Government whether any particular law is popular or the reverse. Government itself knows nothing of the state of the country, except what it learns from its local officers. In other countries government and its officers are a part of the community, and are of course *acquainted* with the effect of every public measure, and the opinion of the country regarding it; but here Government is deprived of this advantage: it makes laws for a people who have no voice in the matter, and of whom it knows very little, and it is therefore evident that it cannot adapt its laws to the circumstances of the people, unless it receives accurate information upon this subject from active and intelligent local officers, whose duty it is to investigate carefully the condition and opinions of the inhabitants, and to report upon them. But these officers can acquire this information only through an establishment of experienced native servants, who have, beyond all other men, from the very nature of their official duties, the best means of obtaining it. Intelligent collectors are necessary at all times, but more especially when it becomes expedient either to raise or lower the Revenue. Such an operation requires not judgment alone, but great knowledge of details, and if undertaken without these essential requisites would be productive of much mischief. We ought, therefore, not to be satisfied with a superficial knowledge of the general state of the country, but make it a part of our system to obtain the most minute and accurate information concerning its internal condition, and preserve and accumulate that information in clear and detailed Revenue accounts and statistical statements.

26. In comparing our internal administration with that of the native princes, it may be said that we have perhaps been more successful in our Judicial than in our Revenue institutions. In the criminal branch, the extent of our power has rendered the apprehension of criminals more sure; and in spite of the difficulties of conviction arising from the Mahomedan law, punishment is as certain, and justice much more so, than before. I doubt if in civil judicature we have the same advantage yet, or ever can have, until we leave to the natives the decision of almost all original suits. The natives can hardly be said to have had any regular system. What it was has been well described by the late commissioner of the Deccan* : but their decisions by various local officers, by ropruss, punchayets, and the prince, or

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* Mr. Elphinstone's Report.

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

or the court established near him, though irregular, and often corrupt and arbitrary, dispensed as much real justice as our courts, and with less delay and expense; for the native judges, whatever their irregularities were, had the great advantage of understanding their own language and their own code much better than ours are ever likely to do. Our judges will, however, improve every day from longer experience, and the expense to the suitors, both of time and money, be much reduced. Our judges, even now, are in general more efficient than our collectors. In this country the Judicial require perhaps less talent than the Revenue duties; they are less complicated, and are not, like them, affected by adverse seasons, or by peace or war, but are governed by fixed rules, and require in general little more than temper and assiduity. The district moonsiffs, or native judges, are a great improvement on our judicial institutions. They have relieved the zillah courts from a great mass of small suits; they get through a great deal of work, and there is reason to infer that it is performed in a satisfactory manner, because the inhabitants crowd to their courts, because the proportion of appeals from their decisions is not large, and because it has not been found necessary to dismiss many for misconduct. They will every day become more respectable, when it is found that the corrupt and indolent are punished, and that the diligent and upright are allowed to hold their situations permanently. Their jurisdiction was extended in 1821 to matters amounting in value to 500 rupees, and it might with great utility be extended much further. It will in time absorb almost all original suits with great advantage to the community, and leave to the zillah judge hardly anything but appeals*.

27. There was nothing in which our judicial code, on its first establishment, departed more widely from the usage of the country than in the disuse of the punchayet. When this ancient institution was introduced into our code in 1816, there was so much objection to it, both at home and in this country, lest it should become an instrument of abuse, that it was placed under so many restrictions as to deprive it of much of its utility. It was unknown to some of the Company's servants as anything more than a mode of private arbitration: it was known by others to have been employed by the natives in the decision of civil suits, and even of criminal cases, but it was imagined to have been so employed, not because they liked it, but because they had nothing better: and it was opposed by some very intelligent men, on the ground of its form and proceedings being altogether so irregular as to be quite incompatible with the system of our courts. All doubts as to the popularity of punchayets among the natives must now have been removed by the reports of some of the ablest servants of the Company †, which explain their nature, and show that they were in general use over extensive provinces. The defects of the punchayet are better known to the natives than to us; yet with all its defects they hold it in so much reverence, that they say, "where the punj sits God is present." In many ordinary cases the punchayet is clear and prompt in its decision, but when complicated accounts are to be examined it is often extremely dilatory. It adjourns frequently; when it meets again some of the members are often absent, and it sometimes happens that a substitute takes the place of an absent member. All this is, no doubt, extremely irregular; but the native government itself is despotic and irregular, and every thing under it must partake of its nature. These irregularities, however, are all susceptible of gradual correction; and indeed, even now, they are not found in practice to produce half the inconvenience that might be expected by men who have been accustomed to the exact forms of English courts of judicature. They ought not to prevent our employing the punchayet more than we have hitherto done, because its duties are of the most essential advantage to the community, and there is no other possible way by which they can be so well discharged. The natives have been so long habituated to the punchayet in all their concerns, that not only in the great towns, but even in the villages, a sufficient number of persons qualified to sit upon it can be found. We ought to avail ourselves of their aid, by extending the range within which the operations of the punchayet are now confined. Its cognizance of all suits within a certain amount, both in the zillah and district moonsiff's courts, should be abolished, and neither party should have the option of declining its jurisdiction. The same rule should hold in all cases tried by the collector. The use of the punchayet in criminal trials has been recommended by several persons, and among others by a very intelligent judicial officer ‡, who submitted a draft of a Regulation for the purpose. I am persuaded that the measure would be very beneficial, and that until it is adopted facts will never be so well found as they might be. The employment of the punchayet, independently of the great help it affords us in carrying on the business of the country, gives weight and consideration among their countrymen to those who are so employed, brings us in our public duties into better acquaintance and closer union with them, and renders our Government more acceptable to the people.

28. None of the changes in the customs of the country, introduced with the judicial code, were better formed for the vexation of the people than the system by which the police was in some districts erected into an establishment by itself, and separated from all others. This separation was by many regarded as a great improvement, for it was naturally sup-

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* Since writing this paper I received, on my last journey through the Carnatic, from the zillah judge of Chittoor, a letter which he had received from a district moonsiff, and as it conveys a very good idea of the character of a considerable portion of the class to which he belongs, I have inserted a copy of it in the Appendix.—*See* p. 476.

† Mr. Elphinstone, Sir John Malcolm and Mr. Chaplin.

‡ Mr. Wright, judge of North Arcot.

posed that the business of the police would be conducted with more regularity and efficiency by a class of men whose time should be devoted to this duty only, than by any class who had other duties to attend to. But this system, besides being objectionable in many points, had one main defect, in not being founded in any of the usages of the country; for no system for any part of the municipal administration can ever answer that is not drawn from its ancient institutions, or assimilated with them. The new police establishment resembles, in some degree, an irregular military corps. It was directed by the zillah magistrate; it was spread over the country, in small guards, at every town and principal village; it was entirely independent of the district and village local authorities, and subordinate only to its own darogahs and petty officers; it had no common interest with the people: it seldom knew anything of the neighbourhood in which it was stationed, and had no means of discovering offenders but the village watchers, who had been withdrawn from their ancient masters the tehsildars, and placed under its authority for this purpose. It soon learned to make the use which might have been foreseen of the power which it possessed: it harassed the heads and curnums of villages by constantly summoning them before it, under the pretext of inquiring into imaginary offences, and often extorted money from them as the price of exemption from this grievance; it often obtained money from some of the more respectable inhabitants, by raising reports of irregularities in their families, and threatening to bring them forward for public investigation; it also got money by releasing persons whom it had threatened to send to appear as witnesses regarding some pretended offence; and its abuse of authority was the more felt from the low rank of its agents, who were in general no better than common peons. This very circumstance, of placing the dregs of the people above the more respectable classes, was of itself a serious evil, and was regarded by them as a most oppressive measure. Such a police had no interest in the peace of the country, because it knew that in tranquil times its services were less wanted, and that its numbers would probably be reduced. Its gains were derived from disturbance, and its importance increased in such times, and it was therefore its business to exaggerate every disorder and to keep up alarm. It was altogether a harsh and vexatious system of espionage. We have now, in most places, reverted to the old police of the country, executed by village watchmen, mostly hereditary, under the direction of the heads of villages, tehsildars of districts, and the collector and magistrate of the province. The establishments of the tehsildars are employed, without distinction, either in police or Revenue duties, as the occasion requires; and it is the intimate knowledge of the inhabitants and of the country which they and the village servants acquire from their occupation in the Revenue, which enables them to discover by whom offences are committed much more readily than could possibly be done by mere police servants. The village and district servants, as well as the tehsildar, under whom they act, are deeply interested in the good order of the country, and they have therefore the strongest motives for exerting themselves in preserving its peace.

29. What is usually called police can seldom prevent crimes: it can seldom do more than secure the greater part of the offenders. Much has been said and written in favour of a preventive police, but I do not know that the attempt to establish it has ever been successful in any country. When a vigilant police renders detection and punishment more certain, it no doubt acts as a preventive, in so far as it deters from the commission of crime. The only efficient preventive is the improvement of manners, in which the punishment of offences can have very little share. A moderate assessment, by enabling all to find employment, and to live, is, next to the amelioration of manners, the thing best calculated in this country to diminish crimes. It is generally found that theft and robbery are most frequent in districts over-assessed, and that in seasons of scarcity they become common in districts in which they were before of rare occurrence. Our present system of police is very well suited to its object, and is perfectly equal to all the purposes of its institution, though it is not always so well directed as might be wished. This, however, is not to be wondered at: it arises from our inexperience, and is not to be removed by any new rules, but solely by longer experience. The districts in which gang robbery and plundering are most prevalent are some parts of the Northern Circars, and is occasioned by our want of control over the petty hill chiefs, and by the vicinity of their unhealthy hills and jungles facilitating the escape of the offenders. Those in which murder and maiming are most common are Malabar and Canara. In Malabar it is to be ascribed chiefly to the depraved habits of the lower classes of the Moplahs, and in Canara to those of the Seddees, a race as bad as the worst of the Moplahs, but fortunately very few in number. They are the descendants of Abyssinians, formerly employed in the armies of the Mahomedan kings of Bijapoor, many of whom rose to the highest ranks in the State, and enjoyed extensive jagheers, on which numbers of their countrymen were settled. Those who now remain are chiefly herdsmen or cultivators, and are in general poor. The atrocious crimes of murder and gang robbery are much less common in districts which have been long under the Company's government than in those of more recent acquisition, and are everywhere gradually diminishing. The frequency of crimes in most of the countries which have fallen by conquest under the British dominion within the last 30 years, as well as in many of those received from the Nabob of the Carnatic, does not arise so much from anything in the nature of the people, as from the encouragement given to every kind of disorder by a long succession of wars, misgovernment and anarchy. During those times the sovereign power was too weak to restrain the disorders of its tributaries and subordinate chiefs. Gangs of robbers were protected by every little chief; and even where they were not protected they found security by the number of petty independent jurisdictions enabling them to escape from one to another. Much was done by the Mysore Mussulman Government to eradicate these disorders; but its duration was too short, and it was too much occupied in foreign war to have had leisure to remedy them effectually.

The

Appendix, No. 105.

Minute by
Sir Thomas Munro,
31 Dec. 1824.

The gangs which formerly lived by plunder are now much diminished by death and other causes; but there are still, probably, several thousand men scattered over our territory, whose business, from their earliest days, has been robbery. These men, and perhaps their immediate descendants, must pass away before robbery as a profession can be destroyed.

30. In estimating the state of crime and the efficiency of the police, we are generally guided by the calendars of the magistrates and criminal judges, and the reports of the circuit judges. But these documents alone, without the consideration of many other circumstances, will not enable us to form any just conclusion; and even with the greatest attention to every circumstance, it is difficult to arrive at anything like accuracy. Many incidental causes tend to swell the number of crimes at one time more than another: peace or war, plenty or famine; the disbanding of troops in our own or the neighbouring countries; the passage through the country of a greater or smaller number of brinjarries, who are generally robbers. Besides these there are causes of an official nature, which give a very great increase or decrease of crime where there is little real change. In some districts the magistrates and police apprehend great numbers of persons on groundless suspicion or for trivial matters, of which no public notice ought to have been taken. These irregularities arise from the ignorance and the over-zeal of the native servants, or from their carelessness, and not unfrequently from that of the magistrates. The best way of ascertaining with tolerable accuracy the increase or decrease of crime, would be by a comparison of the number of the higher crimes in periods of 10 or 15 years. If we include petty thefts, or even burglary, we shall be led to an erroneous conclusion, for in this country most of the offences called burglary are little more than petty theft. They do not generally involve house-breaking, but are much oftener confined to the carrying away some trifling article from a hut or house, which is either open or entered without violence. Crimes are no doubt sometimes concealed from fear and other causes; but I believe that the number actually committed is usually overrated, and that many of the burglaries and robberies said to have been ascertained, but none of the offenders discovered, never actually took place. If, what is not uncommon in India, eight or ten thieves from a distant province enter a district, and after robbing a few of the inhabitants, or their houses, disappear, an alarm is raised, statements are brought forward of losses which never happened, in the expectation of obtaining a remission of rent, and the magistrate himself is sometimes too easily led to give credit to these reports, and to represent the district as being in an alarming state, and to call for an increase of his establishment in order to meet the difficulty; whereas, if he had given himself leisure to investigate the reports, he would have found that his district was just in its ordinary state.

31. From the first introduction of our judicial regulations, the people of the country have been accused, both by the magistrates and judges, of not sufficiently aiding the police. The complaint of offenders escaping, because people do not choose to appear as prosecutors or witnesses, from indolence, apathy or distance, is common to all countries, and is as little chargeable to India as to any other. I believe that if the matter were fairly examined, it would be found that the police derives much more gratuitous aid from the people in this country than in England; but we expect from them more than ought to be required in any country. As the Mahomedan law officers in criminal trials rejected not only the evidence of the police but of all public servants, it was thought advisable to remedy this inconvenience by making two or more of the most respectable inhabitants of the village to which any criminal was brought for examination, attest the depositions, in consequence of which they were obliged to make two journies to the station of the zillah court, and many of them were obliged to perform this duty twice a-year, because the better their character the more likely they were to be called upon as witnesses. They often complained of this heavy grievance, but it was not till lately that they were exempted from it, as it was considered by most of the judges as a duty which they owed to the public, and were bound to perform. The performance no doubt facilitated the business of the judge with the Mahomedan law officer; but it was certainly most unreasonable to expect that a respectable shopkeeper or merchant should be always ready to leave his house and his own affairs, and to undertake an expensive journey about a trial in which he had no concern, merely for the sake of public justice. Many of the judges have, however, done justice to the character of the people in their support of the law, and stated that they have of late shown great alacrity in the preservation of the peace of the country, and gallant behaviour in attacking robbers *.

32. We should be careful that, in our anxiety to form an efficient police, we do not sacrifice the comfort of the people, and establish a system of general vexation and oppression. There is nothing by which we are so likely to be unintentionally led into systematic vexation as by schemes of police, registering the inhabitants of villages, making them responsible for each other, dividing them into classes to keep alternate watch, making them account for their absence. All these are fond imitations of the Saxon tithing; a system well enough calculated, in an ignorant age, among a poor and scanty population, to ensure peace and personal safety, but calculated at the same time to check every improvement, and to perpetuate poverty and ignorance, and utterly unsuitable to a populous and wealthy country. In countries which have attained any degree of civilization it is always found best to provide for the police at the public expense, and to leave the people at perfect liberty to pursue their several occupations without any restraint, and without any call upon them for police duties.

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* Reports, 1st Judge, Southern Division, 23d December 1823, paragraph 47; 3d Judge, Western Division, 31st July 1832, paragraphs 50 and 51.

The number of persons apprehended, released and punished, gives, though not an accurate, yet a general idea of the state of crime in the country. The following is the Abstract for the last six months of 1823; it is taken in preference to a similar period in 1824, because in that year the number of commitments was swelled by the famine driving many poor people to seek a subsistence by robbery, and plundering hoards of grain.

ABSTRACT of the Number of Persons apprehended, released and punished from the 1st July to 31st December 1823.

Apprehended.	By the Magistrate.		By the Criminal Judge.	By the Court of Circuit.	Foujdarry Adawlut.
23,188	Acquitted and released	8,356	1,957	374	86
	Convicted and punished	10,526	1,082	170	120
	Sent to the Criminal Judge - - -	4,728	1,205	265	—
	Total - - -	23,610	4,244	809	206

A short Abstract of the civil suits for the first six months of 1824, taken from the Report of the Sudder Adawlut of the 8th of November 1824, shows that the operations of the different civil courts appear to keep pace with the demands of the country.

ABSTRACT STATEMENT of Suits in all the Zillahs, from the 1st of January to the 1st of July 1824.

IN ALL ZILLAHS.	Original Suits			Appeals		
	Disposed of.	Instituted.	Depending.	Disposed of.	Instituted.	Depending.
Before the Judge - -	272	- -	910	295	- -	1,073
— Register - -	432	2,551	581	259	775	496
— Sudder Ameen -	1,719	- -	1,707	312	- -	171
Total - - -	2,423	2,551	3,198	866	775	1,740
Before the Districts Moonsiffs	27,333	25,678	20,594	—	—	—
— District Punchayets	14	10	26	—	—	—
— Village Moonsiffs -	1,445	1,593	696	—	—	—
— Village Punchayets	3	5	9	—	—	—

It is observed by the Sudder Adawlut, that "the whole number of suits depending on the first of July last in the zillah courts is far short of the number which they may fairly be expected to dispose of within a period of six months;" and that "the number of causes of older date than 1822 pending in all the courts on the first of July last, was but 30 original suits and 44 appeals."

34. The peculiar character and condition of the ryots require that some laws should be made specially for their protection. The non-resistance of the ryots in general to oppression, has been too little attended to in our Regulations. We make laws for them as though they were Englishmen, and are surprised that they should have no operation. A law might be a very good one in England and useless here. This arises from the different characters of the people. In England the people resist oppression, and it is their spirit which gives efficacy to the law: in India the people rarely resist oppression, and the law intended to secure them from it can therefore derive no aid from themselves. Though the ryots frequently complain of illegal exactions they very seldom resist them: they more commonly submit without complaining, and they often abscond when they have no longer the means of paying them. It is in vain to caution them against paying, by telling them that the law is on their side, and will support them in refusing to comply with unauthorized demands. All exhortations on this head are thrown away, and often listening to them they will the

very

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

very next day submit as quietly to extortion as before. Some of the more bold and intelligent, it is true, withhold payment and complain; but the number is so small as to have no sensible effect, for the great mass submit quietly, and will continue for generations to submit, until a total change shall have been wrought in their character. There is nothing extraordinary in this; it is the natural consequence of their condition. They had always under their native princes been accustomed to implicit submission to the demands of the government officers. Both they and their princes have long since been under a foreign yoke; first of Mahomedans, and afterwards of Europeans; and the exclusion of both from all share in the government has rendered the ryots of less consideration, and made them still less disposed to resist unauthorized exactions than under their ancient native rulers. As, therefore, they will not protect themselves by resisting injustice, we must endeavour to protect them by laws which would be unnecessary in England, or in almost any country not under a foreign dominion; and we must, for this salutary purpose, invest the collector and magistrate, the person most interested in their welfare, with power to secure them from exaction, by authorizing him to make summary inquiry into all illegal exactions, to recover the amount, to restore whatever is recovered to the ryots, and to punish the offenders. We suppose that our laws are founded on just principles, and that they must therefore have the same beneficial operation here as at home; but we forget that that one great first principle, the freedom of the people, from which they derive their influence, does not exist here. Our institutions here not resting on the same foundation as those of a free country, cannot be made to act in the same way. We cannot make the inanimate corpse perform the functions of the living body; we must, therefore, in making Regulations here, think only of their probable effect in this country, not of what such Regulations have or might have in England. We must often entrust powers here which we would not there. We must even sometimes make a man a judge where he may be said to be in some degree a party; but in this case we are to consider whether it is not indispensable to the protection of the people.

35. For some years past it has been the object of Government to legislate as little as possible, and the few Regulations which have been passed are less to provide for new matters than to cancel or amend former Regulations, found to be unsuitable to the circumstances of the country. Two great evils which resulted from the joint operation of our Judicial code and Revenue system were, the frequent distraint of the property and imprisonment of the persons of the principal ryots on account of balances. The confinement usually continued for many years; the prisoners frequently died in the course of it, and the debt was seldom realized. The default was sometimes occasioned by fraud, but much oftener by inability arising from unavoidable losses, and it was always difficult to ascertain the real cause. It has been the main end of the provisions of some late Regulation to lessen these evils, and if they produce the desired effect, which there is little reason to doubt, they will confer a most important benefit upon the people. The practice of distraint has been already greatly diminished, and the collector of Salem, in his Report of last year, observes that the whole of the Land Revenue of that province, amounting to about 17 lacs of rupees, had been realized without a single case of distraint. It was my wish to have abolished altogether the punishment of imprisonment for arrears of land-rent, because I thought that the loss from fraud would never be very considerable, and that it would be better that the Revenues should suffer it than that a remedy so harsh and unpopular should be continued; but it appeared safer, on the whole, to adopt the opinion of my colleagues, that the power of imprisonment should be retained but its exercise limited. The good effects of this measure have already been extensively felt; the imprisonment of a ryot for a balance of rent is now a rare occurrence. On the 30th of September last the number of persons in gaol under this Presidency, confined by the several collectors for arrears of rent, was 45;* but of these only two were ryots, the rest were adventurers, who generally engaged in farming the sale of spirits, intoxicating drugs and tobacco, and are usually fraudulent defaulters. When we consider that the land-rent is collected from 954,952 individuals holding immediately of Government, this result is extremely satisfactory.

36. Our great error in this country, during a long course of years, has been too much precipitation in attempting to better the condition of the people, with hardly any knowledge of the means by which it was to be accomplished, and indeed without seeming to think that any other than good intentions were necessary. It is a dangerous system of government in a country of which our knowledge is very imperfect, to be constantly urged by the desire of settling every thing permanently; to do every thing in a hurry, and in consequence wrong, and in our zeal for permanency to put the remedy out of our reach. The ruling vice of our Government is innovation; and its innovation has been so little guided by a knowledge of the people, that though made after what was thought by us to be mature discussion, must appear to them as little better than the result of mere caprice. We have, in our anxiety to make every thing as English as possible in a country which resembles England in nothing, attempted to create at once, throughout extensive provinces, a kind of landed property which had never existed in them; and in the pursuit of this object we have relinquished the rights which

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* Defaulters in gaol, 30th September 1824:

Ryots - - - - - - - - - - - - - -	2
Land Revenue renters and mootadars - - - - - - - - -	5
Renters of extra Revenue - - - - - - - - - - -	38
Total - - - -	45

which the sovereign always possessed in the soil, and we have in many cases deprived the real owners, the occupant ryots, of their proprietary rights, and bestowed them on zemindars and other imaginary landlords. Changes like these can never effect a permanent settlement in any country; they are rather calculated to unsettle whatever was before deemed permanent. We erroneously think that all that is necessary for the permanent settlement of a country is, that Government should limit its own demand, and that it is of no consequence by whom this demand is collected; and that provided the amount be not exceeded, the ryot is not injured, whether he pay it to the officer of Government or to a newly-created zemindar landlord. But nothing can be more unfounded than this opinion, or more mischievous in its operation; for it is a matter not of indifference, but of the highest importance, by whom the Government land-rent is collected and paid. Every proprietor or ryot, great and small, ought to pay his own rent and that of his tenants, when he has any, to the Government officer. If instead of doing this some hundreds of proprietary ryots are made to pay their public rents to a zemindar, they will soon lose their independence, become his tenants, and probably end by sinking into the class of labourers. Such an innovation would be much more fatal to the old rights of property than conquest by a foreign enemy; for such a conquest, though it overthrew the Government, would leave the people in their former condition. But this internal change, this village revolution, changes every thing, and throws both influence and property into new hands. It deranges the order of society; it depresses one class of men for the sake of raising another; it weakens the respect and authority of ancient offices and institutions, and the local administration conducted by their means is rendered much more difficult. It is time that we should learn that neither the face of a country, its property, or its society, are things that can be suddenly improved by any contrivance of ours, though they may be greatly injured by what we mean for their good. That we should take every country as we find it, and not rashly attempt to regulate its landed property, either in its accumulation or division. That whether it be held by a great body of ryots or by a few zemindars, or by a mixture of both, our business is not with its distribution but with its protection, and that if while we protect we assess it moderately, and leave it to its natural course, it will in time flourish, and assume that form which is most suitable to the condition of the people.

37. If we make a summary comparison of the advantages and disadvantages which have accrued to the natives from our Government, the result, I fear, will hardly be so much in its favour as it ought to have been. They are more secure from the calamities both of foreign war and internal commotions; their persons and property are more secure from violence; they cannot be wantonly punished, or their property seized by persons in power, and their taxation is on the whole lighter. But, on the other hand, they have no share in making laws for themselves, little in administering them, except in very subordinate offices; they can rise to no high station, civil or military; they are everywhere regarded as an inferior race, and often rather as vassals or servants than as the ancient owners and masters of the country.

38. It is not enough that we confer on the natives the benefits of just laws and of moderate taxation unless we endeavour to raise their character; but under a foreign Government there are so many causes which tend to depress it that it is not easy to prevent it from sinking. It is an old observation, that "he who loses his liberty loses half his virtue." This is true of nations as well as of individuals. To have no property scarcely degrades more in one case, than, in the other, to have property at the disposal of a foreign Government in which we have no share. The enslaved nation loses the privileges of a nation as the slave does those of a freeman; it loses the privilege of taxing itself, of making its own laws, of having any share in their administration, or in the general government of the country. British India has none of these privileges: it has not even that of being ruled by a despot of its own; for to a nation which has lost its liberty, it is still a privilege to have its countryman and not a foreigner as its ruler. Nations always take a part with their government, whether free or despotic, against foreigners. Against an invasion of foreigners the national character is always engaged, and in such a cause the people often contend as strenuously in the defence of a despotic as of a free government. It is not the arbitrary power of a national sovereign, but subjugation to a foreign one, that destroys national character and extinguishes national spirit. When a people cease to have a national character to maintain, they lose the mainspring of whatever is laudable, both in public and in private life, and the private sinks with the public character.

39. Though under such obstacles the improvement of character must necessarily be slow and difficult, and can never be carried to that height which might be possible among an independent people; yet we ought not to be discouraged by any difficulty from endeavouring, by every means in our power, to raise it as far as may be practicable in the existing relative situation of this country to Britain. One of the greatest disadvantages of our Government in India is its tendency to lower or destroy the higher ranks of society, to bring them all too much to one level; and by depriving them of their former weight and influence, to render them less useful instruments in the internal administration of the country. The native governments had a class of richer gentry, composed of jageerdars and enamdars, and of all the higher civil and military officers. These, with the principal merchants and ryots, formed a large body, wealthy, or at least easy in their circumstances. The jagheers and enams of one prince were often resumed by another, and the civil and military officers were liable to frequent removal; but as they were replaced by others, and as new jagheers and enams were granted to new claimants, these changes had the effect of continually throwing into the country a supply of men, whose wealth enabled them to encourage its cultivation and manufactures. These advantages have almost entirely ceased under our Government. All the civil and military offices of any importance are now held by Europeans, whose sav-

ings go to their own country; and the jagheers and enams, which are resumed or which lapse to Government, are replaced only in a very small degree. We cannot raise the native civil and military officers to their former standard, and also maintain our European establishment, but we can grant jagheers to meritorious native servants more frequently than has been our custom; and we can do what is much more important to the country, we can place the whole body of the ryots on a better footing with regard to assessment than ever they have been before, and we can do this without any permanent sacrifice of Revenue, because their labour is productive, and will in time repay the remission of rent by increased cultivation. The custom of all the sons inheriting equal shares of the father's property was among all Hindoos a great obstacle to the accumulation of wealth; and among the ryots the high rate of assessment was an additional obstacle. Few ryots could ever, even in the course of a long life, acquire much property from the produce of their lands; but many of their leading men or heads of villages, however, had, under the native Governments, other ways of acquiring it. They leagued with the Revenue servants in underrating the produce and the collections, and as they were necessary to them in this work, they received a share of the embezzlement. Wherever the Government dues were paid in kind, the facility of fraud was greatest, and the principal ryots have, therefore, on this account, usually opposed every attempt to convert a rent in kind into a money assessment. This source of wealth still no doubt remains, but in a very small degree in comparison with what it was under the native Government. We are more exact and rigid in enforcing our demands, and it is therefore the more incumbent on us to see that our assessment is so moderate as to be easily collected, and to enable them to thrive under it. We have of late years done something to raise the condition of the natives by the appointment of the higher Judicial and Revenue officers, and of the moonsiffs or district judges, who have an original jurisdiction to the amount of 500 rupees. We may do much to raise it still more, by gradually admitting the natives into more important offices, both in the Revenue and Judicial department, and excluding them from none in which they can be employed consistently with the due preservation of European control.

40. There is one great question to which we should look in all our arrangements. What is to be their final result on the character of the people? Is it to be raised or to be lowered? Are we to be satisfied with merely securing our power and protecting the inhabitants, leaving them to sink gradually in character lower than at present, or are we to endeavour to raise their character, and to render them worthy of filling higher situations in the management of their country, and of devising plans for its improvement? It ought undoubtedly to be our aim to raise the minds of the natives, and to take care that whenever our connexion with India might cease, it did not appear that the only fruit of our dominion there had been to leave the people more abject and less able to govern themselves than when we found them. Many different plans may be suggested for the improvement of their character, but none of them can be successful unless it be first laid down as a main principle of our policy that the improvement must be made. This principle once established, we must trust to time and perseverance for realizing the object of it. We have had too little experience, and are too little acquainted with the natives, to be able to determine without trial what means would be most likely to facilitate their improvement. Various measures might be suggested which might all probably be more or less useful; but no one appears to me so well calculated to ensure success, as that of endeavouring to give them a higher opinion of themselves by placing more confidence in them, by employing them in important situations, and perhaps by rendering them eligible to almost every office under the Government. It is not necessary to define at present the exact limit to which their eligibility should be carried, but there seems to be no reason why they should be excluded from any office for which they were qualified, without danger to the preservation of our own ascendancy.

41. Liberal treatment has always been found the most effectual way of elevating the character of every people; and we may be sure that it will produce a similar effect on that of the people of India. The change will, no doubt, be slow, but that is the very reason why no time should be lost in commencing the work. We should not be discouraged by difficulties; nor, because little progress may be made in our own time, abandon the enterprize as hopeless, and charge upon the obstinacy and bigotry of the natives the failure which has been occasioned solely by our own fickleness, in not pursuing steadily the only line of conduct on which any hope of success could be reasonably founded. We should make the same allowances for the Hindoos as for other nations, and consider how slow the progress of improvement has been among the nations of Europe, and through what a long course of barbarous ages they had to pass before they attained their present state. When we compare other countries with England we usually speak of England as she now is. We scarcely ever think of going back beyond the Reformation; and we are apt to regard every foreign country as ignorant and uncivilized whose state of improvement does not, in some degree, approximate our own, even though it should be higher than our own was at no very distant period.

42. We should look upon India not as a temporary possession, but as one which is to be maintained permanently, until the natives shall, in some future age, have abandoned most of their superstitions and prejudices, and become sufficiently enlightened to frame a regular government for themselves, and to conduct and preserve it. Whenever such a time shall arrive, it will probably be best for both countries that the British control over India should be gradually withdrawn. That the desirable change here contemplated may, in some after age, be effected in India there is no cause to despair. Such a change was at one time in Britain itself at least as hopeless as it is here. When we reflect how much the character of nations has always been influenced by that of their governments, and that some, once the

most cultivated have sunk into barbarism, while others formerly the rudest have attained the highest point of civilization, we shall see no reason to doubt, that if we pursue steadily the proper measures we shall in time so far improve the character of our Indian subjects, as to enable them to govern and protect themselves.

43. Those who speak of the natives as men utterly unworthy of trust, who are not influenced by ambition or by the law of honourable distinction, and who have no other passion but that of gain, describe a race of men that nowhere exists, and which, if it did exist, would scarcely deserve to be protected. But if we are sincere in our wishes to protect and render them justice, we ought to believe that they deserve it. We cannot easily bring ourselves to take much interest in what we despise and regard as unworthy. The higher the opinion we have of the natives, the more likely we shall be to govern them well, because we shall then think them worthy of our attention; I therefore consider it as a point of the utmost importance to our national character and the future good government of the country, that all our young servants who are destined to have a share in it should be early impressed with favourable sentiments of the natives.

44. I have, in the course of this Minute, urged again and again the expediency of lowering our Land Revenue, and of establishing a moderate and fixed assessment, because I am satisfied that this measure alone would be much more effectual than all other measures combined in promoting the improvement both of the country and of the people; but before we can lower the Land Revenue to the best advantage, we ought to know clearly what it is we are giving up. As the information requisite for this purpose can only be obtained from an accurate survey of each province, these surveys, where still wanting, should be undertaken wherever the collectors are competent to the task. When completed, they will furnish a groundwork on which the Land Revenue of the country may with safety hereafter be lowered or raised, according to circumstances. We should look forward to a time when it may be lowered. India should, like England, be relieved from a part of her burdens whenever the state of affairs may permit such a change. Whatever surplus might remain after the payment of all civil and military charges, and of all charges connected with the improvement or protection of the country, should be remitted. The remission granted in peace might be again imposed in war, and even something additional. This would probably obviate, in a great measure, the necessity of raising money by loans on the recurrence of war. The people would bear the addition willingly, when they knew that it was for a temporary object; and the remission which had been previously granted would dispose them the more readily to place confidence in the assurance of Government, that the increase was not intended to be made permanent.

(signed) *Thomas Munro.*

To the Worshipful *James Dacre*, Esquire, Judge of the Zillah of Chittoor.

WITH the utmost submission I beg leave to bring to your candid consideration the whole work which I have done during the 34 months I held the situation of District Moonsiff of Sholungur.

You were pleased to appoint me as District Moonsiff of Sholungur in June 1822. On my coming to my station my predecessor, Soobaramaneah Moodelly, delivered over to me the following cases left by him undecided. The officer being forewarned of his dismissal, decided all cases which seemed to him easy, and left for me such as he considered most difficult. They are, viz.

1 case of	1819	
1 ditto of	1820	
163 ditto of	1821	
108 ditto of	1822	
	273	
The cases filed before me, from July to December 1822	644	
Total cases filed in 1822		917
Ditto - in 1823		1,008
Ditto - in 1824		780
Ditto - in 1825 up to April		281
		2,986

Of these cases I decided by passing decrees	1,601	
Rejected and withdrawn, the contents having been received	1,332	
Rejected without examination	2	
Sent to the zillah judge by his call	11	
		2,946
Cases remain before me undecided to April 1825		40

Of which one case is 1824.—In this case I have sent interrogatories and a bond to the zillah judge, to be examined upon certain witnesses residing at Chingleput zillah. They have not been returned. I wrote several arzees on the subject to the zillah judge.

Three cases were filed in March 1825, and 36 cases in April.

In January 1825 the whole cases filed before me are 85; in February, 76.

I have

Appendix, No. 105.

Minute by Sir Thomas Munro, 31 Dec. 1824.

I have decided the whole of them without leaving a single case undecided. In March 63 cases have been filed, of which I have decided 60 cases, leaving 3 undecided. In April 57 cases were filed, of which 21 cases have been decided, leaving 36 undecided.

It may be seen by the above statement, that I have no cases before me older than 2 months; they are even 40 cases.

I attend to my duty so closely, that I never make any witnesses remain for me at Sholungur one night longer, but despatch them the moment they arrive at my place. I treat them honourably, by making them sit down during their examination. I myself examine the witnesses in the presence of the parties, or their vakeels, if they be present. No party waited at my court for the copy of the decree more than two hours.

I executed the decrees and rajenamahs, about 2,000, both mine and of the zillah court, and pay the money to the parties regularly.

Thus I use my personal exertion to merit your approbation and the approbation of the clients and witnesses.

All the merchants and inhabitants who are not litigious are glad to come to my court.

If you put a general question as to my behaviour towards them, I have not the smallest doubt that they will give favourable recommendation for me, even the man who deswn his suit.

(*Sic. orig.*)

Sholungur, and the two small pettas of the zemindarry, will fetch no more than a few cases a month.

Arcot and Raneepettah, Valagapettah and Kavurypankum, are the places where the most litigious persons are residing. I have marked who they are.

A few of my decrees have been appealed, only to delay the payment of the decrees; most of them, I hear, have been confirmed.

I have, &c.

12 May 1825. (signed) *Tay Permaul.*

True copies.
(signed) *D. Hill,*
Chief Secretary.

Appendix, No. 106.

MINUTE by Sir *Thomas Munro*, dated 24 February 1827.

Appendix, No. 106.

Minute by Sir Thomas Munro, 24 Feb. 1827.

Para. 1. WHEN I visited the Southern Provinces last year, I was accompanied by Mr. Campbell, 3d member of the Board of Revenue, who investigated, as fully as our time would admit of, the state of each district, the nature of its Revenue system, how far the different systems were well or ill conducted, and the means by which they might be improved. Mr. Campbell has submitted to me a statement containing the result of his observations, but as the Board of Revenue have within the last few days had under consideration most of the points noticed in it, I recommend that it be transmitted to them, and that it be accompanied by the two petitions, Nos. 1 and 2, which are connected with the subject.

2. All the details of the Revenue administration of the Southern Provinces have been so frequently before the Board, and so much has been written upon the subject, that hardly anything can now be said upon it which will not be found either in Mr. Campbell's Report, or in former records, and as I am unwilling to augment what is already sufficiently voluminous, I shall merely notice, as shortly as possible, one or two points which most attracted my attention in each district.

3. In South Arcot, although the settlements are made in money, it has long been customary not to let the ryot cut his crop without an order from the tehsildar for the purpose of making him give previous security for the payment of the kists. Mr. Cunliffe, the present collector, has directed this vexatious and injurious practice to be discontinued. Some other objectionable usages prevail in this collectorate. The tehsildars, in order to keep up the Revenue, took engagements from the ryots early in the year to cultivate to the usual extent, or somewhat more, when the season appeared to be favourable. But it frequently happened, that the season did not answer expectation, and that all the land calculated upon was not cultivated. The tehsildar, however, went on collecting the assessment for the whole, but at the close of the year the collector, on ascertaining the extent of uncultivated land entered in the settlement, returned the amount collected from it to the ryots. The evil was thus, in some measure, redressed, but the ryot ought never to have been subjected to the hardship of advancing money, for however short a period, for land which he had not cultivated. This will now be discontinued.

4. In order to prevent a decrease of Revenue by ryots throwing up their old land and taking new at a lower rent, they are made to pay the difference, but only for one year. It amounted last year to about 25,000 rupees. It must be discontinued, because it is not only unjust, but is contrary to the principle of a fixed assessment.

5. In the pottah given to each ryot for his rent each field is not specified, but only the extent and assessment of the land of each class which he cultivates, by which means facility is afforded to fraud, in substituting one field for another. This will be obviated by specifying every field hereafter.

6. The commencement of the kistbundy is too early. It formerly corresponded more nearly with the periods of realizing the produce of the crops, but was thrown forward by the late collector from November to August, from the fear that the poorer ryots would make away with the produce of the early crops reaped in September and October, and would abscond or not be able to pay when called upon, if the demand were delayed till November, and that a part of the Revenue would thus be lost every year. This opinion, that the ryots in general, but especially the poorer sort, are not to be trusted with any delay after the crop is ripe, is very prevalent among all native Revenue servants, and it is often difficult to get them to act contrary to it. There is no doubt some foundation for the apprehension of loss of Revenue, but much less now under the Company's Government than when there were many independent native authorities in the country. The loss would be trifling, and would be infinitely over paid by the benefit which would be caused to the great body of the ryots, from being allowed time to dispose of their crop before the kist was demanded. We know that this would not be a very hazardous experiment, as late kists have long since been introduced into most of the unsettled districts, not only without loss but with advantage both to Government and the people. The principle upon which the kists were fixed in these districts was, that the ryot should have time not only to reap but to sell his crop before his kist became due. This principle should regulate the period of the kists in every district. It makes no difference to Government, but a very material one to the people, whether the kists begin two or three months sooner or later. The relief to them is great. It is, in fact, equivalent to a remission of rent, because it enabled them to sell their produce at the fair market price, instead of being forced to raise money upon it at a heavy loss before it is reaped.

7. The early kists of South Arcot are an anticipation of the produce, and ought to be thrown back. The collector is aware of the utility of the measure, but is naturally anxious that the Revenue of his district should not be exposed to loss from too sudden a change, and proposes that the change should therefore be made, not in one but in three years, by making the kists begin a month later in each successive year. The Board of Revenue recommend that the change should be made at once, and I concur in their opinion.

8. It has been usual in South Arcot to remeasure a great number of the fields annually, and where they are found to exceed the original survey measurement to add proportionally to their assessment. This practice is destructive of confidence and harassing to the ryots, and ought to be discontinued. No remeasurement should ever be made unless where there is good reason to believe that the occupant has passed his limits, and included in his field land not belonging to it.

9. My principal object in visiting Tanjore was to ascertain whether there was any insuperable obstacle to the making of the Revenue settlement by a fixed money assessment, and whether such a settlement would be acceptable to the people. The danger of prices falling, and remaining low for several successive years, has always been the main objection to a fixed money assessment. From all that I could learn on the spot, during my short stay in the province, it appears to me, that the meerassidars or landowners, but particularly the more substantial ones, are in general desirous of having a fixed money assessment on the land, provided it be moderate, and of being relieved from all interference except in the collection of their rents.

10. The establishment of a fixed money assessment ought to be more easy in Tanjore than in most other provinces, because none of them have a supply of water so certain and abundant as Tanjore has from the Cavery, and because the distribution upon the meerassidars severally of the sum imposed upon the village, which in most other provinces is the most difficult part of the process, is in Tanjore the most easy, because the relative value of the lands or fields to each other having long been known, and the share which each meerassidar was to pay of the whole assessment having long been settled among themselves, they would continue under the fixed assessment, whether it might be higher or lower than the present or any former one, to pay according to the usual proportions, and each man would take care that no more than his fair share was imposed upon him.

11. The chief difficulty in Tanjore will be in determining the sum to be laid on each village, because there is a very great want of accounts for our guidance on which any dependence can be placed. We have only some defective accounts of produce for the early years of the Company's administration, and none hardly during the long interval of the subsequent leases. There can be no doubt, however, that among upwards of 4,000 villages comprised in the province, many are assessed at their just amount. By taking these villages as a standard, and by employing the meerassidars of them, in conjunction with the Revenue servants, to assess the contiguous villages at the same rate in relation to their produce, the same scale of assessment may be gradually extended over all the villages of the province, and when this is effected, there will be little difficulty in distributing the amount upon the several properties and fields.

12. The

Appendix, No. 106.

Minute by Sir Thomas Munro, 24 Feb. 1827.

12. The situation of Tanjore is singular, because, though placed on this side of the peninsula, the main part of its produce depends upon the rains of Malabar. It therefore frequently happens that in seasons when there is a scarcity in the adjoining districts, it enjoys the double advantage of an abundant harvest, with scarcity prices. As Government has always partaken in this advantage under the system of a Land Revenue, founded on a commutation of a share of the produce for money at the market price, it probably realizes as much Revenue by following the old usage as it would by adopting any other, and it may therefore be thought that no change is necessary. If we looked only to Revenue, this might be true; but if we look to the constant vexatious interference with the ryots, in the reaping and removing of their crops; to the fraudulent collusion between them and the inferior Revenue servants in pilfering the Government; to the general corruption in the superior Revenue servants, which such a system encourages, we cannot but feel the necessity of endeavouring to substitute a system less liable to abuse. Although a fixed money-assessment on the land may for some years rather diminish than augment the Revenue, I am persuaded that it will augment it in time, by facilitating the culture of products more valuable than grain, by rendering the proprietors more substantial, and by thus enabling them to extend their cultivation, and to bear without remission the losses of unfavourable seasons.

13. In Trichinopoly, in the districts watered by the Cavery, the lands are held by the same meerassy, or hereditary tenures, as in Tanjore. In the dry districts the inhabitants do not claim the meerassy rights. They cannot sell their land; and whenever they cease to cultivate it, it is transferred to any person the Government pleases. The meerassy rights were enjoyed by the Polligars of these districts, by whom they had probably been usurped upon the ancient proprietors, and they are now considered as having devolved upon the Government by the expulsion of the Polligars. While the land was regarded as public property, while the assessment was so high as to leave little or no profit to the cultivator, and while there was abundance of waste, which any person might have who chose to cultivate it and pay the assessment, it could hardly become private property, or acquire such value as to become saleable. But the assessment has of late years been considerably reduced, and when the inhabitants shall have some time longer enjoyed the benefit of the reduction, and shall from experience have gained confidence in its stability, they will set a higher value on their lands, occupy them permanently, and gradually render them a valuable private property, as in the wet districts.

14. The annual settlements in Trichinopoly are more satisfactory than in Tanjore, because they are formed upon a principle known to everybody, upon a money-assessment, which is probably moderate, because there were no complaints against it, and because the value of land has increased within these few years. Trichinopoly, by having a register of fields, and a fixed assessment on each, possesses the means by which its annual land-rent may be easily and fairly settled.

15. In Tinnevelly there is no system of Revenue management; none appears ever to have been established. The system, such as it is, is calculated to keep the collector in ignorance of the state of the district, and seems to have answered this purpose completely. There are no detail accounts or even abstracts in his cutcherry that can be depended upon. Too much is left to the curnums. They execute many of the duties which properly belong to the collector and the tehsildars; they distribute the assessment; they assess the ryots as they please, by entering their lands under a class of a higher or lower rate of assessment. They harass them by remeasuring the lands of many every year, which has in fact been rendered necessary by the improper custom of allowing them to cultivate any portion of a field they please, instead of the whole or none. The present collector has began to correct these irregularities. But the orders of the Board of Revenue regarding a money settlement have been entirely misunderstood. The orders of the Board to fix the money-rent upon the average produce and prices of a number of years have been interpreted to mean, that, after ascertaining the averages of any villages, the whole of the lands of that village, whether good or bad, are to be assessed at the same rate, instead of being assessed according to their relative produce. The mistake was, however, known to the Board of Revenue before any bad effects could result from it, and measures are now in progress in the district to reform its hitherto defective Revenue system.

16. In Madura and Dindigul the survey assessment was made by Mr. Hurdis. In Dindigul the assessment was regulated by what is called the hooles, or produce of the land; in Madura, it is said to have been regulated rather by the nature of the soil than by its actual produce. But I have little doubt that the process was the same in both districts, and that though the estimated produce was not registered in Madura, it was taken into the calculation along with the kind or quality of the land in fixing its terim or rate of assessment. All assessors of land, however differently their accounts may be framed, must be guided in making the assessment by the average collections of former years, and by the nature and present produce of the land and the usual prices of produce.

17. The fields are not numbered either in Dindigul or Madura; but in Dindigul, the assessment of each field is inserted in the register of fields, so that each ryot knows exactly what he has to pay to Government. In Madura the fields are registered in different classes according to their quality. The extent of each is shown, but not its money-assessment; a separate register contains the assessment which belongs to each class, so that great room

Appendix, No. 106.

Southern Districts.

is left the curnums to raise or lower the assessment, by altering the class of any particular fields.

18. In both districts very little care has been taken to preserve the survey accounts. Those of several villages are not to be found; of the remainder, only a small share is in the collector's cutcherry, and the rest are in the hands of the curnums, written on cadjan. Measures should be adopted for completing the survey accounts. There ought to be a complete set both with the curnums and the collector. The expense incurred in the preparation of survey accounts, whatever it may be, is always greatly overbalanced by the advantages derived from them, by the very great saving of time and labour which they enable us to make in all settlements, and by the confidence which they establish between the ryots and the Government, by fixing distinctly the amount of assessment in every case, and leaving nothing regarding it arbitrary or doubtful.

19. In Coimbatore the survey system has been long established, and has for many years been so carefully followed, that all the ryots are perfectly acquainted with it; and feeling the security derived from it, they are exerting all their means to improve their lands, and the Revenue is in consequence gradually but steadily increasing. Nothing is required in this district but to continue in the course which is now observed.

Fort St. George,
24 February 1827.

(signed) *Thomas Munro.*

Appendix, No. 107.

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

REPORT, dated 6 November 1826, referred to in the Evidence of *A. D. Campbell*, Esq., 14 April, Q. 2425, and in the foregoing Minute of Sir *T. Munro.*

TO the Honourable Major-General Sir Thomas Munro, Bart., K. C. B.
Governor of Fort St. George, &c. &c. &c.

Honourable Sir,

Para. 1. When honoured with your commands to attend you on your recent tour through the Southern Provinces, I drew out, in Mahratta, the memoranda, of which a translation is appended to this address, with a view to guide the inquiries of the head sheristadar of the Board of Revenue, who accompanied me, to the subjects of principal importance. The result is contained in the detailed documents, principally in the native languages, lodged in his record, or which the collectors were instructed to forward the Board of Revenue. The examination of these papers, daily personal communication with the several collectors, and with their most intelligent servants, and occasional inquiries, conducted by means of the Board's sheristadar, in the villages on the route, combined with the complaints preferred to you on the march, have suggested the following observations on four of the provinces which you visited, viz. the Southern Division of Arcot, Dindigul and Madura, Tinnevelly and Coimbatore; to which have been added some brief remarks on the two districts of Chingleput and the Northern Division of Arcot, through which you made a few marches on quitting and returning to the Presidency. The whole, in conformity with your commands, are now submitted for your consideration.

2. The want of the accounts which have been required, but have not yet arrived, from the Tanjore and the Trichinopoly districts, renders me unable to offer similar observations upon them.

3. Though the stay in each district was necessarily so short as greatly to confine inquiry, I hope that no material subject has escaped some notice. My object has been to state the impressions received and opinions adopted on the spot, leaving facts, where they may not be considered sufficiently supported, to be verified by further inquiry, and the opinions or suggestions which I have offered open to future correction, or more matured consideration, by such authorities as you may deem it proper to consult.

CHINGLEPUT.

4. You remained in this district only two days on leaving the Presidency; and on returning halted in it for one day.

5. The zemindarries in this district are now reduced to 651 villages, paying a fixed jumma of rupees 2,97,940. The principal lands are therefore in the hands of the collector, to the extent of 1,217 villages, paying in 1825-26 rupees 4,88,960. 4. 2.

6. Of these last, it appears that in 60 villages, paying in 1825-26 rupees 21,057, situated chiefly in the Conjeveram and Carangooly talooks, a fixed money assessment on the land was introduced so long ago as the year 1805, by Mr. Hepburn, when formerly collector of this district. This assessment is considered particularly moderate, and seems popular with the ryots. The names of the fields appear to have been registered at the period of the survey,

Appendix, No. 107.

Report of A.D. Campbell, esq. 6 Nov. 1826.

vey, but the fields have not yet been numbered, nor are their boundaries defined in the survey. Without these additional precautions it is impossible for the collector to define correctly, in the leases annually granted by him to the ryots, the particular fields held by each, so that the ryot may recognise them; and means are thereby left open to the village accountant to distribute the fields in a manner different from that intended by the collector at the period of the settlement. This might be obviated by orders being issued by the collector to register anew both the number and boundaries of each field in these villages.

7. On the 3st October 1822 a former collector, Mr. Smalley, reported on the fixed money assessments introduced by him into the talook of Chingleput, where it appears that this assessment is now in operation in 144 villages. After the fields were measured and classed, their gross produce was ascertained by an average of three years for each class, varying in every village, modified by the evidence of the ryots themselves, which was the principal standard for ascertaining the gross produce. The share enjoyed by the several classes of common or of favoured cultivators was then taken, and the prevalent rate ascertained chiefly with reference to the year 1802 (or that just previous to the permanent zemindary settlement). This being deducted from the *gross* produce, the Government share was ascertained separately for each village, and turned into a money assessment at an average price for each village, regulated chiefly by an average of 21 years, excluding those in which prices were unusually high, partly by an average of 18 years taken at the Huzzoor, and in some few cases by the arbitration of neighbouring ryots. These money assessments in villages situated in the vicinity of each other were subsequently compared and modified.

8. The gross jumma of the villages thus assessed by Mr. Smalley has been as follows:

Villages 136 - - - -	Fusly 1233 - -	Rupees 33,335
145 - - - - -	1234 - - - -	40,176
144 - - - - -	1235 - - - -	57,009

*

9. The price of grain during the last two or three years has been unusually high, and the villages in question have paid this assessment easily; but to cover the variation in price, a reduction in the above assessment of 10 per cent. was contemplated by Mr. Smalley; and though it has been temporarily suspended it should not be lost sight of, for when further experience has been had of the assessment it may be necessary to grant this reduction in order to insure its stability.

* *Vide* Board's last proceedings.

10. In one village of the 145 surveyed by Mr. Smalley, named *Nuttum*, watered by the Chingleput tank, the people objected to his money assessment last year (fusly 1235), but their objections are said to originate chiefly with three leading men in the village, named *Jyah, Soobray* and *Soondera, Moodelly,* who are employed by the vakeels of the zillah court to fish for and create law-suits. The object of their objection was to obtain particularly favourable terms for their own village, and from the universal acquiescence elsewhere in the collector's assessment this seems probable.

11. The present collector, Mr. Viveash, expects soon to extend the money field assessments, on similar principles, to two more talooks; and in the course of fusly 1236, just begun, into the greater part of the remaining villages under his immediate charge.

12. As this change will of itself alter the Revenue management of nearly all the villages under the collector, I have not pressed any other immediate modification of the existing arrangements there, notwithstanding they appear particularly open to objection.

13. I allude here to the rule, that no grain can be cut without orders from the Revenue officers. This measure, intended to secure the Revenue, is attended by very prejudicial effects. It withholds from the ryot the means of payment, whilst it enforces the demand against him; it constrains him to borrow at a high interest, whilst he has property of which the sale might render any loan unnecessary; it obliges him to dispose of his crop before it is cut, at a price below the current market rate, which, if he had the free disposal of the produce, he might have commanded; it also exposes him, and eventually the Government, to all the loss to which grain is liable from the weather; and it greatly affects the morals of the people, by facilitating the removal of grain by theft, and by creating the anomalous offence of "a ryot stealing his own grain;" rendering it a crime against the State to secure one's own property, even when prompted by hunger, and thus placing obedience to the first law of nature at variance with moral obligation.

14. In the villages where money assessments have been introduced, the order to cut the crop used to be given by the tehsildar; but the tehsildar generally declined to grant it until the ryot had either paid his Revenue, or given security for it. The Government in such villages have commuted their share of the variable crop for a fixed tax on the land, and cannot lose so much from the mere chance of dishonesty amongst a few of their ryots as they now do from the certain mischief entailed on all universally. I have pressed on Mr. Viveash the necessity of doing away every such restriction where money assessments have been, or so soon as they may hereafter be, introduced.

15. As regards those villages in which the share of Government is received *in kind*, this restriction is carried even further. Mr. Nisbit, a former collector, with the view of preventing any delay on the part of the amildars in the issue of such orders for cutting the crops, directed a report to be made before the crop ripened, in order that his own orders might issue for this purpose. This, in practice, became tantamount to forbidding any grain to be cut in these villages without an order from the collector himself. The greatly increased delay of such communication from the ryot to the collector, and back again through the channel of the amildar and the head of the village, so augments all the evils before mentioned, that, except for the change contemplated in the existing system of Revenue administration, it would have loudly called for correction. It is true, that in villages where the

Government receive their share of the crop in kind, it may be necessary to prevent its being cut until the estimate of it has first been made; but the issue of the order to cut it (after such estimate) might have been safely intrusted to the tehsildar, who ought to have been instructed to give up at once the ryot's share of the produce after it had been threshed, and not to keep it in the husk, as seems to have been generally the case, nay, even to retain the produce of the *village* rent-free lands until the ryots had by this means been constrained to take also the Government share of the crop at a rate fixed by the Revenue officers.

16. The collector agitated the question started by his predecessor, Mr. Cunliffe, whether in water-course lands the assessment on the second crop should be imposed at the survey, and a remission made annually when the water for the second crop fails, or whether it should be omitted altogether at the survey, and merely half of the assessment on the first crop added at the settlement annually when a second crop happens to be produced. When the means of irrigation are such that two crops are *certain*, the former seems the preferable plan; *uncertain*, the latter; for when irrigation is doubtful, the *onus* should be on the Government, not upon the ryot, to prove that there has been a second crop, and *vice versâ*. This, however, is a subject which it may be proper to refer to the Board of Revenue.

17. The collector also mentioned, that in most of the villages in the talooks of Conjeveram and Ootramallore, being the lands principally bordering on the Soobah of Arcot, in the dry grain fields, the money assessments of *Rayjee* are still in existence, varying from two annas of a pagoda, but chiefly from half to one star-pagoda per cawney, according as the crop bears grain in the ear, or pulse in the pod, the assessment being lowest on the latter; and, in introducing the new money assessments into these talooks, he desires to know, whether this assessment of *Rayjee* is to stand, or a new one is to be fixed, not upon the *crop*, but on the *land*, whatever it may produce. It seems desirable that the assessment should universally be upon the land, not upon the crop; and the average of *Rayjee's* assessment might in these lands be adopted; but the subject is one which it may be proper to refer to the Board of Revenue.

18. It appeared that the head sheristadar had no control, either over the survey now going on or over the Hindoo church department; which latter is superintended by a *Mookhtussir*, or head man, on 50 rupees per mensem. I urged to the collector the expediency of the sheristadar's superintendence extending over every department.

SOUTHERN DIVISION OF ARCOT.

19. THE marches in this district extended from the 24th to 31st July, or seven days.

20. The points to which my attention was first directed were those discussed by the principal collector, Mr. Cunliffe, in his report of the 12th July 1826; viz. the "Dittum," the "Kists," and the "Turm Churtee."

21. Mr. Cunliffe there reports the abolition of what, under his predecessor, Mr. Hyde, was termed the "Cultivation Dittum." This seems to have been a very vexatious interference on the part of the amildars with the occupation of land. Under this term, the amildar formerly fixed a gross sum upon each village, and required the head villagers to distribute amongst the ryots fields to this extent. This practice Mr. Cunliffe very judiciously has directed to be abolished, and the amildars have now been instructed to discontinue it, merely encouraging each ryot to extend his cultivation to the extent of his ability. It is of importance that this measure should be strictly enforced in practice, both by the principal collector himself and by all his European officers; for the native Revenue servants do not easily relinquish any such long established usage.

22. Mr. Cunliffe, proposed to introduce the Board's orders of the 26th January 1826, respecting the alteration of his kistbundy, only gradually, and not fully, until three years had elapsed; but I pressed the immediate and full execution of these orders, which the principal collector has been so good as to concede.

23. Mr. Cunliffe, in his report before mentioned, explains that in this District, when a ryot throws up high for lower assessed land, it has been the practice, for one year, to oblige him to pay for the former, though waste, instead of for the latter, though cultivated. The levy of the difference under the term of "Turm Churtee," to the usual extent of from 25,000 to 30,000 rupees, seems yet to prevail; and, in the report on the jummabundy for for fusly 1235, no decided opinion has been given by the principal collector on this subject. It is one for the consideration of the Board of Revenue, and the decision of Government. To me it appears that it should be discontinued as objectionable in principle and inefficient in practice. A temporary fine for one year only cannot permanently check the inconvenience which this is intended to remedy; and to levy the assessment on one field, whilst another is the one cultivated, is at variance with one of the first principles of the survey; viz. that each field should pay its own distinct tax. Where two fields have usually been tacked together, and occupied for many years by the same person, to throw up one only, might, from the local situation of the other, or from the rate of assessment on the one proposed to be abandoned, when alone, prevent its occupation by itself. In such cases it has been usual, in the Ceded Districts, to declare to the ryot holding the two that he must give up both, or none; and where he declines to give up both, to make him pay for the two together, even though one should remain waste. This is not taxing him with *new* waste; it is merely levying, as usual, the tax on two fields which have customarily gone together. It seems an arrangement calculated permanently to check the evil complained of, and is more consistent with the original principles of the survey than that hitherto in use in the Southern Division of Arcot.

24. Mr. Cunliffe, in his report on the settlement for fusly 1235, states, that he has sent for the village accountants of the Trivady talook, to commence numbering the fields of that district. I suggested to him, that by sending for the sheristadar of each talook in which the survey assessment has been introduced, with the accountants of a few villages in each, he will be able, by instructing them, and by their means others, to extend this useful measure throughout the assessed talooks within the present fusly year. The names of the fields there already exist in the village accounts, which will much facilitate this work; and, as mentioned by me under the head of Chingleput, it is of the first importance to enter the name and number of each field in the lease of each ryot, as this is the great check against abuse or exaction by the village officers. The omission of it hitherto in the Southern Division of Arcot has been a great defect, especially as the means to remedy it were, to a great extent, at hand.

25. In the Southern Division of Arcot it has been usual, before the jummabundy for each year, to measure anew all the fields occupied, even when surrounded by other cultivated lands. If, from want of proper care in this annual measurement, or from any other cause, a field is found less than it is registered in the survey accounts, no remission is granted in its survey assessment; but if the new should exceed the survey measurement the ryot is assessed with the difference, under the head of "*Udemguljareeh Zastee.*" The amount of this is estimated by the collector's cutcherry at about 5,000 rupees per annum. This arrangement is not only vexatious, but unnecessary, and calculated to shake the confidence of the people in the stability of the survey. Every measurement will differ more or less; and therefore, except where proof of fraud or of some excessive discrepancy is given, the survey measurement should remain undisturbed. That field A. No. 1, registered at the survey as six acres, paying rupees six; and field D. No. 4, as eight acres, paying rupees ten, are cultivated, is quite sufficient. It is not requisite annually to remeasure them, and on the discovery of a surplus to the extent of half an acre in the one, or of three quarters in the other, to tax the occupant with an additional sum, particularly when no remission is made for the deficient measurement, which in all probability would arise in the neighbouring cultivated fields, B. and C. It is only where waste land borders on that cultivated, and strong suspicion exists that the occupant has transgressed the authorized limits of his registered field, that a new measurement can be necessary.

26. It appears of great importance in the Southern Division of Arcot, that no further delay should take place in prosecuting to a close the survey in those talooks into which it has not yet been introduced. In this district, a money assessment everywhere prevails; but in the surveyed talooks, it exists in a much more perfect form, and on better regulated principles than in the others.

27. Before any survey was introduced, the settlement of fusly 1213 was made by taking "the average of five years' collections on the cultivated cawney for that period of nunjah, poonjah and gardens," for these three classes of land as the average for each village, leaving the distribution of this assessment, and the division of the land into classes, entirely to the village accountants. This constitutes what in this district is called the "*turm*," as contra-distinguished from the "*hooloos*," or proper survey field assessment. The *turm* still exists in the talooks noted in the margin*: in these talooks, this *turm* was thrown upon the arable lands, by a classification of the *nunjah* (wet) into four, the *bagayet* (garden) into three, and the *poonjah* (dry) into three classes, except in Chellumburum and Manargoody, where all poonjah is classed without distinction at star pagodas one, one-and-half annas per cawney; but the *waste* in the *turm* talooks was classed at the *average* of the whole village, *with a deduction of one-fourth.* A report from Mr. Grant, the head assistant collector, dated 1st May 1825, upon three of the *turm* talooks, contains the following statement:

* 1. Manargoody.
2. Chellumburum.
3. Ternomalie.
4. Verdachellum.
5. Tricalore.
6. Cullacoorchy; and in half the Talooks of
7. Ellavensore and Chaitput.

Fuslies.	Cultivation of Ternomalie.			Cultivation of Tricalore.			Cultivation of Chaitput.				Ternomalie, Tricalore, and Chaitput.				Grand Total.	Average Teerwah per Cawney.
	Turm Lands.	Sarasary.	Total.	Turm Lands.	Sarasary.	Total.	Turm Lands.	Hooloos, or regularly assessed.	Sarasary.	Total.	Total of Turm Lands.	Total Hooloos, or regularly assessed.	Total of Sarasary.	Grand Total.		
	Cawnies.	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*Caw.*	*M.Rs.*	*M.Rs. A.P.*
1217	26,069	- -	26,069	19,998	- -	19,998	13,835	8,908	- -	22,243	59,402	8,908	- -	68,310	3,93,503	5 13 2
1232	17,411	10,838	28,249	15,753	8,828	24,541	10,843	14,705	6,280	31,828	44,007	14,705	25,946	84,658	48,11,886	5 11 -
Increase	- -	10,838	2,180	- -	8,828	4,583	- -	5,797	6,280	9,585	- -	5,797	25,946	16,348	88,383	—
Decrease	8,658	- -	- -	4,245	- -	- -	2,492	- -	- -	- -	15,395	- -	- -	- -	- -	— 2 2

28. From

Appendix, No. 107.

Report of
A.D.Campbell, esq.
6 Nov. 1826.

28. From this it would appear, that the deduction of one-fourth in favour of the occupation of waste in the *turm* talooks has been prejudicial to the cultivation of the arable lands formerly occupied there. The occupation of the *hooloos* land has increased 5,000 cawnies, a result favourable to the final survey; but in the *turm* lands 15,000 cawnies of the occupied arable land has become *waste,* and 25,000 of the *waste* has been brought under the plough, under a deduction of one-fourth from the average assessment. It is therefore of consequence to press on to a conclusion the *hooloos* or final survey in those talooks into which it has not yet been introduced; and it seems a question whether it may not be expedient, in the meantime, to put a stop to the deduction of one-fourth, now granted on the waste of the *turm* villages, when brought under the plough; but until the details of the accounts from which the above extract is taken are furnished by the principal collector, a decided opinion on this latter point cannot well be formed; for it is not at present clear, whether it is in the nunjah, punjah or bagayet lands that the relinquishment of the former occupied, and occupation of the former waste, have principally occurred in these *turm* talooks.

29. In prosecuting the survey (hooloos) in those talooks into which it still remains to be introduced, two points in Mr. Ravenshaw's former instructions to his surveyors seem to demand particular notice. I allude to the wells in poonjah land not being at all noted in the former survey; and to the fixing one single invariable assessment upon all nunjah land, according to its original classification, as " one" or " two" crop land, or " dubious," in the manner recorded at the time of the survey, whatever number of crops it may *now* produce. The result of this proceeding, as regards the " dubious" nunjah land, seems to have been to raise some land now producing only one crop above its proper assessment, and to depress other land now producing two crops below that standard. It may be best hereafter to assess all such " dubious" land of *uncertain* irrigation as one crop only; the half of such assessment to be levied whenever a second crop may be produced thereon: indeed some nunjah assessed as one now produces two, and some formerly assessed as two now only one crop. The future rule of assessment above proposed might therefore be extended with advantage to all nunjah lands where the irrigation is not of such a description as to insure *permanently* two crops, and where the water to produce a second crop is not obtained by the ryot's own exclusive labour. In the former case, the second assessment may be fixed at the period of the survey, and be annually remitted when the second crop fails; in the latter case, the ryot is entitled to the entire benefit of his own exertions.

30. As regards the poonjah lands, it is to be remarked that Mr. Ravenshaw, in par. 4 of his instructions to his surveyors, expresses himself as follows: " The poonjah land, which may not be converted into garden land, shall not be classed as such, although watered from a well; on the contrary, they shall be considered as poonjah." The consequence of this seems to have been, that no distinction has ever yet been made between poonjah lands possessing wells and those possessing none, all being indiscriminately classed as " poonjah." The average poonjah assessment in the Southern Division of Arcot, on the cultivation of fusly 1232, is rupees 4. 2. 2. per cawney, being rupees 9,99,248 on cawnies 2,41,613. This, compared with that in other districts, appears to be very high, as will be seen by the following Statement:

——	CAWNIES.	Average Assessment per Cawney.		
		R.	A.	P.
Bellary - - - - - - -	10,83,000	-	13	2
Cuddapa - - - - - - -	8,82,600	1	1	5
Coimbatore - - - - - - -	12,60,600	-	13	11
Northern Division of Arcot - - -	1,80,200	2	8	-
Chingleput - - - - - - -	2,953	1	9	-

31. There was scarcely time in seven days to attempt to trace to its source the difference here observable between the poonjah assessment in the Southern Division of Arcot and that in other districts. I succeeded, however, in procuring, for the five (hooloos) surveyed talooks under the sub-collector, the following Statement, showing the rates of assessment on the lands therein, the land assessed at the survey, that occupied in fuslies 1231 and 1232 respectively, and what remained unoccupied in the latter year.

POONJAH:

Assessment per Cawney.			Total Cawnies Assessed.		Cawnies occupied in Fusly 1231.		Cawnies occupied in Fusly 1232.		Cawnies unoccupied in Fusly 1232.	
Pags.	*f.*	*c.*	*Caws.*	*Ass.*	*Caws.*	*Ass.*	*Caws.*	*Ass.*	*Caws.*	*Ass.*
4	–	–	26	3 ¼	18	2	17	10 ½	8	9
3	22	40	39	– –	30	11 ¼	27	10 ¾	11	5 ¼
3	–	–	207	14	133	15	128	15 ¼	78	11 ¾
2	22	40	2,051	12 ¼	1,376	11	1,387	– ¾	664	11 ½
2	–	–	9,782	8	6,602	12 ¾	6,757	12	3,024	12
1	36	–	15,923	13 ¾	9,533	3 ¼	9,919	4 ½	6,004	9 ½
1	22	40	29,400	8 ½	15,100	12	10,133	13 ¾	13,226	10 ¾
1	9	–	28,516	13 ½	13,347	5 ¼	14,405	12 ½	14,111	1 ¼
1	–	–	26,178	8	11,162	2	12,376	13	13,801	11
–	36	–	32,732	4 ¼	8,033	12 ¾	9,394	11 ¼	23,337	9
–	27	–	60,634	12	9,214	1 ¼	11,415	7 ¼	49,219	4 ¾
–	18	–	55,055	2 ¼	6,923	8 ¼	9,335	8 ¾	45,719	9 ¾
	—		2,60,549	3 ¾	81,477	– ¾	91,300	7 ¼	1,69,248	12 ½
NUNJAH:										
8	–	–	226	10 ¾	115	8 ¾	129	– ¼	97	10 ½
7	–	–	63	13	46	9 ¾	45	7 ¼	18	5 ¾
7	–	–	264	8 ¾	171	11 ¾	187	7 ¾	77	1
6	22	40	373	10 ¼	272	9 ½	281	12 ¼	91	14
6	–	–	666	7	481	9	483	14 ½	182	8 ½
5	22	40	786	7 ¾	596	13 ½	607	7 ½	179	– ¼
5	–	–	1,557	4 ½	1,138	11 ½	1,177	1 ½	380	3
4	22	40	4,443	6	3,267	5 ½	3,361	4 ½	1,082	1 ½
4	–	–	5,926	6	4,144	9 ¼	4,381	8 ½	1,544	13 ½
3	22	40	7,744	5 ¾	5,037	2	5,438	13 ¼	2,305	8 ½
3	–	–	9,040	2	5,483	10 ¼	5,901	3	3,139	9
2	22	40	11,109	10 ½	5,571	6 ½	6,232	11 ¼	4,876	15 ¼
2	–	–	13,353	6 ¼	5,515	– ¾	6,357	12	6,995	10 ¼
1	22	40	11,785	13 ¾	4,502	15 ½	5,323	5 ½	6,462	8 ¼
1	–	–	4,684	7 ½	1,692	12 ½	2,233	5	2,451	2 ½
–	22	40	928	8 ½	245	15	330	6	598	2 ½
	—		72,955	10 ¼	38,284	6 ½	42,472	8	30,483	2 ¼
GARDEN:										
7	–	–	40	13 ¾	23	15 ¾	24	7 ¼	16	6 ¼
6	22	40	131	8 ½	74	9 ¼	76	6 ½	55	2
6	–	–	375	1	196	9 ½	192	– ½	183	– ½
5	22	40	157	8 ½	82	13 ¾	87	15 ¼	79	3 ¼
5	–	–	181	– ½	104	9 ½	110	9 ½	70	17
4	22	40	202	13 ¾	100	5 ¾	106	3 ½	96	10 ¼
4	–	–	43	10 ½	22	– –	22	9 ¼	21	1 ¼
3	22	40	83	10 ¼	41	4	42	2 ¾	39	7 ½
3	–	–	71	10 $\frac{1}{64}$	24	2 ½	26	9 ¾	45	– ⅜
	—		1,295	6 ⅝	670	5	689	– ¼	606	6 ⅜

32. For

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

32. For the punjah lands assessed at two pagodas and upwards, the quantity of land cultivated is nearly the double of that left waste; from that rate to one and a half pagoda per cawney, much more of the land is cultivated than waste; whilst at pagoda one per cawney the cultivated and waste lands are on a par; and at the inferior rates of assessment, the waste exceeds the cultivated land two and four fold. This is proof that though some of the rates of assessment may be high in appearance, they are moderate in practice; for, as they now stand, the high is occupied in preference to the low assessed fields.

33. The average assessment on poonjah land is raised particularly high in the southern division of Arcot, by some lands of that description in Trivady having been assessed so high as four; others in Vellapoorum, Vurdavoor and Bhavangery, so high as three and a half; in Gingee so high as three, and in Tindevenum and Trevanellore, so high as two and a half pagodas per cawney. These assessments, combined with the general occupation of the high assessed lands, as shown in the foregoing statement, led to my examination of two villages by means of the Board's serishtadar, during the route; for this purpose he personally examined on the spot the fields of Poongoonum in the Trivady talook, a *hooloos* village; and I subsequently examined the curnum and ryots of Mootloor, a *turm* village in the Bawangherry talook, at my tents. The following is an abstract of the result of these inquiries.

POONGOONUM:

Irrigated.				Watered by Rain only.				Total Poonjah Assessed.		Poonjah Cultivation for Fusly 1235.											
Two Crops.		One Crop.		Two Crops.		One Crop.				Two Crops.		One Crop.		Total.		Terwa per Cawney.			Amount Terwa.		
Cs.	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Cs.*	*As.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*
25	-	-	-	-	-	19	1½	-	-	6	8¼	8	9¼	15	1½	2	22	40	37	33	14
34	6½	-	-	-	-	214	13¾	-	-	34	7½	71	7¾	105	14¼	2	-	-	211	-	48
-	-	-	-	-	-	6	13	-	-	-	-	-	-	-	-	1	36	-		—	
-	-	-	-	9	14½	159	10¾	-	-	9	14½	67	3¾	77	2	1	22	40	115	24	14
-	-	-	-	-	12	38	11½	-	-	-	12	26	10½	27	6½	1	9	-	32	36	11
-	-	-	-	1	2¾	4	12¾	-	-	1	2¾	5	12	6	14¾	1	-	-	5	41	39
-	-	-	-	5	7½	66	3	-	-	5	7½	50	14¼	56	5¾	-	36	-	45	3	75
-	-	-	-	-	-	36	14	-	-	-	-	19	-¾	-	-	-	27	-	11	19	36
59	6½	-	-	17	4½	547	-¼	623	11¼	58	3¼	249	10	307	13½	-	-	-	460	23	67

MOOTLOOR:

Land Occupied.		Assessment per Cawney.			Amount.			Particulars—Watered by.		
Caws.	*As.*	*S. Pags.*	*f.*	*c.*	*S. Pags.*	*f.*	*c.*	*Caws.*	*As.*	
8	9	2	-	-	17	5	50	5	12	Wells.
								2	13	By rain.
								8		
21	7¾	1	36	-	38	23	4	6	8	Wells.
								14	15½	By rain.
								21	7¾	
32	5¾	1	22	40	48	24	17	10	12	Wells.
								21	9¾	By rain.
								32	5¾	
10	5½	1	9	-	12	20	47	10	5½	Ditto.
82	1½	1	-	-	82	4	8	82	1½	Ditto.
7	4	-	36	-	5	38	45	7	4	Ditto.
50	11	-	27	-	30	19	33	50	-½	Ditto.
25	9	-	18	-	10	11	10	25	9	Ditto.

34. In the former village, the lands assessed at two pagodas and upwards, and in the latter village those at one and a half pagodas and upwards were found to be fields irrigated, and therefore not properly to be classed as mere "poonjah." These lands in the first-mentioned village were watered by *qurishee* wells, dug periodically in loose sandy soils, at an expense not exceeding one pagoda each; in the latter, the supply of water was from river channels. In both cases, these lands produced plaintains, chillies, and other irrigated crops of dry grain of much greater value than mere poonjah crops.

35. It

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

35. It seems probable, therefore, that the high poonjah teerwas, in the southern division of Arcot, are, in some degree, to be attributed to this peculiar classification of many lands, not to over-assessment, especially as when all the items of *Rayjee's* time are added together, their average, it is believed, will not be very different from that of the present survey rates, of which it is proper to observe, that not a single complaint was made during our route.

36. Nearly the same impolitic restrictions existed in the southern division of Arcot against a ryot cutting his crops as have been noticed by me to have prevailed in Chingleput. The following is the 17th paragraph of Mr. Hyde's jummabundy hookumnamah for fusly 1234, also acted on in the late fusly 1235.

" If any ryot reap the produce of his land without the permission of the circar, in such case a fine, at the rate of *5f.* 50*c.* on each pagoda of the rent on such land, shall be collected from him, and carried to the extra collection; and to bring every ryot to the notice of this subject, it should be particularly mentioned in the pottahs and mutchelkas."

37. It has been already stated that Mr. Cunliffe, the present principal collector, in his hookumnamah for the cultivation of fusly 1236, has abolished the " dittum;" and with it much of the above restriction, directing the amildars to leave the crop at the ryot's free disposal, and " to take security from him for the payment of his kists." This order it should be the special duty of the European officers fully to enforce, so that in practical operation the ryot may possess the most unreserved power over his crop. It is feared that, unless further orders are issued, the heads of villages, under cover of this order from the collector to take security from the ryot, may still continue some of the old restrictions upon his produce. The best time to take security from the ryot will be at the jummabundy, and until then his occupation of the land is of itself security enough.

38. The following are the 5th and 13th paragraphs of the jummabundy hookumnamah quoted above, and similar provisions are to be found in those annually issued since fusly 1213, as well as in the collector's annual proclamation:

" If one person have cultivated a few cawnies out of 10 nunjah, punjah or totacal lands, which were engaged to be cultivated by another, in such case the pottah should be granted to the person who cultivated the land."

" If land cultivated by a ryot in the last fusly has been cultivated by another in the current one, the pottah should be granted in the names of both; and if they require a separate pottah, it may be granted to each, if the lands so cultivated were not comprised under the extent of one kaittoo or field."

39. The rules thus laid down tend to grant all cultivated land to the actual cultivator, *be he who he may.* This seems an infraction of individual right, hostile to *meerassy* where it may previously have existed; and which, by transferring to the under-tenant the stock sunk by the capitalist in the improvement of land, must oppose the stability of all tenure, and prevent the future accumulation of stock on the soil; tending to break down, not to build up, landed property. Accordingly, I told him that, in the Mannargoody and Chellumbrum talooks, formerly transferred from the Trichinopoly collectorate, where meerassy in land is more prevalent than elsewhere in South Arcot, it has been the subject of suits in the courts, who have invariably decided in favour of the meerassidars, against the under-tenants; but the native Revenue servants, constantly acting on the collector's annually reported hookumnamahs, as quoted above, have been gradually ousting the meerassidars, whom the courts, on individual complaints, have only partially restored, and have replaced them by their under-tenants, and in some cases even by their servants and slaves. The amildar of Chellumdrum, a sensible officer, estimates this infraction of meerassy at about one-eighth of what formerly existed in his talook. The hoozoor head sheristadar also specified an instance in which Mr. Hyde himself (the late principal collector) had very recently placed the pariah, hereditary servant or slave, of the meerassidar, in possession of a part of his lands, merely because they were by his means cultivated. The general rule, however, seems to have been, to leave the holder of the pottah to make his own arrangements for cultivation, the Revenue authorities never interfering, except where a complaint was made by the inferior tenant; then the native Revenue officer demanded from the pottah holder *written* proof of the inferiority subrent, &c. of the opposite party: if this was not forthcoming, the verbal assertion of the inferior as to his own equality, or conjoint tenure with the pottah holder, was considered to reduce the matter to a balance; and the collector's hookumnamah, in favour of the *actual cultivator,* was thrown into the scale, and turned it in favour of the inferior tenant. The only means of reversing this decision being an expensive suit, against the inferior tenant, in the court, it was resorted to only partially.

40. The Board of Revenue, in their proceedings of the 4th December 1820, have fully discussed the subject of meerassy, and have laid it down as the common law of India, that meerassy in land is held subject to the payment of the public Revenue, or Government rent, fixed on the land; the non-payment of which leaves the Government at liberty to dispose of such land as is left *waste* in any manner that they may deem proper; and whether the Government transfer it to another, on its former permanent *meerassy* tenure, enabling the holder to dispose of it by sale; grant it on *oolcoody* or permanent hereditary occupancy, without power of sale; or give it on mere temporary or *paracoody* occupancy, is a matter to be decided at the discretion of the ruling power alone, the old tenure having been forfeited to it by leaving the land waste without paying the Government rent thereon. This, however, is a point which concerns *waste* land only, and it is distinct entirely from that respecting *cultivated land* here noticed; the rule respecting which, in my opinion, should be, that so long as land is cultivated, the pottah for it should be annually renewed in the name of the holder of the pottah in which it was originally entered, leaving him to

settle with his under-tenants as they may agree amongst themselves: any disputes between them as to this land to be arranged by punchayet, the moonsiff, or the courts; and the pottah for no part of the land entered in it to be renewed by the collector in the name of any other person than the orignal holder and his heirs, unless, to the satisfaction of the *European* Revenue officers, a preferable title to the land is established, by producing decrees of punchayets, of court, or other substantial proof of a preferable title. Where lands are cultivated by several ryots in common, on equal joint co-tenure, the pottah should run in the names of all, the share held by each being distinctly defined in it.

41. In the 45th paragraph of the hookumnamah before quoted, land belonging to the high roads, which may be cultivated, is directed to be entered as extra revenue. A positive prohibition against the ploughing of such land should be issued, and such prohibition should be strictly enforced, by the levy of a fine to the extent of twice or thrice the amount of the assessment on all high roads ploughed up contrary to such order.

42. If Mussulmans or Brahmins cultivate, whether in the *hooloos* or *turm* talooks, 10 per cent. of the assessment is deducted, except in Chellumbrum and Manargoody, transferred from the Trichinopoly collectorate. There, in the nunjah lands, *five* annas, and in the poonjah lands, *three* annas of a star pagoda per cawney, are deducted in favour of these classes; for pagoda-grants, eight annas in poonjah, and eight and a quarter in nunjah, per cawney; and for *islands* in the rivers, four annas for poonjah alone are deducted. For garden cultivation no deduction whatever is there made. As a complaint was preferred claiming the more extensive remission granted in these two talooks to be extended to the rest, the principal collector might be directed to trace and report the cause of this distinction.

43. Poonjah land converted into nunjah by means of water supplied at the expense of Government, is assessed with an additional tax as nunjah; but the amount of this extra assessment, instead of being entered in the jummabundy accounts, is carried to the head of extra Revenue. As this item clearly belongs to the former, I suggested to the principal collector the propriety of its being exhibited hereafter in the jummabundy statements.

44. On information being given, and proof established, of concealed cultivation, it has been the practice in this district to divide the proceeds realized between the Government and the informer in equal shares: although it is of importance that due encouragement should be given to the acquisition of intelligence, by which the Revenue officers are enabled to detect frauds, and to realize the just dues of Government, I am disposed to think that this is too large a proportion to be granted to informers. It ought never to be so great as to induce people to look to it alone as their sole means of livelihood. For if so, it might defeat its own end; as those persons who are generally most capable of exposing the abuses of village servants are very frequently so intimately connected with them as to possess influence enough to promote the very malpractices from which, by revealing and proving them, they, in this event, would derive their subsistence. A reward of one-fourth, and if any hereditary claim exists, the grant of succession to the forfeited office of those whose malversations they expose, would in all ordinary cases be a sufficient inducement to informers.

45. In his orders for the cultivation of fusly 1236, Mr. Cunliffe has threatened to dismiss the karkoons if the cultivation is not maintained up to the standard of the preceding fusly. As this might virtually revive the objectionable practice of the "dittum," which has been abolished, I think it would have been better omitted. The principal collector has likewise pressed the necessity of the high assessed lands being first cultivated, and has directed that no cowle be given for the breaking up of waste, except to ryots, whose cultivation equals that of fuslies 32–34 and 35. On the former point, I recommended that unqualified freedom should be conferred upon the ryots, with the single reservation, that in taking new, or relinquishing old land, they should not select, but throw up or take equitable proportions of the good and bad together. I also suggested that, without reference to any particular fusly year, cowle should be granted for waste to any ryot who may continue to occupy his usual (*maumool kyput*) lands.

46. With respect to the propriety of restoring the mauniam and meerahs to the village officers, I requested Mr. Cunliffe to communicate with the principal collector in the northern division of Arcot; and, after re-considering the subject more fully, to submit a matured opinion in detail to the Board of Revenue.

47. I found that where a field assessed as nunjah could not, from want of water, be cultivated with a wet crop, and dry grain had been consequently substituted for it, that the nunjah assessment was collected notwithstanding. On the recurrence of such cases, I recommended that the assessment of the adjoining poonjah land should be collected in lieu of the wet teerwa, as it is impossible for any poonjah crop to indemnify the ryot if he is constrained to pay for it a rent calculated with reference exclusively to the much more profitable irrigated crop.

48. In fields partly cultivated and partly waste, it has been the practice to levy the whole rent if *half* only is under cultivation. The fields, when too large to be cultivated by one plough, should be subdivided into portions of that extent; and, even then, one *fourth* would appear a more just proportion of waste to saddle on the ryot than one *half* of a field; he would thus pay more, nearly the exact quantum of his cultivation, as the waste parts of a field would probably either be more or less, and seldom exactly a quarter. The proportion of waste (*shamilot bunjer*) in a field saddled on the ryots in Bellary is still less, (only one-tenth, I believe), and a broad distinction exists between the rich black mould of the Ceded Districts and the loose sandy soil of South Arcot.

49. There does not appear to be any cowle for waste lands. This should be rectified, and a rate of cowle determined for waste of every description, with the exception of village *nuthums* (sites) and the beds of tanks. To allow the cultivation of the former is obviously inexpedient, and the soil of the latter is generally so rich and in so much demand, when fit for a crop, as not to need this encouragement. I have already noticed the objection to the ploughing up of public roads.

50. During the progress of any cowle for waste, if it is transferred from the ryot who took it out, to another, by death, sale or gift, the provisions of the cowle become extinct. As the object of granting it at all is the extension of cultivation, and as the observation of its terms, in all its stages, is necessary to the attainment of this important end, the cultivator of the land, whether he is the original holder of the cowle or not, seems entitled to the benefit of it, so long as its provisions are observed on his part.

51. The principal collector considers some of the items of the mohturfa to be oppressive, and several complaints were made of its inequality, as its rates have not been revised since the time of the Nabob. This, however, is a general subject, which the Board of Revenue have already laid before the Government.

52. In this district it has not been usual to make any (*wussool mooquabila,* or) comparison by the karkoons of the accounts of village collections, with the actual payments by the ryots, as personally ascertained from themselves at the close of the fusly. Some of the principal villages should be selected by the collector for examination by the karkoons in this manner every year. If no person knows beforehand on what village the examination will fall, and if frauds detected by this means are moderately punished, a general apprehension of such investigations will be created, than which nothing can more tend to check extensive frauds.

53. The following is the estimate of the population of this district by the last Returns; but it is deemed very incorrect by Mr. Cunliffe, who has circulated a much improved form for a new census, which he has directed to be taken.

FUSLY.	MEN.	WOMEN.	TOTAL.
1215 - -	144,353	136,573	289,126
1220 - -	168,455	158,457	326,972
1235 - -	222,577	203,766	426,343

54. In continuation of the statement procured by Mr. Russell, the senior member of the Board of Revenue, during your former tour, Mr. Cunliffe furnished to me the following statement of the cultivation for the fusly years 1233, 1234 and 1235.

FUSLY.	Cultivated Cawnies.	Teerwa upon the EXTENT OF LAND.		
		Rups.	*A.*	*P.*
1233 - - -	2,70,180 $\frac{3}{16}$	15,63,142	10	9
1234 - - -	3,17,518	19,53,287	10	1
1235 - - -	3,64,879	21,46,591	15	3

55. At the suggestion of your secretary, Mr. Chamier, who was formerly employed in this district, I recommended to the collector the abolition of the distinction of *police* tehsildar in the magisterial department, the extension of the avenues on the high roads, and the leaving the tehsildar unfettered by any prescribed amount for tank repair estimates. I also suggested the remission of such portion of the "*idempyr*" or late crop, not sown, but merely estimated at the settlement, as, from want of water, it may afterwards prove impossible to cultivate. I urged the necessity of sending for the ryots to discuss the curnum's accounts, before the pottahs are prepared, and proposed such alterations in the form of the pottahs, chitta, and other accounts, as the Board's sheristadar deemed improvements on the existing forms.

56. It seems desirable that the surface of the roads in this district, instead of being made convex, should be made flat. The system observed in the neighbouring district of Tanjore might in this district be adopted with advantage.

57. In 1816, Mr. Hyde, a former collector, reported to the Board of Revenue on the enam lands, but no orders were received in reply. Amongst these enams were 20,000

cawnies of land, of which 7,000 were stated by him to have been given up to certain village officers, and 13,000 remained, neither continued to the claimants, nor added to the government land, but which, when cultivated, are entered under the head of Extra Revenue. It appeared on my inquiry, that instead of 7,000, 11,000 cawnies had been so given up, being not only the old enams but new cirkar land also, in order to equalize the enams of the village officers in one talook with those held by similar officers in others; but as this had not been officially noticed, I advised Mr. Cunliffe to draw out a report on this subject to the Board of Revenue, recommending the continuation of such enams as appeared to be proper, and the resumption of the remainder.

TINNEVELLY.

58. After passing through Tanjore, Trichinopoly and Madura, the camp entered this district on the 27th August, and left it on the 10th September, remaining in it about a fortnight.

Poonjah lands.

59. The poonjah lands in Tinnevelly are extensive, and the talook of Nadoomundalum, or Shevalapatoor, through which the first three marches were made, consists principally of that description of cultivation.

60. Mr. Hodgson, in his report on Tinnevelly, observes, that "during the latter part of the Nabob's government, the whole poonjah land of a village was generally given up for a fixed sum, called *Kutgootah*, which sum the inhabitants divided among themselves on the lands they proposed to cultivate or had cultivated:" he states that variations in the assessment of the poonjah lands had "been very numerous," and that further experience had shown the necessity of a modification of the field assessments then recently introduced; but he adds, that "as the collector has found it necessary to make an immediate reference to the Board of Revenue on the subject, it is not necessary for me to enter into any detail of the changes the poonjah assessment has undergone."

61. The communication to the Board here referred to must be that from the collector, Mr. Hepburn, of the 24th August 1807, written one month precisely before Mr. Hodgson's Report. In it Mr. Hepburn, after describing the Nabob's kutgootah as a "fixed sum on each village for the rent of the poonjah lands, which the inhabitants assessed upon the cultivated lands amongst themselves, according to local circumstances," proceeds to select the Nadoomundalum talook as a specimen of the districts generally, and to explain, that in fusly 1211, Mr. Lushington, the first collector in Tinnevelly after the cession of the Carnatic, "took the amount of the former actual collections, and made the inhabitants divide their lands into four different classes, upon which the amount of the rent being divided, fixed the rent upon the four classes as follows:—

	Per Cawnie.		
	S. Pags.	*f.*	*c.*
1st	1	7	4
2d	—	38	70
3d	—	24	49
4th	—	11	8

62. Mr. Cotton, in his letter to the Board of Revenue under date 20th March 1816, explains, that all the poonjah lands in Tinnevelly were on this occasion measured by Mr. Lushington with a chain of 398 feet, which he had found in use in some of the sequestered pollams, and that the rates then established (which are reduced, as given above, to the cawnie), were applied by Mr. Lushington to the square *chain* of 158,400 square feet, or about 2 $\frac{3}{4}$ cawnies.

24 August 1827.

63. The inhabitants having represented the above rates to have exceeded those of the neighbouring districts, it is stated by Mr. Hepburn, that Mr. Lushington promised to reduce them to the "rates obtaining in all the surrounding pollams;" that his successor, Mr. Parish, in fusly 1212, accordingly did so reduce them; but that Mr. Cochrane, who succeeded Mr. Parish, finding, in fusly 1213, that the inhabitants "had not extended their cultivation as they had promised to do, on the favourable rates of teerwa being granted to them," reverted in that year to Mr. Lushington's original assessments, with reductions to a small amount, and in fusly 1214 reduced these rates still further; but he goes on to say, that "in determining the rates of poonjah teerwa for fusly 1215, it appears that Mr. Cochrane had recourse to the private accounts of the villages, in which there appeared a number of private contributions and disbursements of the inhabitants, principally for the support of their small village pagodas, the expenses of certain feasts on particular days, borne by all the village in common from their accounts, the pay of the village shroff, whom they almost every where entertained during the seasons of collection, to save them from loss on bad coins, the expenses of such inhabitants (while absent) as were occasionally called away from their families on the affairs of the village, of which all bore a part, and a long list of a similar description are entered. The total amount contributed by the people for these and other purposes was taken and collected upon the quantity of cultivated lands, and the average of these added to the former teerwa, upon all classes indiscriminately. The amount of these expenses varying in every village, caused so great an increase in the number of the rates of teerwa, that in the first class they amounted to 19 different rates, in the 2d class there were 20, and in the 3d, 20, and in the 4th and 5th, 18 each."

64. The following is an abstract of all the above variations in the poonjah field assessments of the Nadoomundalum talook, of which the materials are taken by me from Mr. Hepburn's letter quoted above:

Appendix, No. 107.

	In Mr. Lushington's time, or Fusly 1211, per Cawnie.	In Mr. Parish's time, or Fusly 1212, per Cawnie.	In Mr. Cochrane's time, per Cawnie.			
			Fusly 1213.	Fusly 1214.	Fusly 1215.	
	Pgs. f. c.	*Pgs. f. c.*	*Pgs. f. c.*	*Pgs. f. c.*	*Pgs. f. c.*	*Pgs. f. c.*
1st Class - -	1 7 4	- 37 2	1 3 8	- 41 52	1 18 13	1 - 29
2d ditto - -	- 38 70	- 27 62	- 35 79	- 31 38	1 4 78	- 31 38
3d ditto - -	- 24 49	- 20 66	- 27 34	- 23 11	- 38 51	- 24 5
4th ditto - -	- 11 8	- 15 58½	- 7 10	- 15 5	- 32 13	- 16 53
5th ditto - -	- - -	- 11 8½	- 10 32½	- 12 8	- 23 11	- 10 14

It was on the exhibition of this last increase that Mr. Hepburn, on the 24th August 1807, supported by Mr. Hodgson, as stated in his report of the following month, proposed to the Board of Revenue to reduce Mr. Cochrane's last rates of assessment to the lowest rates ever assessed under the Company's government, or to those of fusly 1212, established by Mr. Parish. The grounds of Mr. Hepburn's recommendation were, first, Mr. Cochrane's rates for fusily 1215 being in themselves excessive; 2dly, their being unjust in adding the private village expenses to the former public tax; 3d, their being unequal in subdividing the assessment of these village expenses at the same rate on all classes of land indiscriminately; and, 4thly, the rates for fusly 1212 being those obtaining in Madura, and in the surrounding pollams.

65. The Board of Revenue, in their reply of the 15th September 1807, granted to Mr. Hepburn discretionary authority to reduce Mr. Cochrane's teerwas, as he had reported in unqualified terms that they were oppressive, and higher than in the neighbouring districts; but they expressed their surprise at his observation, that he "could not find in the office of the collector the record of any principle upon which Mr. Cochrane might have proceeded to fix the poonjah teerwas. By Mr. Cochrane's report for fusly 1215, the Board were informed that a survey assessment and ryotwar settlement had been by him concluded in* 9 talooks; that although a ryotwar rent had not been made in the remaining districts, the assessment of the different descriptions of land had been determined by the survey, and it only remained to subdivide the gross Revenue on each field, and to particularize the rent to be paid by each ryot." The Board, under these circumstances, were "desirous of receiving some further explanation on the points adverted to."

66. To this call Mr. Hepburn replied on the 4th July 1808, and dwelling chiefly on Mr. Cochrane's additions, varying "in almost every particular village from 1 to 400 per cent.," he explained that it was alluding to the circumstance of the rates of teerwa depending "upon the extent to which the inclinations or resources of the inhabitants enabled them to contribute to the ceremonies of their pagodas, to the expenses occasioned by the detention of its representatives at the cutcherry, while attending to the concerns of the village, and other circumstances of a similar nature, rather than to fertility of the lands, which induced me to use the expression of my being unable to find any fixed principle upon which the rents had been raised, as I expected that in so important an undertaking, as at once altering, to a great extent, the general rate of assessment of a country, the basis of the calculations would have been preserved, experience of the ability of the lands to bear it shown, and the rise made equal and proportionate to all gradations of soil, instead of depending on accidental circumstances, such as are above described." Accordingly, his successor, Mr. Cotton, on the 20th March 1816, reports to the Board of Revenue, that when Mr. Hepburn revised Mr. Cochrane's poonjah assessments in fusly 1217, "the rates which obtained in fusly 1212 appear to have been re-established in the talooks of Streevellypootoor (Nadoomundalum) Sunkerninarcovil and Punchamahl. In those of Sharenmadavy, Nelleeamblom, Vedoogramon, Bremadasem, and Tinnevelly, the general rule seems to have been, to add to the rates prevailing in fusly 1212 half the increase in the rates of fusly 1215; and in the Streevyoontom talook, to allow a reduction of 10, 15 and 20 per cent. in the rates of fusly 1215, as on inquiry, and on inspection of the village accounts, appeared equitable and proper." In the talook of Tencausy "the assessment on the *peshanum* punjeah was there fixed at the average rate of the two preceding years' collections; and the *carr* poonjah at the rate of fusly 1212, with half the difference between that and the average rate of fusly 1215 added to it.

Nunjah lands.

67. Having thus given a brief abstract of the rules pursued in fixing money field assessments on the dry lands, a few remarks respecting the former administration of the Revenue

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* Sharenmadavy, Cadyum, Vedoogramum, Nelleambalom, Palamcottah, Tachanellore, Bremadasem, Nadoomundalum, Sunkerninarcovil.

from the irrigated land seems requisite to the correct understanding of my observations respecting the present state of the Tinnevelly district.

68. The nunjah lands of Tinnevelly have not yet been classed or assessed with money rents, but they were measured in fusly 1212 by Mr. Parish, with a rod of 20½ English feet, the square of which, 420¼, was reckoned an extent of land requiring one measure of seed to sow it, and 168 of these were deemed what is locally known by the name of *a seed cottah*, being the extent of land *usually* sown with that quantity of seed, though of course the quantity actually so sown varies with the nature of the soil. This measurement gives to each *seed cottah* the extent of 70,602 square feet, which, by some error in calculation, has hitherto in Tinnevelly been reckoned equivalent to 70,644 square feet. The land measure for the nunjah land is consequently the *seed cottah* of the above extent; whilst the *chain* of 158,400 feet regulates the measurement of the poonjah lands, as before stated.

69. It is worthy of incidental notice, that though the survey gave an addition of 16,845 cottahs of nunjah, and 17,144 chains of poonjah to the cultivated land, Mr. Cochrane's letter to the Board of the 24th March 1804 shows that this was not, as in some other provinces, attended by any material additional assessment. In the nunjah lands, where the chief receipt had hitherto been a share of the crop, whatever might be the extent of the land cultivated, he treated this increased measurement as merely nominal; and though the increased number of cottahs increased the old *yawunnah*, or money tax, on these nunjah lands, levied at so much per cottah, as subsequently noticed by Mr. Hodgson, it has since been abolished. In the poonjah lands, Mr. Cochrane had no doubt that "some inhabitants formerly cultivated a larger extent of land than others for the same rent," but he adds, "when it is determined by survey, the whole will be equalized." The survey, therefore, even of the poonjah lands, went rather to equalize than to raise the public tax upon them.

Paragraph 43.

Paragraph 44.

Paragraph 45.

70. Mr. Hodgson attempts to trace the history of the revenues of Tinnevelly so far back as the year A. D. 1738, and observing, that "in the government of the Hindoos it was not the custom to measure the land," meaning the *nunjah* lands, he states, that "of the gross produce of every cottah, from four to five cottahs were paid to the circar in kind, and in some villages 40, 45, or 50 cully fanams per cottah of land was entered in addition in money." He then goes on to specify the Revenue annually from A. D. 1744 to 1805, showing that a share of the produce in grain generally commuted into money, and a separate tax in money itself, under the denomination of *yawannah, nuzr*, &c. was invariably assessed on the nunjah lands; the ryot's share varying from 40 to 50 per cent. of the net produce, at which last rate it was finally settled. He adds, that on our assumption of the Carnatic in 1783 and 1790, "the country was rented out by villages; and that from fusly 1211, the first year of the Company's Government, to fusly 1216 inclusive, the same share as allowed the inhabitants during the nabob's management has been continued; but the additional tax in money has been increased from an increased measurement of the land. During this period the country has been nominally rented by villages. I say nominally, because, in the first place, the Carr harvest has always been divided with the inhabitants, such part only as remained unsold at the time of forming the dowle being added to the rent; in the next place, because the circar has always taken in kind about three-fifths of the circar share of the peshanum crop; the rents have never been concluded before the end of February, and have sometimes not been finished before the end of May, so that there has always been an aumannie management for seven months; in one case for nine months; and in two instances for nearly eleven months; and although there has been a rent, sibbendy have annually been employed to superintend and estimate the peshawnum crops before permission has been granted to the cultivators to reap it;" and recommending the abolition of the *yawannah*, or old money tax, on the nunjah land, and the substitution of a tank and curnum merah in lieu of it, as has since been effected in the mode detailed in Mr. Hepburn's letter of the 17th October 1807, Mr. Hodgson concludes his Report by proposing the introduction of a village, instead of a ryotwar, settlement, into the Tinnevelly district.

71. The village rent was accordingly introduced, in the first instance, for three years, or from fusly 1218 to 1220. A temporary village settlement then intervened for one year, or fusly 1221; and the village leases were renewed for ten years, or from fusly 1222 to 1231 inclusive.

Past Settlements.

Paragraph 50.

Paragraph 66.

72. When, in this last year, the lands of Tinnevelly reverted to the Government, our knowledge of the province and of its true resources continued, and still continues to be most lamentably deficient. Our information respecting the management of the native governments is confined to the scanty abstract contained in the Report of Mr. Hodgson, who does not state the sources whence it was drawn. Under our own Government the nunjah lands have, from fusly 1211 to 1231, been rented out in the gross by villages. Mr. Hodgson expressly states, that "although the average produce of each nunjah village for a series of years is procurable, if a field rent on nunjah land be deemed expedient, no account of the average produce of each field* can be obtained." Yet, because these rents, fixed in the gross on a village, had, from fusly 1211 to fusly 1217, been partly realized in kind from the under ryots, and after taking advances of grain from them the Government credited the same in the gross to the renters, who paid in money only the balance of the rent, the amount of which was not determined until the fusly year had nearly closed, he terms these rents "a detailed management for six successive years;" and treating detail as the sole object of ryotwar, not as the mere means which it employs, for far more important ends, he urged on a village settlement for 14 years more, considering sufficient

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* No doubt is entertained of the existence of such accounts, the difficulty is to obtain them.

information to have been obtained of a province of which we then possessed, and still possess, little correct Revenue detail.

73. The settlement of the nunjah lands from fusly 1211 to fusly 1217, like those which followed them to 1231 fusly, never were ryotwar, but merely gramwar. The Government fixed their demand on the village in a total sum by dowle or estimate, and contracted with a few renters to pay the same; the payments of individual ryots and the assessments on individual fields were left to be regulated by custom undefined. The occasional interference of the Government in anticipation of the demands of the renters, from fusly 1211 to fusly 1217, did not tend to define individual rights, or to fix particular assessments. It was an irregular scramble for that which formed part of the gross rent, and for which the renters obtained full credit in their accounts at the close of each year; it indeed partially opened to the Government officers a temporary direct communication with the people, but only to close it again at the most important period of the Revenue year, the end of the fusly, when the amount due by each ryot is settled, and the sum levied on each field is known. It is then chiefly that useful knowledge of Revenue detail can be obtained; but all attempt at its acquisition was frustrated by this arrangement, and it was still further prevented by the money lease settlements, subsequently introduced from fusly 1218 to 1231.

74. In the poonjah lands indeed, some advance to better information had been made; for, from fusly 1212 to fusly 1217, as before explained, money assessments on each field had been established; and in fusly 1215 a direct settlement even had been entered into with each ryot by Mr. Cochrane's issue of ryotwar pottahs; but further improved knowledge of the country was prevented by the abandonment of that arrangement in the two following years (fuslies 1216–17), and by the subsequent application in fusly 1218 of the same settlement to the poonjah, as had been resolved on for the nunjah lands.

Recent Settlements for fuslies 1232, 33 and 34.

Paragraph 13.

Paragraph 4.

Paragraph 14.

75. This was the general state of affairs in the province of Tinnevelly at the expiration of the decennial lease: I then find the Board of Revenue, in their proceedings of the 16th January 1823, proposing to extend to Tinnevelly the same settlement as had been resolved on for Tanjore. In this last province they observe, that "there being a standard quantity of grain taken as the mailwarum for each village, it is commuted into money at a standard price, which gives a standard amount in money for each village: this being once allowed, it becomes only requisite hereafter, in adjusting the settlement, to add or deduct a certain per-centage in money, or to confirm the standard;" and they accordingly proposed that the same settlement should be adopted in Tinnevelly, in "those villages which are fully cultivated, and where there is not likely to be much fluctuation in the produce." Where a variation was "expected to take place in the quantity of the mailwarum of each village," it was proposed "to fix the mailwarum of the year, and then, as the case may be, to commute it into money, either at the standard price, or at a certain per-centage above or below it."

76. The Government accordingly, on the 1st May 1823, concurring in these recommendations, decided, that "the mailwarum being fixed for each village, and the standard price being also fixed on an average of ordinary years, the settlement is to fluctuate only as the actual price varies ten per cent. above, or five per cent. below that standard; the settlement is to be made with each individual meerassidar, unless where any of them do not provide for the cultivation, when it is to be made with the cultivating ryot."

77. The Board of Revenue, in their proceedings of the 6th November 1823, and the 15th August and 17th November 1825, have reported on the settlements subsequently framed under these instructions, by the collector in Tinnevelly, during fuslies 1232, 1233 and 1234.

78. In the course of my inquiries I have been led to infer that none of these settlements have been made as contemplated by the Board and the Government.

Nunjah lands.

79. Instead of proceeding, as intended by the Government, to fix permanently a standard government share of the produce (mailwarum) in those villages which are usually fully cultivated, and an annual one in the others, upon the whole village in the gross, to be subdivided according to the best information procurable of the produce realized by each ryot, or reaped from each field, the first process adopted was to obtain an average rate of produce *per cottah* for the nunjah lands of each village; and to rent out, at this simple uniform rate of produce, every cottah of nunjah land situated within its limits that might happen to be cultivated, whatever its real produce might be.

80. The material error in the outset of these settlements does not seem to have been known to the Board of Revenue. The rents of the collector differed entirely from the settlements contemplated by Government, in leaving the standard produce of every village to vary annually with its cultivation, the mere rate per cottah, not the extent of produce, being contracted for. The renters agreed to pay so much produce per cottah; but they did not agree to pay thus for any defined number of cottahs; the contract was therefore highly defective; it did not fix that which the Government chiefly desired to fix, viz. the produce of each village. Another defect in it was, that one invariable rate per cottah was fixed, without reference to the necessarily variable extent of cultivation. In a season of the usual supply of rain, when the common extent of land, good and bad, in a village, is cultivated, the nunjah produce may give an average of six cottahs of produce per seed cottah, the defective produce on the bad land reducing the average on the more productive soils; but in a season of drought, when the supply of water is sufficient for the cultivation of only half the usual lands of the village, and the more productive soils alone are consequently cultivated, the application of this reduced average to the lands then under cultivation

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

would be a gross under-assessment; they may produce 15 cottahs, and would be rated at only six; and the reverse will hold true when irrigation and cultivation are more than usually extensive. It was therefore not only a defective contract, but one, in seasons of reduced cultivation, unfavourable to the Government; and as it was annual only, and optional with the people, the advantages were entirely on one side. It was moreover in all seasons an assessment which, if duly observed, must have proved most unequal on the inhabitants. To use the words of the sub-collector, in his report for fusly 1235, "the whole of the lands of each village are assumed to be equally productive, which is of course seldom or never the case, the best and worst lands are therefore invariably assessed in an inverse proportion to their productiveness."

81. This settlement, however, existed chiefly in the collector's accounts: that it could have had any extensive practical operation in the villages was out of the question. In those villages, indeed, where the lands are periodically changed, which are 348 in number, the lots, to quote again from Mr. Kindersley's report, "being made up with reference to the relative fertility of the fields of which they are composed, this inequality in the assessment is of comparatively little consequence;" and here, but here chiefly, the collector's settlement partially stood. In many even of these villages, and in nearly all the 468 other villages, where each man's particular lands are permanently defined, and not liable to change, the ryots in the rented villages proceeded to subdivide anew, amongst themselves, the total rent fixed by the collector on the nunjah lands, in a manner of which he has no record. In most of these last villages, the ryotwar settlement of some former particular year has been selected as the standard for the subdivision of the collector's rent. In others, to the number of about 100, the average produce of each field, as ascertained from the *sthullumout-puttee*, or field accounts of produce, from fusly 1211 to fusly 1217, has regulated the distribution of the rent. But in nearly all of these villages a completely new settlement was framed, the details of which differed entirely from those of the collector's settlement, a correspondence existing in the totals alone.

82. Even where a new subdivision of the collector's rent did not take place amongst the ryots generally, and the rent, from the nature of the season, proved favourable to the contractors, the sub-collector, in paragraph 25 of his report, expressly states, that its advantages were very often confined to the few principal inhabitants who entered into the contract with the Government. They adhered to their contract as regarded the circar, but, instead of realizing from the other ryots their respective rents at the rate in money which they had agreed to pay to the Government, they took from them their waurum in kind, and converted the settlement into "a village rent, the profit or loss of which the head ryots take upon themselves, and thus monopolize the liberality of Government."

83. Besides the error of distributing the produce at this unequal and objectionable rate *per cottah* in these rented villages, one distinct average rate of produce per cottah was fixed in each rented village for the carr crop, and quite a separate one for the peshanum crop, in the same village; not only was error thereby multiplied, but the revenue accounts of fuslies 1232, 1233, and 1234, have been hereby involved in inextricable perplexity, from the same villages in one year having been rented for the one crop, and under aumanie for the other. The Board of Revenue, however, in their proceedings of the 21st March 1825, discovered that the two crops had been separately settled; and by directing that the rents should thereafter be for both crops, or not at all, similar confusion, in fusly 1235, has been obviated.

84. The average per cottah for the carr and peshanum nunjah crops in each rented village was obtained, not from any recent accounts, but from the accounts 20 years back, when many of the several villages must have been in a state of cultivation very different from their present condition. This arose from no accounts of produce being procurable for the period of the village leases, which commenced in fusly 1218. The settlements from fusly 1211 to 1217 inclusive, involved, as before stated, the receipt of a considerable portion of the produce in kind. Where money had been collected, it was converted into grain at the prices of these years; and after deducting from the gross or *kham* amount the *towcoof* or remissions allowed in these years, the *net* average produce, which gave the net settlements for these years as reported to the Board, was divided by the average land then under cultivation, and the result was the standard average produce per cottah assumed for the rented villages.

85. This average produce was converted into money as follows: for each separate village, the prices from fusly 1222 to 1230, or nine years, were taken; thence were rejected the prices for the two highest, and for the lowest year; and the average of the remaining six years was assumed as the standard price. The current price was fixed for each village in the hoozoor from returns made by the amildars of the current prices in the chief towns and principal villages, including nearly half within their jurisdiction. In fusly 1232 and 1233, the commutation price in the rented villages was regulated by a combination of the standard and current prices, as directed by Government; but, as pointed out by the Board of Revenue in their proceedings of the 17th November 1825, the *current* instead of the *standard* price was applied in fusly 1234 to the rented, as well as to the aumanie, villages, giving an additional Revenue to Government of *Rs.* 32,582. 1. 7. in that year.

86. From the foregoing remarks, it will be obvious that material errors found their way into the assessment of the *rented* villages during the imperfect settlements effected in fuslies 1232, 1233, and 1234. But perhaps the greatest error of all was one altogether independent of the amount of assessment, viz. that none of these settlements were formed, either in the rented or aumanie villages, "with each individual meerassidar," as had been expressly

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

expressly directed by the Government. Where no rents existed, and an aumanie management in consequence prevailed, the settlement of the collector went no further than to fix the revenue of the entire village with the curnum, with whom exclusively all details rested. Where rents were agreed to, from one to six, or in a few large villages as many as ten persons, signed a muchelkah to pay the fixed rate per cottah on the nunjah, and the usual teerwas or money assessments on the poonjah land, and this was the whole of the jummabundy.

87. Not only was there no *ryotwar*, no settlement with the ryots individually, but the *gramawar* agreements for the whole village with the few principal inhabitants collectively, in the rented villages, went to fix only the *rates*, not the *extent of land* liable to pay revenue to the Government. It remained to ascertain this, at the close of each fusly year, for both the aumanie and rented villages, from the curnums alone, in whom exclusively all the details of these settlements centred; and hence the expression of the sub-collector of "the jummabundy accounts having hitherto consisted of a goashwara (abstract) of the cultivation, and teerwa of each village," and of nothing more.

88. In a district like Tinnevelly, where abuse and corruption on the part of the native administration had, even under the native governments, become so systematically organized as to degenerate into the general levy of a bribe, subsequently converted into a public tax, viz. the *yawannah* abolished by the British authorities, it was particularly requisite to adopt energetic measures against the renewal of such practices; and therefore, when the country returned on the hands of the collector at the close of the decennial lease, it is matter for particular regret that he confined himself to defining the amount to be levied from each village only, and thus left all details to the curnums, or principal meerassidars. The time had arrived for breaking through a system which, by keeping both the Government and the ryots in ignorance of individual assessments, tends to cover depredations on each; and former local circumstances, as well as the habitual inclination of the people to comply without resistance with all demands made by those clothed with public authority, rendered it imperative, where the public demand on each field could not yet be fixed, at least to define by a pottah the demand on each ryot, as had been directed by the Government.

89. That abuses have been practised, from the want of this precaution in Tinnevelly, seems to admit of no doubt. The extent of the *tufreeks*, or exactions, in excess of the settlements, have, I fear, been considerable. The following abstract is the amount of those given by the inhabitants themselves to the Board's sheristadar in two villages through which the camp passed, to which I have added that of a third village respecting which information had been previously given to the collector.

Talook.	Villages.	Fuslies.	Settlement C. Chucks.	Tufreek.	Per-Centage.
Tencausy -	Kadianellore	1222 Decennial Rent	5,981	509	8 $5\frac{3}{16}$
		1223	5,981	241	4 $-\frac{3}{8}$
		1224	5,981	124	2 $-\frac{29}{32}$
				875	
		1232 Aumanie	5,487	340	6 $2\frac{1}{4}$
		1233	4,002	509	12 $7\frac{1}{4}$
		1234	4,450	326	7 $3\frac{1}{4}$
				1,177	
Ditto -	Soondra-pandien -	1233 Annual Rent	2,735	278	10 $2\frac{5}{16}$
		1234	2,304	192	8 $3\frac{1}{2}$
				471	
Sunkerninar-covil -	Coravellan-danellore -	1231	848	204	24 1
		1232	1,205	98	8 $1\frac{1}{4}$
		1233	914	233	25 5
		1234	945	65	7 –
				601	

90. I see no reason to doubt the truth of the statements given respecting the two first villages. But to ascertain the dependence which is to be placed on these, as well as upon that respecting the third village, would require the time and local knowledge which a resident Revenue officer alone can command. A few details of the expenditure of the above tufreeks may be requisite to explain the chief objects of such contributions.

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

91. The following are the principal items of the expenditure, in the last-mentioned village, of the tufreeks, to the extent of cully chuckroms 601 *.

		C.Chs.	F.	As.
When the late collector came, batta expended three times in fusly 1231		24	2	10
once in 1232		12	–	–
		36	2	10
When the engineer came, batta expended once in 1231		17	2	8
The above, as per the accounts of the Mahajunoms, Pedda Veera, Raghava and Chinna Veera, Raghava Soondra Sastra Turuf Mainum, Vanamamallapillay, the Curnum Shevagoomathapillay, and the Shroff Palavand Shungoo Moodely.				
To the head sheristadar Jeevunrow		33	–	–
In fusly 1231, the late collector and the cutcherry personally fixed the poonjah turm; Jeevunrow, with the Sumperdy Kistrapillay, reduced the turm 150 chuckroms per fusly in fusly 1232, given by means of Chennacolumputty. Babareddy and Shengrareddy, and Permaulreddy to Kistnapillay, and by his means to Jeevunrow.	S. Pgs.			
To Kistnapillay, by means of the above	16 } 32	36	3	–
Ditto - of Shevagoornauthapillay in 1231	6			
Hoozoor head Gomastah Gopaulrow, by means of the above Curnum - 1231	5 } 10, or	16	5	–
Ditto - ditto - 1232	5			
Hoozoor Gomasta Venketrow by the Curnum, 1231	4 } 12	19	8	–
Ditto - ditto 1232	8			
Late Amildar Vurdarajapillay 1231, by his father-in-law Shashapillay, given by Palavand Shungoo Moodley	10 S.Ps.	26	8	–
Batta	10 C. Chs. 3 Fs.			
Late Amildar Nelleapapillay, by means of Maneom Vanama malla pillay, batta	30 pags.	51	1	–
Late Amildar Soolramoneya Moodely, by means of Chinna Veera Ragava	20 pags.	49	6	31
Batta	30 chs. 3 fs. 13 as.			
To his man	2 pags.			
To the talook Hindovie Gomastah Vycoonta row		6	2	–
Ditto - ditto Shashagherry row		2	1	–
Ditto Malabar Gomastah Alagheo numbea pillay		11	5	8
Ditto - ditto - Chokalingum pillay		3	4	12
To Pagoda Gomastah Maradoo permaul pillay		19	2	12
Pygust Ameen Vasa row		1	3	–
Ameen Cotarel nautha Moodely		2	6	2
Murramut Maistry Vencatachella Moodeliar		3	2	–
Police Roysom Soobramoneyapillay		–	7	4
Roysom Mootoosawmy Moodeliar		1	–	–
Talook Shroff Drevium Chetty		–	8	–

Then follows long payments to Revenue peons of various amounts, each distinguished by name.

	Chs.	f.	a.	C.Chs.	F.	As.
Late Taruf Maneum Vanamula pillay				84	1	2
1231	27	3	–			
1232	38	9	8			
1233	–	4	–			
1234	17	4	4			
Pedda Veera Ragana				9	5	12
Chinna Veera Ragana				6	2	13
Shendoor Soobra				6	6	8
Shroff Palavana Shengoo Moodely				78	1	11
1231	11	5	6			
1232	10	3	–			
1233	12	2	–			
1234	53	1	5			

	Chs.	f.	a.
His pay	16	–	–
Cooley	15	–	–
By his means	47	1	11
	78	1	11

Number.

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* These items will be noticed hereafter.

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

	Chs.	f.	a.
Number Curnum Shevagoornautha pillay	27	3	4
Irlapillay	3	3	–
Ramassawnyreddy	7	1	–

92. Of the expenditure in the other villages before stated, a similar account can be given from the record of the Board's Serishtadar, but the following particulars of the 509 chuckroms levied in fusly 1233, in the village of Cadianellore, will be a sufficient specimen of the whole.

	Chs.	f.	a.
Tinnevelly batta	165	–	–
Tencausy ditto	23	7	8
1st, Vencatram took	6	6	–
2d – – ditto	1	6	2
For the Zillah Court, suit Meerassidar Soondrum took	9	9	–
Going to Tencausy for Tuccavy Mahagenoms, batta	5	–	$5\frac{1}{4}$
To the peon Palaney	–	8	6
Tencausy Punjayet, batta	93	–	–
Tehsildars son-in-law Ragoonadarow	1	6	8
Moonshee Cootaul Nota pilla	1	6	8
Tehsildar Arnachella Moodely, bathing the idol at Courtallom	6	6	–
Peon	–	1	–
Peons batta to examine crops	2	–	2
Palenqueen bearers batta of Amildar	1	4	–
Moozoomdar to examine crops, batta	1	6	–
Talook peon	–	1	–
Yotal Moodely to examine crops	–	2	–
To the Mahagenoms going to Tinnevelly, batta	3	4	–
Ditto – – ditto going to Tencausy	1	–	8
1st, Batta	1	3	8
Zillah Court fine on Mahagenoms	166	–	10
	493	8	13
Balance with the Mahagenoms	5	6	$4\frac{1}{2}$
	499	5	$1\frac{1}{2}$
BALANCE	9	6	$14\frac{1}{2}$
	509	2	–

93. The principal meerassidars have executed muchulkas, explaining that the expressions Tinnevelly and Tencausy "batta" used at the top of this account, are the cant terms by which in their accounts they distinguish the bribes paid to the former head hoozoor sheristadar and to the amildar respectively, stationed at these places. Similar entries of chucks. 224 in fusly 1222 and 132. 2 in 1232, for the head sheristadar, and other minor sums for the amildar, are found in the accounts of this village; and in those of the village of Soondrapaundium the payments are,

—	To the Hoozoor Servants.	To the Talook Servants.	Other Payments.
In fusly 1232	23 $9\frac{5}{8}$	166 $4\frac{3}{4}$	88 $4\frac{25}{32}$
Ditto - 1233	11 $6\frac{1}{2}$	92 $-\frac{3}{4}$	87 $1\frac{51}{64}$

making the bribes to the talook exceed even those to the hoozoor servants.

94. During a cursory progress through the district it was not possible to enter into any extensive detailed inquiries into such abuses; but my general impression is, that the extent to which extra payments on the one part, and corruption on the other, have been carried in this district, would seem almost incredible, were it not too evident that, from the want of a proper system of account, the whole of the actual details of Revenue have been allowed to devolve on the curnums, at whose mercy both the government and their ryots have been placed.

95. In nunjah lands, where no field assessments have as yet been introduced, it has been already stated, that in many of the rented villages the rent was monopolized by a few of the principal meerassidars, who realized from the others their mailwarum, and exclusively enjoyed the profits of the rent; and that in most of the other rented villages the ryots sub-divided anew amongst themselves the total amount of the collector's settlement, in

a manner of which the curnum alone has any record. In either case much room was necessarily left for the exercise of discretion in fixing the amount of individual payments; and the curnum, by judiciously availing himself of his local information, could thus vary them so as best to suit his personal interests. In all amanie villages, where the Revenue is received in kind, the extent to which fraud may be practised is proverbial; but, besides the means which in this respect are common to Tinnevelly with other districts, it possesses one which, so far as my information extends, is peculiar to itself. No public record exists in the collector's office, nor even in the talook cutcherries, of the established rates of deduction to be made from the gross produce of the nunjah lands before it is divided between the government and the ryot, nor even of the share due to the Government when such division actually takes place. The old jummabundy accounts of fusly 1217, and before the village leases began, indeed, partially show that, of the nunjah then cultivated, a portion paid the full, and another portion a favourable warum, but they do not show what particular fields, or what particular ryots, enjoyed this latter exemption from the full assessment. This, from the absence in the hoozoor and the talooks of any defined "warum dittum," is to be found in the curnum's accounts alone. "The mailwarum," says Mr. Kindersley, "varies in different villages, and in the same village upon different lands, from one-half to two-thirds, one-third and one-fourth of the gross produce, professedly according to the facilities of irrigation; upon which plea it appears by the accounts that considerable remissions have been made of comparatively recent date, quite unnecessarily, and without any authority." In this case also, the curnum's accounts are the sole record, his discretion the sole rule; and he has been left uncontrolled to dispense his favours to individual ryots, at the expense of the revenues of the State, whose influence he has usurped, and perverted to his own private ends.

96. The irregularities in the nunjah settlements indeed do not appear to have terminated here. In both the rented and aumanie villages, many of the nunjah lands have been granted on a favourable tenure, subject to a light quit rent, which, when fixed as payable in grain, is termed "*pautom,*" when fixed as payable in money, "*poruppoo.*" The difference between these favourable assessments and the full Government tax may be gathered from the following Statement of this portion of the jummabundy for fusly 1235:

——	Extent in Seed Cottahs.	Revenue.	Average per Cottah.
Nunjah lands - -	80,265	10,26,733	12 12 7½
Pautom - - -	6,198	47,808	7 11 5
Poruppoo - - -	2,109	8,900	4 3 6

It will hence be perceived that the general operation of these grants is, in the *pautom,* to exempt the holder from nearly one half, and in the *poruppoo* from nearly two-thirds of the annual public assessment.

To the Collector of Tinnevelly, 9th Sept. 1824.
From ditto, 19th inclusive 25th Nov. 1824.
To ditto, 27th inclusive 27th Jan. 1825.
From ditto, 18th inclusive 24th Feb. 1825.

98. Respecting the *pautom* tenure, the collector has already had a correspondence with the Board; which is referred to in the margin. He therein submits two Statements respecting these lands, of which the following is an abstract:

Number of Villages in which Pautom exists.	Number of Holders of Pautom.	Number of Pautoms held.	Extent of Pautom in measured Seed Cottahs.	Extent cultivated in Fusly 1233.	Revenue payable thereon.
					Rs. *a.* *p.*
286	1,132	588	8,886	5,674	46,452 5 8

24 Sept. 1825.

99. The favourable tenure on which these lands were held incidently attracted the notice of the Board of Revenue, and induced inquiry on their part, and it was finally reported by the collector, that "the *pautom* Revenue had hitherto been brought to account with the mailwarum of the village in which it was situated, not being distinguished from it." It was also represented that "to ascertain the value of the *pautom* lands was hardly possible. It is only lately that I have been able to ascertain the number of pautoms."

100. Such indeed is too correct a statement of the defective nature of the hoozoor accounts in Tinnevelly. The Revenue derived from lands exempted from a great portion of the public demand has there been confounded with the Revenue from those which pay the full assessment. Because something is derived from each, these two items have been clubbed together; and, though opposite, have been treated as not only similar, but the same. The distinction between the two has been properly preserved in the curnam's accounts alone, and the Revenue remitted by the Government upon the *pautom* lands has, for a time, been entirely lost sight of in the hoozoor and talook accounts. The following is a Statement of the difference

between the account of these alienations, as registered in the hoozoor in fuslies 1211 and 1215, and those at present enjoyed or claimed:

——	Granted, as per Mamool Measurement, in Fusly 1211.	Cultivated, as per Company's Measurement, Fusly 1215, Fusly 1233.	As per Amount claimed in Fusly 1233.
Vide Sunnuds - -	3,492	4,209 } 5,674	8,886
Koday Shykarum -	- - - -	196	
	3,492	4,406 5,674	8,886

101. It will be incumbent upon the collector to trace out the difference between the *pautoms* authorized by Mr. Lushington in fusly 1211, and those now enjoyed or claimed. Such part of the increase as may arise from a more correct standard of measurement having been adopted since that period may be admitted. It cannot increase the tax on these lands, as it confers no increase of land on the holders of these grants, but only more correctly defines in the accounts the true extent of them. But where new grants have been issued without authority by former collectors, or the servants under them, or where, under the plea of old grants existing from the villagers themselves, or from other native local authorities, former collectors since Mr. Lushington's time have extended the public register of such grants, they should be resumed. The principle to be upheld is, that no one except the ruling power itself is competent to alienate the public Revenue; and that the grants thereof by former collectors, their native servants, or the villagers themselves, are totally invalid, and cannot be admitted into the public registers of the Government without opening a door to the grossest abuse. The authority of the collector must therefore be interposed to prevent such irregular alienations, and to put down a system of account which tends to exempt from all control so extensive a fund, and to render it liable to be perverted to improper purposes.

102. Most of the foregoing remarks as to the *pautom* lands apply equally to the *poruppoo* also, except that the alienation of Government Revenue under this head has been less in amount, and, from having undergone no discussion by the Board of Revenue, has not been so much scrutinized by the collector. This tenure, however, is of nearly double the value of the other, and as such I am informed that lands under it have been obtained by some of the former hoozoor native servants. Ramasawmy Naick, Mr. Hepburn's former head sheristadar, is stated to have acquired 138 cottahs of land in this tenure; and, uniting ostentation with fraud, to have piously presented a part, if not the whole, to one of the principal Hindoo shrines in the province. This land, when so granted to him, was, indeed, certified to be old waste; but it is notorious in the district that far the greatest part of it was at the time cultivated land, though, from holding the office which he did at the head of the former collector's establishment, he found little difficulty in obtaining a certificate to the contrary from the tehsildar and the village officers. Too great vigilance cannot be exercised in guarding against every such description of abuse. Any relaxation of the customary control on the collector's part over the accounts of such alienations may lead to petty depredations upon the Revenue which, though they do not greatly affect the amount of the receipts at the Treasury, may, as in this case, prove too powerful for even the head native servant to resist; and when corruption or abuse reaches him, it flows back in a thousand channels through the whole of the talook and village establishments, each of the subordinates in his turn being constrained to wink at the frauds of his inferiors, and all combining to keep the European officer in a state of ignorance, by denying to him that any accounts exist, nay, by ceasing to keep them as usual, lest, if forthcoming, they prove the frauds which they themselves have committed.

103. The want of due control over the curnums, as regards the nunjah lands, extends indeed to the still further items, of which an abstract is given below for fusly 1235.

——	Extent in Seed Cottahs.	Revenue.	Average per Cottah.
Nunjah mel Poonjah -	9,609	36,159	3 12 2
Vanpyre - - -	4,700	45,678	9 11 6

104. The former includes dry crops grown on wet or irrigated land, the latter is the term by which garden produce is here distinguished, and refers to all those crops of which the produce is usually sold by weight, and not by measurement. The public assessment on these two destriptions of crops is payable in money, at so much per cottah, varying not only in every talook, but in every village, and even there also, with the nature of the crop grown, the rate on each kind of produce being different, according to the rules prevailing

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

before the introduction of the British Government. Though the old jummabundy accounts of fusly 1217 may be used as some check upon the rates of assessment now entered on these items in the curnum's accounts, the latter have hitherto, exclusively, I believe, been adopted as the rule for fixing the assessment at the jummabundy.

Poonjah lands.

105. From field assessments having been formerly fixed on the poonjah lands of this province, I was at first induced to hope that an opening for discretional assessment by the curnums, such as had been practised with respect to most of the nunjah or wet lands of the district, could not have existed with regard to the poonjah or dry lands. But on examination I found that here also the same discretional power had been exercised by the curnums.

106. The poonjah lands were assessed many years ago; but there are a number of villages, to the extent of about 53 in the Nadoomundalum talook, and several elsewhere, in which, from the greater proportion of the land being waste at the time of the survey, from some accidental omission to class the fields at that time, or from the loss since then of the detailed survey accounts, no record now exists of the detailed assessment on particular fields, though the total assessment on the village is known, say as follows:

	Extent in Chains.	Rate of Assessment in Cully Fanams.	Amount in Chuckrums.
1st Class - - -	25	10	25
2d Ditto - - -	25	5	12½
3d Ditto - - -	25	3	7½
4th Ditto - - -	25	2	5
	10	4)20	50
		—5, average rate of assessment.	

107. Instead of classing these lands anew, and entering the same quantity as before, at the former rates of assessment, as should now be done, the average rate of assessment, say five fanams, has been assumed as what is termed the *evoo turm* or *average* rate, and applied to whatever land may be under cultivation; the whole poonjah lands of each village being thus taxed at one uniform rate *per chain*, like the nunjah rented lands *per cottah*.

108. Nothing could well be more clearly lowering the tax on the more productive, and increasing it on the less productive soils; but, as from the necessary influence of wealth, the former are in general in possession of the principal men of each village, whom chiefly it is the interest of the native servants to conciliate, this rather promoted than prevented the arrangement.

109. Had a ryotwar settlement been made in the remaining poonjah villages, of which the field assessments in *detail* exist, the evil would have stopped here; but, as before stated, this precaution was omitted. The collector's settlements in these villages also did not go beyond the gross assessment fixed by the survey on the entire lands under cultivation, say 50 chuckrums, or 100 chains. The field details indeed existed, but no use was made of them; they were not employed, as intended, to define the rent payable by each ryot; and thereby the curnum was enabled, here, likewise, to introduce the *evoo* or *average* assessment, and to tax all the poonjah lands of each village equally at the same rate, reducing the assessment on the richer soils held by the wealthier ryots, at the expense of increasing it on the poorer soils held by the inferior inhabitants of the village. When it is considered that, besides this power of altering the assessment, the curnums had also the means of annually modifying the extent of the poonjah fields, from no rate existing that a field should be taken in certain proportions, or not at all; that a necessity consequently arose to measure the cultivated part of each field annually, and to leave that measurement to the curnums alone; and when it is added that the poonjah lands cultivated in fulsy 1235 amounted to 122,382 chains, paying *Rs.* 3,26,782, average per chain *Rs.* 2. 10*a.* 4*p.*, some notion may be formed of the farther discretional powers of assessment thus vested in the curnums during the former settlements from fusly 1232 to fusly 1234 inclusive.

Settlement for Fusly 1235.

110. The present collector found in the district a defective system of account, and of control. The ignorance, and I fear the corruption, of two successive head native servants, and his own inexperience in Revenue details, prevented the discovery of past defects, which, for the sake of future reform, it is incumbent on me to notice. But it is grateful to turn from so unpleasant a duty, to point out the improvements introduced by the collector in the settlement during the late fusly 1235, and to suggest such other measures as appear requisite in this district.

111. The settlement for fusly 1235 has been ryotwar. In coming to a direct settlement with each ryot, and defining individual payments by the distribution of pottahs, a great check has been imposed on the unauthorized exactions which hitherto seem to have been so prevalent. In the poonjah or dry lands, the sub-collector, from his less extensive charge, had leisure to insert in each pottah the teerwa or assessment on each field. But this the collector had not time to effect; and neither has taken any khetwar or field account of the jummabundy, either in the talooks, or in the hoozoor. The result, however, has been, that the poonjah teerwas, or money assessments, established in fusly 1217, have been reverted to, except in the villages alluded to by me in paragraph 106, where, previously to a new survey, or at least to a new classification of the fields, the *evoo* or *average teerwa* has for

the present of necessity been confirmed. The assessment of the nunjah lands cultivated in fusly 1235 was conducted on the same defective system as in fusly 1234, except that the payment of each ryot was defined in his pottah, according to the curnum's rates of previous fuslies, that the sub-collector in his division fixed the commutation price at one uniform rate for each talook, and that the prices generally are not open to the objections stated respecting those for fusly 1234.

Future Settlements, and other new arrangements suggested.

112. Of the expediency of a new survey, or at least of a new classification of the poonjah lands, in the villages alluded to in paragragh 106, there can, I presume, be no question. For the other villages of the Nadoomundalum talook, to the number of 98, as well as for most of the poonjah villages in the other talooks, the field assessment accounts in detail exist; there is not therefore the same necessity for a new survey of these villages; but I am not satisfied as to the expediency of confirming Mr. Hepburn's reduced field assessments of fusly 1217 on these lands.

113. From the correspondence before recited on this subject it will have been remarked, that the Board of Revenue at the time entertained great doubts of the expediency of reducing Mr. Cochrane's teerwas, as fixed in fusly 1215. Mr. Hepburn's arguments against them are founded chiefly on their newly including the sums levied in different villages, independently of the government dues. Now, if the items so levied were actually expended in support of the village churches, or festivals, or in the payment of the village shroff, or of the batta, or extra expenses of the village community, when attending the cutcherry, as was Mr. Hepburn's belief, the inclusion of them inadvertently in Mr. Cochrane's teerwas was an error, to be justly corrected by his successor. But if the village taxes thus included in the teerwas of 1215, by Mr. Cochrane, were mere (*babs*, or) items, levied indeed under the above denominations, but, like the "Tinnevelly or Tencausy batta" before mentioned, well understood by the people to express perquisites, which, like the *yawannah*, since abolished by our Government, had been long formerly, or were then usually, paid by the villagers to the public servants, the inclusion of them in the public assessment was no additional demand on the people. They had been realized from them, perhaps for ages, under the native governments, as regularly as the public taxes, of which they in fact formed a part; and when the British Government, in lieu of the servants who under the native governments had hitherto subsisted on such perquisites, substituted an organized establishment to whom they newly paid salaries granted by themselves, this fund of ancient perquisites became as much a part of the public resources as the *yawannah, nuzr*, or any other similar items previously incorporated with the Land Revenue in the native accounts; and its inclusion by Mr. Cochrane in the teerwas was the only effectual means of checking corruption, by preventing the newly-paid servants from continuing to levy for themselves those customary fees which a people, proverbially attached to custom, are ever ready to pay; and which, since the reduction of the teerwas by Mr. Hepburn, they have reimposed under the denomination of "Tinnevelly and Tencausy batta," or of other specious names.

114. But if Mr. Hepburn was mistaken in his inferences; if these village taxes, be their origin what they may, constitute the ground of Mr. Cochrane's increased teerwas in a few instances only, and that increase in general was caused, not by the inclusion of them all, but by raising the rates of the poonjah assessment in one village to a level with those of other villages in its vicinity, or by doubling into one item the usual native assessment, for instance, on five acres of land, which had hitherto been levied from it as two items, in the shape of an assessment of half the amount on two crops of five acres each, which it invariably produced, and which led to this land being erroneously classed by the native government as twice five or ten acres; then the foundation of Mr. Hepburn's reductions in fusly 1217 would appear to have been fallacious.

115. These suggestions are not hazarded on mere conjecture, but on an examination of the Mahratta accounts, which formed the basis of the abstract English enclosures contained in Mr. Cotton's letter to the Board on the 30th March 1816; indeed, Mr. Hepburn's own proceeding confirms these impressions; for I do not find him excluding from the teerwas the particularly objectionable items noticed in his Reports, where Mr. Cochrane may have inadvertently included them, but reducing Mr. Cochrane's teerwas universally in some talooks to the standard of fusly 1212, in others to the extent of half their new increase, and in one talook to the extent of 10, 15 and 20 per cent., when there existed no grounds whatever for Mr. Cochrane's increased teerwas standing good to these respective extents, which did not equally apply to their standing good altogether. I may add the curious fact, that though Mr. Cotton's letter above quoted shows that, in the Tencausy talook, Mr. Hepburn's reduced assessment in fusly 1217 imposed a tax of c. chuckrums 1. 8 on the peshanum, and a separate assessment of 1. 4. 36 on the carr poonjah crop per chain, being respectively 17 *fans.* 60 *c.* and 14 *fas.* 53 *c.* per cawney, or a total of *c. chs.* 3. 2 36 per chain, or 32 *fans.* 33 *c.* per cawney on the two crops of that talook, the practice has been to levy on one crop the lower of the two alone, or fanams 14. 53 per cawney, and on the second crop, not the second teerwa, or the higher one also; but *the difference between the two teerwas* being fanams 3. 7 per cawney, the assessment on the two crops being consequently confined to the higher rate on one crop alone, and never extending to the aggregate on the two crops separately.

116. The foregoing considerations lead me to infer that the representation made to the Board of Revenue in 18—, respecting the reducting of the poonjah teerwas in Tinnevelly during fusly 1217, having in general been unnecessary, and this measure having been made the cover for much abuse by the native servants, may deserve more attention than it has yet received. No assessment should be disturbed on light grounds, particularly an

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

assessment favourable to the people; but I think that there are sufficient grounds for examining once again the ground work of former proceedings, with the view of deliberating as to the expediency of modifying what has been done. If my impressions should be confirmed by futher inquiry, it may eventually be found proper to revert, to a certain extent, to Mr. Cochrane's teerwas of 1215, though where the additions then made by him to the previous rates of assessment were apportioned on them at one uniform rate indiscriminately, as stated by Mr. Hepburn, without due attention to the maintenance of the previous proportions in which they stood to each other, which had been regulated by the nature of the respective soils on which they were assessed, this defect in Mr. Cochrane's proceedings may require amendment before his teerwas can be reverted to.

117. Before closing my remarks on the poonjah lands, it may be proper to notice some complaints which were made of double teerwa having been levied on the same land when it produces two crops. This does not appear to have been the intention of Mr. Hepburn's rates of teerwa for fusly 1217, except for the Tencausy talook, where, from the vicinity of the hills, and consequent frequency of showers, two crops are usual. Elsewhere, I doubt its expediency, when the crop is raised by rain; but where the second crop is produced by water procured from wells dug by the people, the levy of the poonjah teerwa a second time seems agreeable to established custom, and may perhaps be necessary to prevent the abandonment of the old wells, which might be the consequence of exempting altogether from assessment the produce of new wells. The second crop thus raised can also easily afford to pay the mere poonjah assessment.

118. The final arrangements to be adopted respecting the nunjah lands of Tinnevelly is a general question, so intimately connected with the future settlement of the neighbouring districts of Tanjore and Trichinopoly, as to require very mature consideration. Meantime there seems no useful end, but on the contrary great disadvantage, to be derived from maintaining the present average assessment of produce *per cottah* on the rented villages. The object in the nunjah lands is to pave the way for a fixed field assessment, by subdividing the total produce on each nunjah village, as nearly as possible, according to the quantity reaped from each field, or realized by each ryot from the whole of his fields, and not according to any one uniform rate *per cottah*, which never can be applicable to all lands indiscriminately.

119. With this view it is not requisite actually to receive the produce itself in kind, or to expose the government to all the frauds of an aumanie management. In those villages where the cultivation of the nunjah land is liable to little variation, it will be sufficient to fix permanently the average gross produce of the village, as ascertained by the best account, and to require the ryots to subdivide the same at equal and just rates amongst themselves, according to the produce of the fields occupied by each; to protect the poorer from the oppression of the richer ryots in this distribution, where they cannot agree amongst themselves, to call in arbitrators from the neighbouring villages; and after the distribution is settled to the general satisfaction of the people, to bind them to adhere to it, by recording the produce for which each is responsible in their individual pottahs, taking every opportunity of obtaining correct accounts of the produce of particular fields, and of comparing them with this assessment, in order hereafter to check any final settlement which it may be resolved to introduce into these lands.

120. In those villages in which the nunjah cultivation is so variable as not to admit of being fixed at any permanent standard, it might be settled annually by the collector, the subdivision of it being, notwithstanding, regulated by the ryots as above explained, to be also defined in individual pottahs.

121. To grant, as at present, a more favourable commutation price to those villages which agree to a mere average assessment of produce *per cottah* than to the rest, never appears to have been the intention of the government. Where the people may agree to fix an average produce on the entire village, and to subdivide it on their lands as above proposed, the present favourable commutation prices in the rent villages might be continued, for such was the object in view when they were sanctioned; but an average produce per cottah leaves the total produce to depend in the rented, as in the aumanie villages, entirely on the extent of land which may chance to be cultivated, and is rather an aberration from, than an approach to, a correct account of the produce of each field, the great desideratum preliminary to the introduction of permanent field assessments. But be the commutation price what it may, whether a *standard* price in the villages settled as above proposed, *or actual* price, as in the aumanie villages, it seems liable to great abuse to allow it to vary in every different village. The adoption of uniform rates for each talook, as introduced by the sub-collector, seems to me a material improvement, though his rates have reference to the prices rather in the principal villages where a market is at hand, than to a wholesale rate sufficiently below the same to cover the additional expense which the ryot in remote villages must incur to bring his grain to market; this latter is the rate to which the collector should ever incline.

122. Where resort to aumanie, or to a division of the produce in kind, in the nunjah lands cannot be avoided, the fixing of a standard waurom dittum (table of the shares due to Government and to the ryot respectively) is indispensable, and should receive the collector's earliest attention.

123. I have already noticed, that the teerwas on *nunjamail, punjeah* and *vanpyr* vary with each crop grown, and in each village: they have not been revised since the introduction of the British Government, and are heavy upon some particular articles, such as beetle, turmeric, plantains and tobacco; and light upon others, such as indigo, chillies, most vegetables and hemp. When final arrangements are adopted respecting this province,

these rates should be modified, equalized and revised, with the view of fixing some better defined and less variable teerwas for each talook, for these two descriptions of produce respectively.

124. As might be expected, the issue of individual pottahs during the late fusly 1235 has revived disputes about the landed tenures, of which, from such documents not having been issued before except in fusly 1215, and from the consequent want of all direct communication with the people during the last 20 years, the Revenue officers have had some difficulty in disposing. The villages in Tinnevelly are classed as follows:

Surva Mauneam, Government dues *entirely* alienated - -	97
Shotrium, Government dues alienated, except a mere quit-rent -	78
Alienated in whole or in part - -	175
Ekbhogum - 1st - - - - - - - - - - -	284
Arida Carray, 2d - - - - - - - - - -	468
Sournadayem, 3d - - - - - - - - - -	348
Not alienated - - - -	1,100
TOTAL - - - -	1,275

Of the unalienated villages, the first class are held by one single person; the second, by *many in severalty*, the fields belonging to each person being permanent or unchangeable, and the possessions of each man consequently separate; the third are held *by many in common*, having various shares in one general property, the field held by each being liable to periodical change. A distinction has been made by Mr. Lushington between those villages which are held by brahmins and soodras respectively, the former being termed *agrahara*, the latter *pandara*; but, as he himself states, this is "in fact, more a distinction of *caste* than of *tenure*." The villages of which the lands are held in common are termed also *pungenulle*, whilst the term *bhutwurtee* has been applied to denote those of which the lands are held in severalty, particularly if they are brahmin villages; of the brahmin villages Mr. Hodgson notices another distinction, known by the term *dhurmasenom*. One of the Hindoo princes is stated to have "removed the greater number of the former cultivators of the fertile villages on the banks of the never-failing Tambrapurney river, and settled thereon numerous brahmins from the northern parts of India, on terms of rent extremely favourable:" but this distinction is now merely nominal; for these *dhurmasenom* villages have long been assessed, like the *maunium* villages from which they were thus formerly distinguished. Besides the above, I find a class of villages the tenure of which is described by Mr. Lushington, in his report of the 29th December 1800, paragraphs 96 & 97, and which are distinguished by the peculiarity of the holders of them possessing no power to sell the lands which they occupy: these are known in Tinnevelly by the name of *peroomput*, of which the meerassy or *private* right is considered to be vested in the Government itself. The term used to denote these villages means, either *the place of the great* or *a vast place*, an etymology equally favourable to their having been originally considerable tracts of waste newly cultivated, of which the supreme authority had never conferred the meerassy right on any one, but retained it to itself; or villages of which the meerassy, formerly enjoyed by individuals, has escheated to the Government, to whom, as distinguished from the people, it now belongs.

29 Dec. 1800.

125. There is no correct account of the total number of these *peroomput* villages; but in the Nadoomundalum talook I found them to be 28, and it is probable, therefore, that they may be numerous in the other talooks. Whether the power of selling the lands in these villages, where the land may be a saleable property, should not be either newly conferred on the ryots holding the lands thereof, or acknowledged to be vested in them, is a question which, I think, should be referred to the Board of Revenue for the decision of the Government.

126. The irrigation of nunjah land communicates to the soil such superior fertility and productive powers as enables it to produce to the occupant a net landlord's *rent*, when poonjah land, of even a superior description of soil, may barely produce a profit to the labourer sufficient for subsistence. The meerassidars in the Southern Provinces, particularly the brahmins, whose caste prevents their engaging as actual labourers in the field, finding from experience that this is the case, have concentrated their stock, their cattle, slaves, &c., exclusively on the nunjah, or irrigated lands, and continuing to cultivate them as farming landlords, have long drawn from them a *rent*, and from time immemorial have transferred them as saleable property; but though their title to the poonjah, or dry land, may have been originally the same, finding it productive of no *rent* at all, they have very frequently, particularly when brahmins, unable themselves to practice agriculture, given it up, on a mere nominal rent, to soodras, whose caste not excluding them from the labours of the field enabled them to draw at least a bare subsistence from the soil. Where they did not introduce such soodra cultivators the Government have granted anew to such persons, as the means of subsistence, the cultivation of those poonjah soils, which to the brahmin meerassidars were of no value.

127. Indeed, even where the Government have granted to the brahmin who cultivates the poonjah land a remission of one fourth (or *chatur bhagum*) of the public tax, the brahmin has generally found it more for his interest to abandon the cultivation of the poonjah land

to the soodra, who pays the full tax, and to retain his *chatur bhagum* alone, than to cultivate the land himself.

128. Hence the *poonjah* lands in the Southern Provinces, instead of being in the possession of the actual meerassidars of the village, are found to be often, particularly in brahmin villages, in the possession of a class of hereditary soodra tenantry, who, under the denomination of *oolcoodies*, hold, either from the meerassidars, or direct from the Government itself. In the natural course of increased population and extended agriculture, the poonjah lands thus originally occupied must, from the extended occupation of inferior soils, gradually in time begin to yield some landlord's *rent*, an effect which has no doubt been promoted in Tinnevelly by reverting, in fusly 1235, to the assessments defined by survey on each field. The consequence has been, that the pottahs in the *poonjah* lands have often been claimed by both parties, whilst in the *nunjah* lands the right of the meerassidars exclusively to receive the pottah is universally acknowledged.

129. In such disputed cases the meerassidar should be called upon to prove that the *oolcoodie* holds from him, and not direct from the Government. If he can show that the oolcoodie has usually paid to him toondoowarum, *swamy-bhagum*, *chatur-bhagum*, or any other such rent paid by an under-tenant to his superior, this is conclusive proof that the tenure of the *oolcoodie* is held through the meerassidar, with whom exclusively, in such cases, the Government should come to a settlement for the poonjah lands, and not with his under-tenant. Indeed, besides the permanent duty of the Government to support all individual rights, additional security is hereby given to the Revenue by the private saleable property in the land which the meerassidar, in nearly all the Southern Provinces, unquestinably possesses. If, on the contrary, the meerassidar fails in such proof, and cannot otherwise show that the oolcoodie was placed in the poonjah land *by his means*, then the actual possession of the soil, on failure in proof of a superior title, gives its occupant, the *oolcoodie*, a title to come to a direct settlement with the Government, who in such a case will infer that the *oolcoodie* was placed in possession by themselves on the failure of the meerassidar to cultivate and pay the revenue, a failure which, by Indian common law, has been held fatal to every such title.

130. The number of pottahs issued in Tinnevelly during fusly 1235 has been 60,825; what proportion of these were issued to brahmins, to soodras, or to other castes, and what proportion to meerassidars, or to oolcoodies, has not been, but should in future be, ascertained accurately. It is roughly estimated that the oolcoodies may be nearly a third of the whole, and that, of the remainder, one third may be brahmins.

131. Besides the several items of Revenue before alluded to, I find in Tinnevelly one to the amount of rupees 27,887. 15. 5, of which the particulars are as follows:

	Rs.	*A.*	*P.*
Fish rent	6,379	–	2
Resumed deshacavel	5,539	9	3
Sundry fixed rents	1,918	–	–
Channel Tax	720	13	5
Nellawurree	5	3	7
Yawanna	387	6	9
Mail Vypoo, or Quit Rent:			
Paid by enamdar	1,201	15	5
Straw tax	8,989	1	7
Chiller baubut	2,746	13	3
Rs.	27,887	15	5

132. Each of these consists of many other minor items, as may be elucidated by the following specification of the numerous taxes included in the last mentioned sum of rupees 2,746. 13. 3.

	Rs.	*A.*	*P.*
	1	11	2
Mataudies tukreer	14	–	6
Punnawary *Nuzrkkiz ana futta*	239	14	2
Patom puroopa *bil mookta*	84	8	1
Neeranekum pooroopoo	226	–	11
Puller totee - ditto	375	3	4
Devul butta - ditto	10	13	9
Tukrur	6	–	4
Sumprete aneene	9	15	5
Noth shelavoo	5	10	4
Sorundee vurree	3	8	9
Matmakers reeds	211	6	11
Mullee potum poolivurree	120	2	–
Ramzan	3	12	–
Pillee vurtanah	63	1	9
Saderwared	4	5	8
Poonakoolum vary	–	4	4
Ditto tukreer	187	13	11
Goller pyada			

Aloogur

Appendix, No. 107.

Report of
A.D.Campbell, esq.
6 Nov. 1826.

	Rs.	*A.*	*P.*
Aloogur kanakee	54	7	4
Carpenter's jodie	4	10	8
Begging for shenkara chaury	4	9	8
Puttee canel	–	6	9
Puller alackee yavannah	16	15	7
Nata curnom kutgootta	132	15	7
Oyerta-veenaya kuroodea martanda kutlai	6	5	10
Meerassy vurree manum	86	15	–
Pudoovashookut	378	6	1
Sunkrantee	42	4	1
Kelavee Kodee	1	14	6
Sumrachee patum	21	12	–
Maganum keladix	1	9	2
Mauzumdar adum shelavoo	1	14	6
Merkal moodra	2	11	3
Roysom vertena	4	3	11
Termal odavee	408	6	–

133. Of the above taxes, some are peculiar to several talooks, others confined to only one; some prevail in a few villages of different talooks, and others again exist in single villages alone. Their rates also materially vary; thus the straw tax is, in some villages, a fixed sum, in others it is levied at 2 *fans.*, 1 *fs.* 6 *as.*, 1 *fm.* 14 *as.*, 11 *as.* and 8 *as.* per bundle, in others in kind, or at the rate of one bundle out of so many. The quit rent also is paid not only by the enamdars who hold lands, but by those who enjoy grants in money deducted from the jummabundy, and even a remnant of the abolished *yawannah* is found in this mass of petty undefined taxes, most of which bring no Revenue to the Government, but merely afford a cover for those exactions to which it is feared that the native servants in this province have hitherto been so prone. I am therefore of opinion that the collector should lose no time in reporting to the Board on these petty taxes, with the view to the public abolition of such as are objectionable, and the improved regulation of the rest.

134. The following are the remaining items of Revenue for fusly 1235 which have not yet been noticed.

Shotriums	*Rs.* 38,780
Tope Tarbund	1,19,220
Mr. Hughes and Hill rents	4,113

The quit rent payable by *shotrium*, or alienated villages, is liable to little variation. The revenue from groves or topes is large, and has of late increased. It is principally derived from the extensive Palmyra groves which skirt the hills of Tinnevelly in broad belts, and are cultivated with more care than usual elsewhere by the shanars, who in this district are numerous. The collector should take an opportunity of specifying the classes into which these trees are divided, and the assessment imposed on each. The last item of Revenue is derived from the Hill rents, and the payments made by Mr. Hughes for grants of land which he holds of the Government. The correspondence on this subject is noted in the margin, whence it appears that these grants were for so many *chains*, not *cottahs*, of land, thereby defining the grant to be for poonjah, not nunjah, or irrigated land. It having been stated to me that a great part of these lands are now irrigated, it seems proper that the collector should satisfy himself whether this is the case; and if so, that he should ascertain whether the water has been newly obtained by an outlay of individual capital, or diverted from other sources belonging to the Government, with whom, in the latter event, it will remain to decide as to its appropriation. The Tinnevelly district is indebted to Mr. Hughes for the introduction of the Bourbon cotton, coffee, senna, and other new productions; and there is no doubt, therefore, of his claim to indulgence and liberal support from all public officers; but the strict terms of such grants should never be transgressed without official sanction.

To the Board	dated	26	May	1806.
From the ditto		3	Jan.	1807.
To ditto		13	Aug.	1807.
From ditto		8	Sept.	1807.
To ditto		7	May	1808.
From ditto		18	July	1808.
To ditto		1	Sept.	1809.
From ditto		4	Jan.	1810.
To ditto		22	Oct.	1821.
From ditto		3	Aug.	1821.
To ditto		5	Jan.	1823.
From ditto		17	Feb.	1823.

135. From the total items of Revenue above noticed, to the amount, in fusly 1235, of rupees 16,82,064, deductions are made to the extent of 2,85,787, leaving a net Revenue of rupees 13,96,276.

136. The particulars of the above deductions, for pagodas and other Hindoo churches, are,

Devustanums	1,79,691	15	4
Maunioms, Enams, &c.	1,06,096	–	2
	2,85,787	15	6

According to the practice in Tinnevelly of sinking all alienations of the public Revenue, it has been the custom in this district to omit bringing the above large grants to account, by deducting them at once from the jummabundy. Nor has this system been without its advocate. Mr. Hodgson, in his Report of the 24th September 1807, specially notices with disapprobation "the practice of bringing the values of alienations to local institutions, or servants, to account as Revenue, and writing it off as charges;" dwells on "the delusion to which it leads," when comparing the charges of one "district with those of others," and "the

Report of
A.D.Campbell, esq.
6 Nov. 1826.

" the great but false addition produced to the general charges, as stated in the Presidency Accounts, by the arrangement;" and shows, that by the insertion of the above and similar items in the accounts of Tinnevelly, the " Revenue would receive a nominal addition of $41\frac{5}{8}$ per cent., the charges a nominal addition of 330 per cent., while the net Revenue would experience no change." But it is surely desirable that all accounts should show the truth, and the whole truth. If it be a fact that such extensive alienations have actually been made from the public Revenue in one district more than in another, for the support of public religion, charity, or other establishments, it is infinitely preferable that they should appear in the public accounts under these respective heads, and be subjected to due audit, check and examination, by the proper officers of the Government, than that the large revenues thus alienated should, by being sunk altogether, disappear as a receipt, and the expenditure of them, by being freed from established control, become subject to every possible abuse. Delusion springs from the omission, not from the record of such facts, and any increase apparent in the total per-centage of charge can easily in such event be traced to its proper cause in the details.

137. The consequence of the opposite system has been, that the large sum of rupees 1,79,691 per annum before noticed, has been deducted in the jummabundy from the settlement, sometimes of one set of villages, sometimes from that of others; and though annually brought into the public treasury, it has merely passed thence back into the talooks, along with other separate items of extensive expenditure, such as the curnum and tank marah, the tripany, chettrum, and other funds. No control on the part of the civil auditor has ever been exercised over this very large expenditure. An abstract account of it has indeed been furnished to the Board, but the disbursements have corresponded so exactly with the precise amount of this income, that I am inclined to believe much abuse has been practised in the unexamined details.

138. I was surprised to learn, that *besides this extensive Revenue*, the pagodas or Hindoo churches in Tinnevelly are endowed with lands to the extent, as estimated by an old native servant of the province, of nearly a lac of rupees per annum; respecting the exact amount or appropriation of which the Government, the Board, and the collector possess no information whatever. This is a fund which has hitherto been left exclusively to the control of the amildars. No account has been asked of it; none of course has been rendered. With such a revenue at their uncontrolled disposal, it would indeed be surprising to find any set of men incorrupt. Indeed, if abuses have been prevalent in Tinnevelly, I feel inclined to attribute them rather to defective arrangements, want of control, and consequent negligence or supineness on our parts, than to any radical defect in the character of our native agency, though it has not there been of the best school.

139. It may exemplify this to state that, whilst the sum of *Rs.* 1,79,691, before noticed, has been regularly brought through the collector's treasury, and thence disbursed again to the talooks, an opposite practice has prevailed as to the other large item of *Rs.* 1,06,096, also before noticed, which never has hitherto reached even the treasuries of the amildars. It has indeed been deducted from the jummabundy of the villages, to the extent of the following items:

	Rs.		
Fixed enam - - - - - - - - -	34,279	4	5
Enam, varying with the cultivation - - - -	43,861	3	10
Tarufdars' pay - - - - - - - -	8,535	5	–
Various deductions, such as *doopatee, chatur bhagum,* &c. - - - - - - - -	19,420	2	11
Rs.	1,06,096	–	2

But this money has been left to be annually paid by the *village* servants to the parties to whom these alienations were made. The present collector, within the few last months, has indeed remedied this defective arrangement to a certain extent, by directing the amildars to collect it into their treasuries, and to disburse it thence. It appears to me that, except such items as may be payable to the villagers themselves, being those chiefly to an inconsiderable amount included in the last of the above heads, the principal part of these items should be brought to account as Revenue, and be disbursed from the collector's treasury as charges thereon. Indeed, one item consists of the pay to one of the most useful description of his public servants, whom it is of consequence to place on a respectable footing; I mean the *tarufdars,* elsewhere known by the name of the *karkoons.*

140. The complaints made during the march in this district showed that further precautions on the part of the collector are requisite to put down the old native practice of the villagers, or poligars, offering to the servants of public officers passing through the country, batta and other petty contributions; a custom which it behoves every public officer, native as well as European, to abolish by a decided interference. The poligar of Itiapoor deputed a person to the head sheristadar of the Revenue Board, who accompanied me, with a present of 150 pagodas, which was of course declined, and due notice taken of it. From the items noted in paragraph 91 it may be inferred, that batta may at one time have been occasionally paid to the servants of the local officers; measures should therefore be taken to promulgate amongst the public native servants, and the inhabitants generally, the orders of Government, under date   respecting supplies; whilst it will be incumbent on the European officers in the district, by setting the example of enforcing these

orders strictly amongst their personal establishments, to abolish this most obnoxious custom, a continuance of which cannot fail to be discreditable to any district.

141. The chief other general complaints in this district were, first, the want of the usual support, on the part of the Revenue officers, to certain of the Hindoo ceremonies, on which subject the collector has received a petition to your address, which he was directed to forward; and, secondly, the representations made by the inhabitants of many villages belonging to Government against several of the poligars, for encroachments on the circar lands situated on the borders of their respective pollams, now held on the zemindarry tenure. The complaints on this last head are so numerous as to leave little doubt on my mind that many of them may prove well founded. Despairing of success in any open attack upon a strong government, whose power has more than once been displayed and felt in the southern pollams, the loose habits of this peculiar race of men, no longer under the control of the political authority of the collector, seems, in many instances, to have found vent in gradual but considerable encroachments on the Government lands in their vicinity; an intrusion in some cases, perhaps, facilitated by collusion with the principal Government ryots cultivating these lands, during the period of the triennial and decennial leases, when the superintendence of the concerns of these government villages was temporarily transferred from the hands of the collector to those of the renters. Proper energy should be exerted in opposing such encroachments in the first instance, lest the want of it may give rise to impressions unfavourable to the character which it is the interest of the British Government to maintain with this peculiar class of their subjects, or entangle us hereafter in legal difficulties in the recovery of our just rights: I accordingly recommend that the collector be instructed strictly to prevent all such encroachments for the future, and to assume the immediate management of all such disputed lands, not clearly included in the poligar's estates, until a report thereon is submitted by him; when the Government, on the recommendation of the Board of Revenue, can decide whether the same shall be given up, or the claimants referred to the courts for redress.

MADURA AND DINDIGUL.

142. ON the 21st August the camp entered the Madura district, and quitted it on the 27th; but returning from Tinnevelly on the 11th September, proceeded, until the 19th of that month, through the district of Dindigul; being on the whole about a fortnight in the two districts under Mr. Peter's charge.

143. Madura was originally a province of the Carnatic, transferred by the treaty of 1801 to the British Government; our Revenue management of it commenced, therefore, with fusly 1211.

144. The British took first possession of the Dindigul district in the war of 1767; and in that of 1780, whilst temporarily under our assumption, its Revenue affairs were conducted by the Resident at Tanjore, Mr. Sullivan. With these two temporary exceptions, it was enjoyed from the year 1772 to 1783 by Meer Sahib, the brother-in-law of Hyder, as his personal jaghire. In 1784 he was succeeded by Syed Sahib, whose peshcar was Rungarow, a very old man, lately pensioned by Government as one of my amildars at Bellary. In the war of 1790 we finally took possession of Dindigul, which, at the peace of 1792, was duly ceded to us by the treaty of Seringapatam. On our final acquisition of Dindigul the collections in Meer Sahib's time were considered to have been moderate; the Revenue from nunjah being received in kind, and from poonjah at various rates, according as the grain was what is termed *ghetty*, or firm in the husk; or *kakurn*, loose in the pod; varying also with the description of ryot who cultivated. The *putkut*, or fixed ryots, paid the highest rates; the *vellavursey*, or ryots having no hereditary claims, less; the non-residentary, or *yerrawadies*, less again; and the *poodoogoodies*, or new ryots, least of all. But in Mr. Wrangham's letter to the Board of Revenue of the 1st August 1794, whilst the assessment by Meer Sahib's successor, Syed Sahib, on the nunjah lands, is mentioned as still moderate, it is stated that the tax on the poonjah lands was newly raised by him to the excessive rate of 16 ½ cully fanams per cooley, on all land indiscriminately. Syed Sahib's collections for fusly 1194 are accordingly stated at 1,25,000, and afterwards only 1,00,000 chuckrums. On our final acquisition of this province in 1790, the lands were rented out by the first collector, Mr. M'Leod, to the amildars, until 1794, when a quinquennial lease with the head inhabitants was introduced by his successor, Mr. Wrangham, who was immediately afterwards removed to Masulipatam, and was succeeded by Mr. Wynch. The mal-administration of this officer gave rise to the Committee deputed to Dindigul in 1796, which terminated in Mr. Hurdis' appointment as collector, and the revision by him of these rents, which from fusly 1206 went on gradually improving from 44,000 to 50,000, 54,000 and 55,000 pagodas, until fusly 1209, when he commenced a detailed Revenue survey of the two provinces of Dindigul first, and Madura afterwards, terminating in fusly 1212. As Mr. Hurdis proceeded in this survey of Dindigal the lands of each ryot were granted to him for three years on an annually increasing rent, the last of which was the full survey assessment; but as some of these ryotwar leases did not commence until fusly 1211, the whole did not terminate until fusly 1213. In fusly 1214 the lands of Dindigul

Vide Board's Letter to Government, 3 Aug. 1815.

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

were assessed and put up to sale on the zemindarry tenure, which, however, immediately failed, and nearly the whole reverted to Government in fusly 1216.

145. In Madura, from fusly 1211 to 1213, annual variable settlements prevailed. In fusly 1214, the settlement was formed ryotwar on the survey money-assessments which had previously been introduced, and similar settlements continued there until fusly 1217.

146. From fusly 1217 to 1219 inclusive, a triennial village lease existed in both districts; but from fusly 1220 to 1223 such an accumulation of misfortunes befel these two districts as left no alternative but temporary annual settlements. An epidemic fever broke out about the year 1809, which at this period spread itself over the whole of these provinces, and raging with unabated violence for several years, it was estimated to have swept off nearly a third of the population. This was attended by a season nearly approaching to a famine, succeeded by a murrain amongst the cattle, and a year the most unfavourable within the memory of man. In the address of the Board of Revenne to Government, under date the 3d August 1815, the calamities under which these districts then laboured are exhibited in a strong light.

147. From fusly 1224, ryotwar settlements have been reverted to in both districts, as annually reported to Government; the modifications in the different assessments have occasionally been noticed, but the Board of Revenue have more than once called for explanations, which have not been furnished. In their proceedings of the 3d July 1823, they went into a very detailed examination of the collector's proceedings respecting the reduction of the survey assessment in Dindigul, to which they have since repeatedly called his attention, under date the 31st October 1825, and the 13th April and 19th June 1826; but before I enter into any remarks on the present management of these districts, a few observations seem necessary in explanation of the particular field assessments on which they are founded.

148. In Madura and Dindigul all the lands have been measured, and the fields classed and assessed, but they have not been numbered, nor does the register of the survey in Madura exhibit the assessment on each field, though it gives the principal *data* by which it is ascertained. This originates in the survey of the two districts having proceeded on principles somewhat different; in Madura, what is locally called the *turm*, and in Dindigul, what is denominated the *hooloos*, was introduced.

149. The object of both of these was the same, namely, to fix a money assessment on the land; but under the *turm* in Madura, each field was classed more with reference to the nature of its soil, of which a record was made in the register, than to any other criterion. Each field accordingly stands entered in the survey as padooga, kumsul, shevul munul, saralay or kuller, &c. of the 1st, 2d, or 3d classes; and this alone, with its extent and boundary, is what the register contains: it does not exhibit the money-assessment on each field. A *separate* table, or *teerwa dittum*, attaches a defined money-assessment to each of the above-mentioned descriptions of soil; and hence the field assessments in Madura, though not distinctly registered, are calculated. Under the *hooloos* system in Dindigul, the assessors, on the contrary, without exclusive reference to the particular description of the soil, estimated generally the productive powers of the land, and registered it in the survey, not as a field of such a *soil*, but as one of so much *produce*, entering also its assessment in money, by rates of commutation previously established. The *hooloos*, therefore, differed from the *turm*, in omitting altogether any registry of the nature of the soil; but it does not follow that it was altogether disregarded; the Board of Revenue, on the contrary, in their proceedings of the 3d July 1823, have correctly shown that the nature of the soil was not overlooked in the *hooloos*; indeed it seems certain that, in estimating the produce, the soil, the supply of water and of manure, and the crop standing on the ground, or its stubble, must all, more or less, have entered into the mind of the assessor, and the difference consists more in his omission to place these data on record than in any neglect of them.

150. But the *hooloos* in Dindigul has a great advantage over the *turm* in Madura, in registering in the survey the money-assessment on each field, which, in the other, remains to be calculated. The consequence is, that in Madura the ryots do not know the assessment on their fields so well as in Dindigul; and where a curnum, by mistake or design, alters the denomination or classification of any field, by writing *munnul* in lieu of *kumsul*, or 1st for 3d class, its assessment also, *ipso facto*, is altered, whilst a similar error or fraud cannot so easily occur in Dindigul, where the money-assessment being recorded, would itself require alteration in the register, which is checked by the knowledge the ryots possess of the amount therein entered as due in each field. This point seems to require the particular attention of the Board of Reuenue when they issue instructions for bringing the survey accounts of these districts into better order.

151. That such instructions are urgently requisite seems evident from the fact that, though ryotwar settlements founded on these surveys have been now in operation during the last 12 years, the collector, under date the 28th October last, reports, that of 705 villages in Madura, and 455 in Dindigul, the accounts for 182 in the former, and 27 in the latter, are not now forthcoming, either from their destruction by fire or white ants whilst in the curnum's hands, or by the non-delivery of them to the successors of those curnums who have died or been dismissed; that those for only 28 villages in Madura, and 166 in Dindigul, exist in the hoozoor; and that those for 523 villages in the former, and 412 in the latter district, exist only in Tamil, in the hands of the village curnums alone.

152. It must be evident that under such a defect of accounts in the hoozoor and in the talooks, no sufficient check exists upon the curnums. It is also remarkable that the alleged

deficiency is greatest in Madura; and it is a curious fact, that whilst Mr. Hurdis reported, on the 16th February 1803, very fully upon the *hooloos* introduced into Dindigul, no report is forthcoming on the *turm* established by him in Madura; nor do the records at the Presidency, or in the province itself, throw any light upon the grounds on which he abandoned the former for the latter system, introduced likewise by him in the southern or Dharapooram division of Coimbatore. His instructions to those who classed the lands in Madura are not to be found, the rules which regulated their proceedings are unascertained, and the proportion which the present assessment bears to those which previously obtained or to past collections is unknown.

153. It seems hardly possible, however, that an officer of Mr. Hurdis's Revenue experience should have committed such important documents as the survey accounts, the result of his labours during several years in Dindigul, and during one in Madura, to the curnums alone. From the discovery whilst I was in Dindigul of some accounts not supposed to exist in that district, I am inclined to think, that a strict scrutiny and further search will produce most of these missing documents, and as the Dharapooram division of Coimbatore was also under Mr. Hurdis's charge, I have requested the collector of that province to search his records to ascertain whether some of the Madura accounts may not have been lodged there. Mr. Hurdis's head peshcar, Bheem-row, now under the principal collector in the northern division of Arcot, informs me that in Dindigul the hooloos was very deliberately introduced, great labour and detailed inquiry having been expended on it for three years; and that nearly all the accounts were drawn out in Mahratta, not in Tamil only, as supposed by Mr. Peter. A similar course he states to have been observed in Madura also, as regards the accounts being generally drawn out in Mahratta; but the *turm* survey of it was completed in one year, fusly 1212, like that of South Coimbatore; and he explains Mr. Hurdis's silence respecting his two surveys there, by stating, that he always considered the *turms* introduced by him into those provinces merely as a preliminary temporary arrangement, requiring much subsequent revision before they could be adopted permanently, a revision which his removal, in the year 1803, to Madras, prevented.

154. It does not seem probable, under these circumstances, that the obscurity in which Mr. Hurdis's silence has involved the principles which regulated the turm assessment of Madura is likely to be dispelled by inquiries at this distant period; and its hasty introduction as a merely temporary measure is an additional reason for resisting any proposal for assuming it as a standard by which to regulate the assessment of other districts, as urged by a former collector in Tinnevelly, and now by the present collector, in the more deliberately assessed province of Dindigul. Happily for the province of Madura itself, the turm assessment on the dry lands is particularly moderate, in no case exceeding six cully fanams per kooly. The nunjah assessment, however, has not been considered so low.

MADURA.

155. In Madura the poonjah lands were measured under Mr. Hurdis by the natamkars and curnums in fusly 1212, by means of a chain of 25 fathoms*. Were each of these fathoms 6⅖ English standard feet, this would give a length to the chain of 160 feet, which the collector's servants stated to be the measurement of a certain space in the Dindigul cutcherry, established by Mr. Hurdis as the standard. This also will give a square of 25,600 square feet to the *goontah* or *kooley*, being only 10 square feet less than that old measure was reckoned by the Dindigul Commissioners, Mr. Harrington and Mr. M'Leod, in 1796; and it seems, therefore, more correct than Mr. Peter's present reckoning of only 25,039 square feet, which is not only 561 feet less than the old measure, as defined by the Commissioners, but is not reducible either to the standard above mentioned, as fixed by Mr. Hurdis, nor indeed to any other standard, except one involving a very minute fraction, not likely to be selected as the basis of such a proceeding. The nunjah lands were measured by a rod 24 feet in length, the square of which, 576, was termed a *goontah*, and 100 of these formed the cawney of 57,600 square feet, corresponding with that at Madras.

156. This measurement, however, under Mr. Hurdis, was conducted only by the village officers. It was not, consequently, deemed satisfactory by his successor, Mr. Parish, who caused the lands of Madura to be re-measured by the same standards, during fusly 1215, by public servants named monigars, employed specially for this purpose; but, though Mr. Parish thus corrected and revised the measurement of his predecessor, he does not appear to have disturbed the (turm) classification of the soils, or the corresponding (teerwa dittum) tables of assessment, established by Mr. Hurdis in fusly 1212. These do not seem to have been altered until they were reduced in fusly 1224, &c. by the present collector, Mr. Peter.

Vide the Collector's reply to Circular queries, dated the

157. Availing himself of the general authority granted on reverting to ryotwar settlements, to reduce the field assessments where they might be found excessive, the present collector, Mr. Peter, since fusly 1224 up to the present time, has at different periods reduced the *turm* assessment of Madura in 42 villages, containing nunjah lands assessed at *Rs.* 85,224. 13. 9. to the extent of *Rs.* 20,811. 9. 1., varying in each village from 7. 12. 1. to 34. 12. 9., and averaging in the whole 24. 6. 8 ½. per cent.; and in three of these villages, and two others, being in the whole five villages, he has reduced the *turm* on poonjah lands assessed at *Rs.* 7,907. 9. 3. to the extent of *Rs.* 1,666. 5. 10., varying in each from 20. 6. 2. to 42. 13. 7., and averaging on the whole 21. 1. 2. per cent., as shown in the following Statement.

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* The length of the fathom is left blank in Mr. Hurdis's Report on the Dindigul Survey, the only one upon which he reported.

DECREASE IN THE TURM OF THE ZILLAH OF MADURA.

Names of Talooks and Villages.	Original Assessment.	Decrease in Nunjah.	Per Centage.	Original Assessment.	Decrease in Poonjah.	Per Cent.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MADA COLLUM:						
1. Mada Collum	8,053 7 1	2,802 7 8	34 12 9	—	—	—
2. Avaniapoor	7,600 12 7	2,347 13 1	33 4 –	—	—	—
3. Chintan y	1,373 – 4	195 12 3	14 4 1	—	—	—
4. Velachary	4,595 5 10	945 4 1	20 9 2	—	—	—
5. Palavarayen Tope	386 13 2	57 – –	14 11 4	—	—	—
6. Vellengoodi	1,015 12 6	304 6 6	29 15 7	198 11 –	43 13 6	22 1 6
7. Tavara Manum	3,874 15 2	598 12 7	15 7 3	—	—	—
8. Ponnamani	2,217 12 1	591 10 9	26 11 –	—	—	—
9. Cochadee	1,649 7 1	492 9 3	29 13 8	—	—	—
10. Poodoo Colum	538 2 9	141 11 4	26 5 9	—	—	—
11. Nullapoor	7,554 9 2	2,306 8 8	30 8 6	—	—	—
12. Vundipoor	1,570 13 9	215 6 3	13 11 5	—	—	—
13. Codacotan	- - -	- - -	- - -	49 4 1	20 10 10	42 13 7
13 TOTAL	39,890 15 6	10,999 6 5	- - -	246 15 1	64 8 4	—
SOLLAVANDUN:						
1. Solavandun	5,532 15 11	1,375 12 5	24 13 –	—	—	—
2. Potalegrarum	1,901 3 1	523 15 8	27 8 11	—	—	—
3. Tingara	3,815 – 8	1,281 4 1	33 10 4	—	—	—
4. Mooloopollum	1,594 6 –	293 4 9	18 6 5	—	—	—
5. Echamadoo	801 11 9	220 4 8	27 5 9	—	—	—
6. Irangooli	1,675 7 4	418 4 8	24 15 7	—	—	—
7. Corpooputty	1,871 2 5	206 14 11	11 – 10	—	—	—
8. Poondavadoo	948 15 2	160 1 7	16 14 1	—	—	—
9. Manadimungalum	2,576 9 5	412 2 11	15 15 11	—	—	—
10. Gencoorbettoora	1,527 8 8	412 11 11	27 – 2	—	—	—
11. Vellamputty	1,139 15 11	274 6 11	24 – 11	—	—	—
12. Codimungal	1,157 – 1	247 6 3	12 10 4	—	—	—
13. Mallematoor	1,006 15 2	125 8 6	12 7 7	—	—	—
14. Seera Nelloor	2,003 2 10	243 6 3	12 2 5	—	—	—
15. Codendarampoor	110 10 4	21 12 –	19 12 –	—	—	—
16. Soolacoorchy	2,612 2 11	714 12 10	27 5 9	—	—	—
17. Tennoor	2,653 4 7	396 12 11	14 15 4	—	—	—
17 TOTAL	33,728 2 3	7,328 15 3	—	—	—	—
TEROOMUNGAL:						
1. Vadagra	311 15 9	92 1 10	29 7 7	—	—	—
2. Maicode	326 3 4	166 9 10	32 10 4	—	—	—
3. Vapacollum and Maurangoor	326 10 3	100 1 4	30 10 4	—	—	—
4. Calicade	1,153 4 7	89 6 11	7 12 1	5,902 9 11	1,203 5 10	20 6 2
5. Soondarapundi	3,905 2 2	710 13 8	18 3 3	—	—	—
5 TOTAL	6,023 4 1	1,099 1 7	- - -	5,902 9 11	1,203 5 10	20 6 2
ANAYGOOR:						
1. Vatandoor	610 10 11	134 1 7	21 15 2	1,483 3 6	331 15 8	22 6 2
2. Bandari	- - -	- - -	- - -	274 12 9	66 8 –	24 2 11
3. Coonavaracottah	519 9 2	137 4 6	26 7 3	—	—	—
3 TOTAL	1,130 4 1	271 6 1	- - -	1,758 – 3	398 7 8	—
MELLOOR:						
1. Cadaraputty	609 1 6	261 12 9	42 15 5	—	—	—
TOORUMBOOR:						
1. Sunkimungul	1,216 – 5	242 9 6	19 15 4	—	—	—
2. Rajajamberi	84 10 7	25 3 1	29 15 9	—	—	—
3. Pooliancollum	497 5 9	104 1 9	20 14 2	—	—	—
4. Sellamaun	1,218 1 3	267 5 11	21 15 –	—	—	—
5. Augadimungul	827 – 4	211 10 9	25 9 8	—	—	—
5 TOTAL	3,843 2 4	850 15 –	—	—	—	—
44 GRAND TOTAL	85,224 13 9	20,811 9 1	24 6 8½	7,907 9 3	1,666 5 10	21 1 2

158. The first notice which I find taken of the above reductions in the Madura assessment is the proceedings of the Board of Revenue, under date the 11th April 1816, reporting on the settlement for fusly 1224, in which they observe, "that the reduction in Madura has been confined to six villages, where an increase of cultivation has more than compensated for the lower rate of tax." In their subsequent proceedings, of the 26th October 1820, on the settlement of fusly 1229, they further remark, that "the collector states that he was induced, by the representations of some of the inhabitants of the Mandacollum talook, and by an examination of the crops for the present year compared with the produce of former years, and the average selling prices, to lower the assessment in several villages." But they add, "the Board will expect to receive, at an early period, detailed information regarding the reductions in these villages." In the following year, 1821, the Board, under date the 19th November, reporting on the settlement for fusly 1230, notice that "applications had been made for a reduction of the teerwas in some villages, but as the extent of the produce and the rise in the price of grain showed the complaints on this head to be unfounded, the settlement was made without any alteration of the former rates;" but in their proceedings of the 5th September 1822, reporting on the settlment for fusly 1231, they mention that "the collector had furnished a Statement, No. 3, showing the rates of the former teerwa, and of the teerwa now fixed on each class of land in the Madura villages; and he states, that on making the reductions he carefully investigated the nature of the claims and condition of the claimants. A considerable extent of land has, it appears, remained uncultivated in consequence of the poverty of the ryots, and weight of the former assessment; the Board therefore trust that the reductions which have been made will give relief to the people, and enable them to extend their cultivation in the current year."

159. It hence appears, that the reductions made by Mr. Peter in the Madura assessment were granted gradually, some in one year, others in another, and at the time the fact was reported to the Board of Revenue. The rates also were latterly stated; but the total extent of the remission in money never until now was brought into one view. This arose from the very objectionable circumstance of the reduction, when once made, entirely disappearing in every subsequent account of the jummabundy. It was noticed in the settlement of the year in which it was granted, but in those which followed the *net reduced* assessment alone, and not the original assessment, was entered.

160. The Board of Revenue will, no doubt, see reason to forbid the continuance of a system of account by which trifling annual deductions, which escape notice in detail, may gradually, but imperceptibly, amount in the aggregate to an extensive remission of Revenue; the omission of which from the annual jummabundy removes it from that periodical investigation and remark which its importance would otherwise necessarily attract. If the annual settlement always exhibited, as it ought to do, the survey assessment as the original demand, and all remissions whatever as deductions from it, this would be completely prevented.

161. Adverting also to the defective and rather conflicting information given respecting the grounds for these heavy remissions, to some of the causes stated in support of them, having been apparently of only temporary duration, and to the greater part of the villages in which they have been granted being *agraharums*, of which the lands are held by brahmins, it seems desirable that the principal collector should be called upon to report further on the local circumstances which induced the selection of these particular villages for remission, and on the causes which led to greater reductions being granted to some than to others. It seems requisite also that he should explain whether the remissions in each village have been made in one year only, or whether in any case remissions in different years have been repeatedly granted in the same village; also whether these remissions have been made at uniform rates upon each, or only upon particular classes of soil; and if the rates have differed in the several classes, why this has been allowed, and in whom the discretion of varying the same was vested; for under the present defective state of the *turm* accounts in the huzzoor, the want of all information as to previous assessments or collections, and the veil which covers the principles which regulated Mr. Hurdis' original assessment in Madura, I do not think there is information sufficient to induce them to recommend the Government to sanction permanently these heavy reductions in an assessment which has so long been nearly proverbial in the Southern Provinces for its general moderation.

DINDIGUL.

162. In Dindigul, both the nunjah and punjah lands were measured in fuslies 1210, 1211 and 1212, under Mr. Hurdis, with the chain of 25 fathoms before mentioned, as the standard subsequently used to measure the dry lands of Madura. The fields were also then assessed under the *hooloos* system already noticed, of which the details may be found amply explained in Mr. Hurdis' report of the 16th February 1803; Mr. Parish's, of the 24th April, and Hodgson's, of the 25th March 1808; and the more recent proceedings of the Board of Revenue, under date the 23d July 1823. The following was its result:

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

	Goontahs, or *Koolies.*		*C. Chucks.*	*f.*	*c.*	AVERAGE Per Goontah or Kooly. *C. Chucks.*	*f.*	*c.*
Poonjah gardens -	14,294	– 9½	20,144	–	9¾	1	4	1 7/16 ½
- - lands - -	3,37,584	– 12½	1,31,940	5	– ¾	–	3	4 71/216
Nunjah gardens - -	254	– 8¾	1,472	9	15½	5	7	13 14½/16
- - lands - -	35,814	– 7½	62,513	4	– ¼	1	7	7 1½/16
Total - -	3,87,948	– 6¾	2,16,070	9	10½			
Pasture in Pylney, or	11,986	– 2	599	3	– ¾			
						S. Ps.	*f.*	*c.*
			2,16,670	2	– or	1,31,315	14	12
						or		
Waste - - - -	7,30,880	– 7¾	2,14,594	2	–	*Rs.* 4,59,603		
Grand Total - -	11,30,315	– –	4,31,264	4	12			

Paragraph 159.

163. In reporting on this survey, Mr. Hurdis particularly mentions that he could not discover the standard of measurement according to which the former accounts of the curnums had been prepared; but, compared with their result, he states that his survey gave an increase in measurement of 141 per cent. in the waste, and 109 per cent. in the cultivable lands, which he truly describes as "enormous;" and he points out the new assessment of *St. Pags.* 1,31,315 on the latter as exceeding by 80 per cent. the settlements, and by 101 per cent. the actual collections, of the 12 previous years, from fusly 1200 to 1211. It does not, however, follow, as might be inferred from the Revenue Board's Minute of the 5th January 1818, which I drew up, either that the survey measurement of Dindigul is in itself incorrect, or that the assessment, though high in some of its details, is so excessive in the aggregate. The report of the Dindigul Commissioners of 1796 will show that, on our first acquisition of this province, great and general abuses prevailed for several years, involving a nearly universal fabrication of accounts by the curnums, and a heavy defalcation in the Revenue, which the Revenue Board's address to Government of the 3d August 1815, stated, in the year 1796 itself, or fusly 1206, to have stood at only *S. Pags.* 44,000, and not to have reached *S.Pags.* 72,000 until fusly 1211, though rated at *Cy. Pags.* 75,000 or *Cy. Pags.* 90,000, when ceded by Tippoo in 1792.

Paragraph 224.

164. To compare the survey field assessment with the reduced settlements or depressed collections of such a period, can lead only to erroneous impressions and false conclusions; and it is equally objectionable to compare the result of a new measurement, the same in nominal denomination with that formerly prevailing, without first ascertaining how its standard differed from at least the average of that of the same name formerly in use. This, Mr. Hurdis mentions, he was unable to effect, perhaps from the old measure differing in its standard in every village; and the impression which I consequently entertain against the accuracy of the comparisons he has drawn, as above stated, is strongly confirmed by the following information, taken from a statement furnished to me by the collector's cutcherry in Dindigul, exhibiting the survey as compared with the measurement and assessment in operation prior to it:

	Koolies.	As.	Assessment. *C. Chucks.*	*f.*	*c.*	Average. *Kooly.*	*C.Chucks.*	Chettougs.
Previously to the Survey	2,31,966	6¼	1,60,613	8	11¾	6	14	12
By the Survey - -	3,87,948	5¾	2,16,070	9	10¼	5	9	1¾
Increase - -	1,55,981	- -	55,457	–	10½	—		—
Per Cent. - -	54	16¾	p'cent. 34	5	7	—		—
Decrease - - - - - - - - - -						– 1	5 10½	
						per cent. 19	5 15¼	

165. If this statement be correct, and the collector can trace it to its source, the survey rates of assessment would seem on an average, or in the aggregate, to have been lower than those previously in operation in Dindigul; and the increase in measurement would appear to have been only 54 per cent., attended by an increased assessment at the reduced rate of only 34 per cent., in consequence of the lower rates of assessment newly imposed.

166. The collections of former periods are not now forthcoming for the whole district; but in 39 villages of which Mr. Hodgson makes a partial comparison given below, the result shows, in these particular villages, a decrease, instead of an increase, to have resulted from the survey, when compared with the collections of former times. The comparison of the whole district, however, had the accounts been forthcoming, would perhaps have given a different result.

	C. Chucks.
Collections in 1742-3 by Birkee Vencatarow of 39 villages - - -	1,02,115
Ditto - in 1773-4 by Meer Sahib - - - - - - - - -	97,512
Ditto - average of six years from 1784 to 1790 by Syed Sahib - -	79,328
Total - - - -	2,78,965
Average - - -	93,898
Mr. Hurdis's settlement of fusly 1212 - - - - - - - - -	81,024
Decrease - -	12,874, or $15\frac{14}{16}$ per cent.

167. To prevent erroneous conclusions, it seemed requisite to show that, compared with such accounts as are forthcoming of former collections, at a time when they were not improperly depressed, and compared with former assessments, the aggregate of the survey is not so excessive as it might otherwise appear. It is true that its rates, on an average, fall below those of the previous assessment; yet, as these must have included the excessive poonjah rates of Syed Sahib, the present rates may still be too high, and the increase by measurement, which is not satisfactorily explained, has to the people been equivalent to an increased rate of tax. Concurring in the opinion expressed by the Board of Revenue in their proceedings of the 23d July 1823, "that the teerwas fixed on the more highly rated poonjah lands were too heavy," it is unnecessary to add to the above a recapitulation of the grounds so fully detailed by them for this inference; it will suffice to state that my local inquiries confirmed this impression. The produce on the finer soils seems in the *hooloos* to have been estimated at its full amount, and the commutation rates have been high, especially near Dindigul, where the presence of a large body of troops under Meer and Syed Sahib tended to enhance the prices of former years. The following is the result of the investigation which I instituted on the spot into the survey assessment of two villages in Dindigul, and two in Coimbatore, situated in the vicinity of each other, on the frontier.

Nallampully Village, in the Jyempully Talook, of Dindigul.				Poonevareddy Village, in the Dhurapooram Talook, of Coimbatore.				
				As per Assessment fixed by Mr. Hurdis.			Reduced Assessment fixed by Mr. Garrow.	
——	Per Kooly of Dindigul.		Per Ballah of Coimbatore.	Per Ballah, 1st Sort.	Per Ballah, 2d Sort.	Per Ballah, 3d Sort.	Per Ballah, 1st Sort.	Per Ballah, 2d & 3d Sort.
	Cully fans.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Poonjee, 7 Sorts	9	1 14 6	12 5 1	8 13 -	8 1 3	7 5 6	5 14 -	5 4 7
	6	1 4 5	8 5 7	8 1 3	7 5 6	6 9 9	5 9 3	4 6 6
	5	1 1 -	6 15 5	7 5 6	6 9 9	5 14 -	4 11 2	3 13 1
	4	- 13 7	5 9 1	6 9 9	5 14 -	5 2 2	4 1 9	2 15 -
	3	- 10 2	4 1 1	5 14 -	5 2 2	4 6 6	3 8 5	2 5 7
	2	- 6 9	2 12 6	5 2 2	4 6 6	3 10 9	2 10 3	1 12 2
	1	- 3 5	1 6 3	4 6 6	3 10 9	2 15 -	2 - 10	1 7 6
	Per Cawney.							
Garden, 4 Sorts -	1 8 -	3 13 1	25 - 11	17 10 -	16 2 7	- -	The same as in Mr. Hurdis's time.	
	1 5 -	3 2 10	20 14 1	16 2 7	14 11 -	- -		
	1 2 -	2 8 9	16 11 3	14 11 -	13 3 6	11 12 -		
	- 9 -	1 14 6	12 8 6	13 3 6	11 12 -	8 13 -		
Nunjee, 4 Sorts -	2 2 8	4 12 4	10 15 4	14 11 -	13 3 6	11 12 6	Ditto; but if two crop land is cultivated with *one* crop only, one pagado canteroy is deducted per cawney.	
	1 3 -	2 12 2	6 2 7	8 13 -	8 1 3	- -		
	- 9 -	1 14 6	4 8 2	- -	- -	- -		
Beetle Gardens -	5 - -	10 9 8	24 5 9	- -	- -	- -		

ABSTRACT.

ABSTRACT.

	Nullampully Village, belonging to Jyempully Talook, in Dindigul.					Poonevareddy Village, of Dhurapooram Talook, in Coimbatore.				
—	Cultivated Koolies formed into Ballahs.	Net Hooloos.	Average per Ballah, or Cawney.	Settlement.	Average per Ballah.	Cultivated Ballahs.	Mr. Garrow's reduced Turm.	Average per Ballah, or Cawney.	Settlement, as per reduced Turm, deducting Cowle, &c.	Average per Ballah.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Poonjee -	277 10 *Cawnies.*	1,131 3 4	4 1 2½	1,131 3 4	4 1 2¼	1,860 4	5,227 11 -	2 13 2⅜	3,689 7 9	1 15 10½
Garden -	22 1¼	374 - 11	16 15 1	374 - 11	16 15 1	115 5¾	1,705 15 2	14 12 7⅜	1,559 7 11	13 8 3½
Nunjee -	43 11	344 - -	7 14 -	314 - -	7 8 -	74 3¼	736 15 9	9 14 11⅜	537 9 11	7 3 11
Soonarnadayum	- -	- -	- -	143 8 2	- -	- -	- -	- -	237 11 2	—
TOTAL - - -	- -	- -	- -	1,962 12 5	- -	- -	- -	- -	6,024 4 9	—

	Kottampoondy Village, in Jeympully Talook, of Dindigul.			Kalangoodal Village, in Dhurapooram Talook, of Coimbatore.				
				As per Assessment fixed by Mr. Hurdis.			Reduced assessment fixed by Mr. Garrow.	
——	Per Kooly of Dindigul.		Per a Ballah of Coimbatore.	Per Ballah, 1st Sort.	Per Ballah, 2d Sort.	Per Ballah, 3d Sort.	Per Ballah, 1st Sort.	Per Ballah, 2d & 3d Sort.
	Cully fans.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Poonjee, 7 Sorts - -	1 - -	2 1 11	13 14 9	8 13 -	8 1 3	7 5 6	5 14 -	5 4 7
	- 6 -	1 4 5	8 5 7	8 1 3	7 5 6	6 9 9	5 9 3	4 6 6
	- 5 -	1 1 -	6 15 4	7 5 6	6 9 9	5 14 -	4 11 2	3 11 1
	- 4 -	- 13 2	5 12 6	6 9 9	5 14 -	5 2 2	4 1 9	2 15 -
	- 3 -	- 10 2	4 2 4	5 14 -	5 2 2	4 6 6	3 8 5	2 5 7
	- 2 -	- 6 9	2 12 6	5 2 2	4 6 6	3 10 9	2 10 3	1 12 2
	- 1 -	- 3 5	1 6 1	4 6 6	3 10 9	2 15 -	2 - 10	1 7 6
Garden, 4 Sorts - -	1 8 -	3 13 2	24 14 1	19 1 7	17 10 -	16 2 7	The same as in Mr. Hurdis's time.	
	1 2 -	2 8 8	16 9 3	17 10 -	16 2 7	14 11 -		
	1 - -	2 1 11	13 14 9	16 2 7	14 11 -	13 3 6		
	- 9 -	1 14 6	12 8 4	14 11 -	13 3 6	11 12 -		

ABSTRACT.

	Kottampoondy, in Jyempully Talook, of Dindigul.					Koolangoodal, in Dhurapooram Talook, of Coimbatore.				
—	Cultivated Ballahs.	Net Hooloos.	Average per Ballah or Cawney.	Settlement.	Average per Ballah.	Ballahs.	Mr. Garrow's reduced Turm.	Average per Ballah or Cawney.	Settlement, as per reduced Turm, deducting Cowle, &c.	Average per Ballah.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Poonjee	759 3¼	2,288 3 4	3 - 2¾	2,288 3 4	3 - 2½	1,763 - ¼	5,545 5 5	3 2 3½	3,734 11 6	2 1 10
Garden	65 12	1,074 13 -	16 5 6½	1,074 13 -	16 5 6¼	82 11½	1,324 1 11	16 - 1	1,174 11 10	14 3 2¼
Total -	824 15¼	3,363 - 4	- -	3,363 - 4	- -	1,845 11¾	6,869 7 4	- -	4,969 7 4	—

168. The four villages above-mentioned were selected as situated accidently the nearest to the route; but their comparison requires a few preliminary remarks to prevent erroneous inferences being drawn from it. In the first place, the two villages in Dindigul belong to the talook of Jyempully, where the poonjah lands are more favourably assessed than in any other talook of that province, the highest rate being only 9 cully fanams per kooly; whilst in the other talooks several thousands are rated at 10, 13 and 15, and a few koolies so high as 20 or 35 fanams; the selection in Dindigul, therefore, exhibits two of the most favourably assessed villages. In the second place, though Mr. Hurdis's rates of assessment in Coimbatore were high, it is now generally admitted that the reduction of them, to the extent of 37 per cent. by Mr. Garrow, was to an extent unnecessarily great, and the comparison with them will accordingly be with too reduced a standard: and in the third place, the settlement in Dindigul corresponds very nearly with the assessment on the lands cultivated, from the circumstance of there being only a small discretionary remission in one of the two villages selected there, whilst the two villages in Coimbatore, by deductions for pasture land and for cowle, &c. exhibit a settlement considerably below Mr. Garrow's reduced survey assessment on the lands there occupied.

169. Premising this, I may add, that the best poonjah land in the two Dindigul villages, assessed at the rate of rupees 12. 15. 1. and rupees 13. 4. 9. per ballah, by Mr. Hurdis, *net hooloos* appear, in his *turm* of the two Coimbatore villages, to have been rated from rupees 8. 13. to rupees 7. 5. 6, respectively reduced by Mr. Garrow to rupees 5. 14. and rupees 5. 4. 7. per ballah. The middling descriptions of poonjah land have been rated by Mr. Hurdis in the villages of both provinces more on an equality, though those in Coimbatore have been much reduced by Mr. Garrow, and Mr. Hurdis's assessment on the inferior dry soils is decidedly the lowest in Dindigul, being below even Mr. Garrow's reduced rates in Coimbatore. In the garden lands it is only the best description of soil in Dindigul which is assessed materially higher than in Coimbatore, and in the nunjah or wet lands the assessment is in favour of Dindigul.

170. An *average* of the teerwas in different districts is an excellent criterion for judging how the aggregate assessments of the entire provinces are proportioned to each other; but correct inferences respecting the excess or deficiency of prevailing rates of field assessments are not to be drawn from any comparison of *average* assessments, but only from a contrast of their *details*, which in an average disappear. Thus in the two last villages the average on the aggregate poonjah lands is lowest in that of Dindigul, being only rupees 3 – 2 ½ per ballah, from the greater proportion of land in that village being of inferior soil; whilst in the village of Coimbatore, with which it is compared, even Mr. Garrow's reduced assessment averages rupees 3. 2. 3 ½. per ballah, but, with the single exception of the lowest description of poonjah soil, the rates of assessment are, notwithstanding, in the Dindigul village, nearly the double of Mr. Garrow's rates in that of Coimbatore.

171. Having made these remarks upon the Dindigul *hooloos* as reported by Mr. Hurdis himself, it may be proper to observe, as pointed out by the Board of Revenue in their proceedings of the 3d July 1823, that the sum of *Star Pag.* 1,31,315 before mentioned, was the *net* not the *original* amount of his assessment on the particular lands specified by him; the original amount was *Pags.* 1,47,991, from which deductions were made under the denomination of "maufee," to the extent of *S.Pags.* 16,676 on the lands in question, leaving the net amount *S.Pags.* 1,31,315, according to the following details, of which I obtained in Dindigul the account particulars given to Mr. Hodgson in 1808.

NAMES OF THE ESTATES.	AMOUNT of Hooloos Teerwa.			Deduct the Maufee allowed by Mr. Hurdis.			Net Hooloos Teerwa fixed by Mr. Hurdis.		
	C.Chs.	*f.*	*a.*	*C.Chs.*	*f.*	*a.*	*C.Chs.*	*f.*	*a.*
1. Vadasundoor - - -	5,295	5	5¼	793	2	11¼	4,502	2	10
2. Chettynaigputty - -	4,113	1	1	498	7	12	3,614	3	5
3. Taudycomboo - - -	6,064	8	9¾	1,205	8	2	4,859	–	7¾
4. Vadamadura - - -	7,720	9	–	1,179	3	5½	6,541	5	10½
5. Baulakistnapooram - -	6,804	6	5¾	1,574	7	6	5,229	8	15¾
6. Adianoottoo - - -	4,457	9	3½	773	3	14	3,678	5	5½
7. Gooddum - - - -	4,845	9	12¾	834	3	15¾	4,011	5	13
8. Erryodoo - - - -	5,410	7	6	608	5	11¾	4,802	1	10¼
9. Jyaloor - - - -	2,365	9	15¼	513	9	10	1,852	–	5¼
10. Colatoor - - - -	6,975	1	6¾	1,177	3	7	5,797	7	15¾
11. Tennumputty - - -	4,636	2	14¼	881	6	11	3,754	6	3¼
12. Maranoottoo - - -	3,778	2	5¾	404	8	11¾	3,373	3	10
13. Battalagoontah - -	7,136	9	12¼	-	-	-	7,136	9	12¼
14. Gungoovaneputty - -	4,226	5	9¾	471	8	13¼	3,754	6	12½
15. Antoor - - - -	5,366	1	10¾	675	9	9¾	4,690	2	1
16. Davadaunaputty - -	3,511	7	1¼	504	1	3¼	3,007	5	14
17. Tenghurray - - -	8,015	9	8½	863	2	14	7,152	6	10½
18. Malemunglum - - -	7,802	7	9¾	224	8	12¾	7,577	8	13
19. Ally Nagrem - - -	4,282	4	6	932	6	6	3,349	8	–
20. Aundyputty - - -	5,742	8	7½	1,225	8	–¼	4,517	–	7¼
21. Woottampollam - -	5,416	7	5½	516	6	14¼	4,900	–	7¼

Appendix, No 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

NAMES OF THE ESTATES.	AMOUNT of Hooloos Teerwa.			Deduct the Maufee allowed by Mr. Hurdis.			Net Hooloos Teerwa fixed by Mr. Hurdis.		
	C.Chs.	*f.*	*a.*	*C.Chs.*	*f.*	*a.*	*C.Chs.*	*f.*	*a.*
22. Chinnamunnoor - -	5,675	1	2¾	339	4	6¾	5,335	6	12
23. Cumboon - - - -	5,730	–	7¼	403	5	10¼	5,326	4	13
24. Jyemputty - - -	5,955	8	3	-	-	-	5,955	8	3
25. Calayembatoor - - -	6,349	2	3¾	9	–	–	6,340	2	3¾
26. Kootempoondy - - -	5,216	–	10¼	395	7	7¼	4,820	3	3
27. Keernoor - - - -	4,291	7	12	199	6	10¼	6,092	1	1¾
28. Coarycadavoo - - -	6,275	3	13	325	2	5¼	5,950	1	7¾
29. Villemputty - - -	5,203	8	13¾	309	–	2¾	4,894	8	11
30. Vaughurray - - -	5,273	5	10½	216	4	2	5,057	1	8½
31. Retteyembandy - -	6,726	–	15¼	251	8	12¼	6,474	2	3
32. Veeroopatchey - - -	5,835	1	3	757	9	13¼	5,077	1	5¼
33. Pariacotay - - -	6,351	2	8¼	946	5	10	5,404	6	14¼
34. Valoor - - - -	7,166	4	10½	1,188	9	13½	5,979	4	13
35. Kully Munthay - -	6,148	4	1¾	627	5	–½	5,520	9	1¼
	1,98,165	7	–¾	21,832	3	14½	1,76,333	3	2¼
Madoor - - - - - -	6,859	2	3¼	627	1	8¾	6,232	–	10½
Shooekamputty - - -	4,551	6	9¾	818	7	5½	3,732	9	4¼
Pullyappa Naignoor - -	2,898	2	12½	556	9	4¾	2,341	3	7¾
Sundeyoor - - - -	3,359	7	10¼	150	5	1	3,209	2	9¼
Nalacotay - - - -	20,191	9	4	2,880	2	8¼	17,311	6	11¾
Ediahcottay - - - -	7,559	9	7	649	5	10¼	6,910	3	12¾
	45,420	7	14¾	5,683	1	6½	39,737	6	8¼
TOTAL - - -	2,43,586	4	15½	27,515	5	5	2,16,070	9	10½
Star Pagodas - - -	1,47,628	8	6	16,676	3	45	1,30,952	4	41
Per-centage on the 1st column is *S.Ps.* 11. 12. 56.									
Add tax on pasturage - - - - -							363	9	51
TOTAL - - -							1,31,315	14	12

172. The above exhibits the "hooloos maufee" in the lands respecting the survey of which Mr. Hurdis reported on the 16th February 1803; but though never reported on, he also surveyed the Dindigul pollams, of which eight, as stated in the Board's proceedings of the 23d July 1823, have since been resumed by Government, and according to accounts, particulars of the four talooks into which Dindigul is *now* divided, given to the Board's sheristadar in Mahratta by the collector's cutcherry at Dindigul, the account stands as follows:—

—	Hooloos.	Hooloos Maufee.	Net Hooloos.	Decrease per Cent.
	C.Chucks.	*C.Chucks.*	*C. Chucks.*	*C.Chucks.*
Present 4 talooks, containing 250 villages - - -	2,87,713	36,519	2,51,194	12 12
Deduct as above - -	2,43,586	27,515	2,16,070	11 5
Remains as per the accounts newly obtained by my cutcherry - - -	44,127	9,004	35,124	20 –½

173. As reported by Mr. Hurdis, the maufee averaged only 11. 5. per cent.; the cause of its averaging nearly double that amount on the villages, of which accounts have now for the first time been furnished, should be strictly ascertained by the collector and reported to the Board of Revenue.

174. It is extraordinary that this extensive remission in the original *hooloos*, known in the district by the name of "Hooloos Maufee," is no where even alluded to by Mr. Hurdis,

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

who granted it. The first notice I find of it is by his successor, Mr. Parish, who, in his letter of the 30th April 1808, describes it, as shown above, to vary in every village. " It was not," he observes, " a general remission, being only allowed in some villages, nor was it made with any regard to a fixed principle, but seems to have been granted on the representations of the inhabitants pleading inability to pay the rate fixed by survey. This deduction varies in every village."

175. In Dindigul I attempted to trace it through the native records, and found it varying not only in every village, but in the same village on every field, even when held by the same ryot, or assessed at the same rate. In the native accounts of the jummabundy for fusly 1212, notes in Hinduvee are appended, stating that under personal orders from Mr. Hurdis himself, or under takeeds issued by him from fusly 1209 to 1212, to Khunde Row or Sreenwas Row, the head sheristadars of a cutcherry specially employed for the survey, Subrow, tehsildar of Dindigul, Goondoo, pundit serishtadar in the hoozoor, the same man who was lately dismissed in Tanjore, or Ram Row, a person employed in the special cutcherry above-mentioned; deductions had been made in certain villages *of so many annas* from ½ to 5½. These deductions are sometimes mentioned as having been from so many to so many annas, thus " from 2½ as far as 3½ annas." It happened, however, that neither these original takeeds, nor copies of them, were forthcoming when I called for them, and Mr. Hurdis's real intentions are consequently not clearly ascertained. But if, in order to equalize the assessment, he intended to make a uniform reduction in particular, or in all the fields of certain villages, his intentions have certainly been frustrated. The accounts before-mentioned exhibit the hooloos maufee as deducted at the above rates in a gross sum from the total assessment of the villages, but this deduction has been distributed, not uniformly, but at discretion, in some cases so much to each ryot, in others so much in each kooly of land, but in most cases at no uniform rate, some fields obtaining extensive remissions, others receiving comparatively little or none. In the village Chittynagumputty, of which I personally examined the fields, it stood, in the first six fields, which I select at random as specimens, at the following rates :—

No.	Koolies of Land.	Hooloos, per Kooly.	Hooloos Maufee, per Kooly.	Net Hooloos, per Kooly.
		C.Chs. fs.	*C.Chs. fs.*	*C.Chs. fs.*
1	0 15 1 14	- 6* - 6*	- 2 - 3	- 4 - 3
2	2 6¾	1 3	- 3	1 -
3	2 7¼	1 5	- 2	1 3
4	2 13	1 -	- 2	1 3
5	3 8	1 5	- 5	1 -
6	1 1	1 3	- 7	- 6

* *Vide* subsequent remark, paragraph 185.

176. In the first field, though assessed at a uniform rate, one part had two, another part three fanams, remitted; in the second, one fourth was deducted; in the third, still higher assessed, less than a seventh; the fourth, which is the curnum's enam, had no remission; the fifth, assessed like the third, had in lieu of a seventh, a whole third remitted; and the sixth, assessed like the second, instead of one fourth, obtained a remission of more than one half.

177. I shall hereafter point out errors in these accounts of the *hooloos*, and cannot but suspect similar errors may have crept into those of the *hooloos maufee* also; but even were these corrected, the latter would still exhibit similar discrepancies. That the remissions under this head, as deducted from the assessment of particular villages in the gross, was made by Mr. Hurdis himself, after a full examination of former assessments and payments, is proved by the before-mentioned notes given of his takeeds to this effect, and is personally confirmed to me by his former head peishcar, Bheem Row. Had the distribution of it been made uniformly, or even at various rates under any inquiry on the spot by Mr. Hurdis himself, or by his head servants under his directions, their local knowledge might have stamped it, however arbitrary in appearance, with an authority not now to be shaken. But, whether from Mr. Hurdis's departure soon afterwards from the district, or from other causes, it appears to me that remissions, sanctioned by him in the gross, which so far as I can form a judgment from the notes of his takeeds, he intended to be equally distributed at the uniform rate of so many annas in each teerwa, have degenerated in practical detail into arbitrary unequal reductions at the discretion of the curnums; which, held up to exposure as they immediately were by his successor, Mr. Parish, I am only surprised to find remaining unrevised so long. In practical operation, the *full* hooloos and not the *net* amount, after deducting this maufee, forms very generally the demand on the ryot. The Board of Revenue not long ago have been expressly told by Mr. Nelson, the head-assistant collector, in charge of half of this district, that " at present the survey or hooloos rates are the standard by which accounts are kept and kists levied." The *hooloos maufee*, of which no field accounts are now forthcoming except with the curnums, are necessarily never determined, like the new dis- cretionary

A. in No. 1926, in 19 Sept. 1825.

A. in the letter from the Pl Collector, 18 May 1826.

cretionary or *moonasib* remissions, until the jummabundy or annual settlement, when the curnum's accounts alone are the standard by which they are regulated; and, "as the hooloos rates form the standard demand of the cutcherry, the curnum, in order to square his collections with these, has to exact more than the lawful amount in places where abatements have been authorized, and the ryot is not reassured, although the overplus be afterwards directed to be returned to him at the jummabundy, for he considers the repayment to be uncertain."

178. The following Statement, furnished to me at Dindigul, will show the former and present amount of this hooloos maufee, and the further discretional remissions newly made in the Dindigul *hooloos*, under the same general authority to reduce the teerwas, under which the Madura *turm* has been lowered as before explained.

TALOOKS.	Fusly 1212.					Fusly 1235.				
	Cultivated Koolies.	Hooloos.	Hooloos Maufee.	Per Cent.	Net Hooloos.	Cultivated Koolies.	Hooloos.	Hooloos Maufee.	Per Cent.	Net Hooloos.
		Rupees.								
Taudeecomboo	1,36,630	1,83,354	29,792	16 – 4	1,53,562	76,577	1,04,979	11,217	10 10 11½	93,761
Jyempully -	1,02,067	1,11,899	6,703	5 15 10½	1,05,196	78,182	92,112	2,004	2 2 9½	90,108
Thenkurray -	67,698	1,36,920	20,045	14 10 3	1,16,874	72,987	1,34,055	12,834	9 9 2¼	1,21,220
Nellacotta -	95,057	1,41,268	21,369	15 2 –	1,19,898	71,181	1,11,070	9,589	8 10 1¾	1,01,481
	4,01,454	5,73,443	77,911	13 9 4⅝	4,95,531	2,98,909	4,42,217	35,645	8 – 11 11/16	4,06,571
					603					
					11,94,928					
Fusly 1212 - - - -						4,01,454	5,73,443	77,911	13 9 4⅝	4,95,531
Decrease in 1235 - -						1,02,545	1,31,226	42,266	5 8 –	88,960

NEW DEDUCTIONS.

Fusly 1235—*continued.*

TALOOKS.	Moonasib.	Per Cent.	Cowle.	Shavy.	Total.	Net Settlement.	Hooloos Manfee and Moonasib together.	Per Cent.
Taudeecomboo -	6,128	6 8 7	246	1,825	8,200	85,561	17,345	16 – 8¼
Jyempully - -	2,339	2 9 6¼	408	2,234	4,982	85,125	4,343	4 – 11½
Thenkurray - -	11,943	9 – 5⅜	1,889	220	13,058	1,08,166	23,778	17 – –¾
Nellacotta -	11,005	10 3 6¼	985	879	12,870	88,611	20,595	18 – –½
	30,417	7 7 8½	3,529	5,159	39,106	3,67,485	66,063	14 – 15

179. The amount of the old hooloos maufee, as here exhibited, was originally only 13.9.4. per cent.; it has now gradually fallen to 8. 11 11/16. per cent.; whilst new discretionary remissions, under the denomination of moonasib, to the extent of 7. 7. 8½ per cent., have sprung up, making the gross remission under these two heads combined rupees 14. 0. 15. per cent. on the jummabundy or annual settlement, differing little in the aggregate from the original hooloos maufee. But the former hooloos maufee, compared with the new moonasib, was general in its operation, and defined by a record. The latter, on the contrary, is variable annually at discretion, confined to a few particular villages; and instead of 7 per cent., as it appears when spread over the entire settlement, it exceeds in Dindigul even the rates of the Madura remissions in the particular villages in which it has been granted

Appendix, No. 107.

Paragraph 179.

granted. It may, perhaps, be deemed proper to call for an account of the moonasib remissions in Dindigul, similar to that which I have given for Madura.

180. It was the representations quoted before from the head assistant collector which induced the Board of Revenue, on the 19th June last, to point out to the principal collector the wide field "for abuse, partiality and corruption," opened "by the remissions being granted in particular villages only, and these not in every field; but in those only of a particular description, nor even upon them at uniform rates," and to repeat their orders of the 23d July 1823, still remaining unanswered, in favour of a uniform reduction of Mr. Hurdis's hooloos assessment. They then finally called upon Mr. Peter to report to what rates this reduction should be extended, to what extent or per-centage it should be given, and whether it should be applied to the wet as well as to the dry lands; and my principal inquiries in this district were consequently directed to ascertain the means best calculated to facilitate these objects.

181. The basis upon which the reduction is to be made must, in the first instance, be defined. For this end three different *data* have been suggested, 1st, the hooloos itself; 2dly, the *net* hooloos remaining after the deduction of the maufee; and 3dly, the *turm* newly introduced by Mr. Peter into Dindigul on the plan of that established by Mr. Hurdis in Madura. The proceedings of the Board of Revenue, under date the 23d July 1823, are fatal to the last; and the selection seems therefore confined to the other two.

182. With respect to them it is to be remarked, that the hooloos was a rough estimate, proceeding from the detail of fields to the aggregate of villages, and that its modification by deduction from that aggregate of the maufee, founded, as Bheem Row informs me, on a comparison of the gross hooloos with the settlements and receipts during many previous years, was an important correction of it, from which, so far as it was actually confirmed by Mr. Hurdis, it would now be unsafe to deviate. His confirmation of it, however, does not seem to have descended below the aggregate on villages. The distribution of that aggregate on the fields, in my opinion, was intended by him to be uniform; and the deviation from uniformity, if it cannot be shown to have been specially directed by him, should now, I think, be amended by a new equal distribution of the amount remitted by him on each respective village; this *modified net hooloos* being the basis which I would recommend as that from which the new deductions should be made. Indeed the omission of this uniformity seems to have been the cause of the just complaints which have been made respecting the inequality of the present *net* hooloos; if the arrangement here proposed be adopted, the maufee rate will still vary with the localities of each village as ascertained by Mr. Hurdis, though it will be uniform upon each field which it contains.

183. It will hardly, however, be safe to make this new distribution of the maufee upon the accounts hitherto received by the collector of the hooloos assessment. It was stated to me, that of the inequalities in the hooloos itself even occular demonstration might be obtained by personal inspection of the fields in the village mentioned in paragraph 177. I accordingly rode over them with the principal collector and his cutcherry, who directed my particular notice to the very first field, No. 1, on which the original hooloos was stated to be six cully fanams, whilst the other six fields around it stood assessed at 10, 13 and 15 fanams. It certainly was the nearest to the village, the easiest manured, and both in soil and in the crop growing upon it at the time, inferior to none of the others. So far as a single instance could affect the survey of a whole province, I was at first inclined to admit its full force; but on passing to other fields, complaints of the excess of the hooloos thereon having been made to me by natives who, to my surprise, in reply to my inquiry as to its amount, declared their own ignorance of it, and referred me to the curnum for information. I, on return to my tents, requested the collector's cutcherry to produce to me from the hoozoor records the original Mahratta account of the hooloos. I was told that it was not forthcoming; but having stated to the deputy sheristadar, that if he did not produce it I should be obliged to find others who could do so, search was made amongst the old records, when it, with the accounts before-mentioned as containing notes of Mr. Hurdis's takeeds respecting the maufee, was found, and produced next morning to me. It is now in the hands of the Board's head sheristadar, and on inspection of it I was certainly astonished to find the original hooloos on the field, No. 1, entered at 15, not 6 fanams, to which it had been reduced in the curnum's accounts only; he having likewise reduced the measurement of the field No. 3, to koolies, 2. 6 ¾, when it stood in the original at koolies 3. 6 ¾.

184. A more conclusive proof than this could not perhaps be offered of the general equality of the hooloos, where the original accounts are forthcoming of the existence of at least some of the old Mahratta accounts which have too easily been supposed lost, of the too implicit confidence with which the curnum's accounts have hitherto been relied on in these districts, and of the want of proper management on the part of the head cutcherry people in leaving to moulder amongst much-neglected records, accounts framed for no other purpose than to be constantly in their hands, as the means of checking such frauds by the village or talook servants under them. Indeed it obliged the cutcherry to confess, that all the settlements, statements and reports, which of late years have been submitted to the Board of Revenue, have been forwarded without any examination of the original Mahratta survey accounts.

185. Having recommended that the *net hooloos*, modified as above suggested, should be adopted as the basis for the new uniform reduction proposed by the Board of Revenue, some opinion may be expected from me as to the extent to which it would be proper to limit it. On this head I would remark, that one of the principal causes of the moonasib reductions now granted appears to have been, the reduced situation of the brahmins holding

agraharam

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

agraharam villages in Dindigul. Unable to cultivate themselves, this caste, independently of the other privileges conceded to it by public opinion in India, has always in the Peninsula held land on terms more favourable than others differently situated; but the resumption of their *agraharams* by Tippoo left them in Dindigul worse off than any other class of ryots on our conquest of that province; and, though their privileges have been very generally restored elsewhere by granting to them special remissions, this was not generally effected in Dindigul until the moonasib remissions afforded the means of partially accomplishing it.

186. It would, however, be far more popular to acknowledge this distinction openly, than to cloak it under cover of a general remission; and it would be much more economical, and less liable to abuse and partiality, to confer the extended remission requisite in such cases on all brahmins, mussulmans, and other privileged castes indiscriminately who do not cultivate themselves, than to grant this indulgence to a select few, or to allow other castes, not similarly situated, to participate in advantages to which they have not any claims: I would recommend, therefore, that in the new remission one uniform rate be adopted generally, and another more favourable uniform rate be extended to such privileged classes alone.

187. The calculations which I have caused the Board's head sheristadar, in commuication with Bheem Row, to draw out, will enable the Board of Revenue to suggest to the principal collector the precise rates of remission which should be granted in each of these two cases. The modification of the old maufee which I have proposed will go far to equalize the *net* hooloos; and if some opinion is required from me, I should add, that if, in addition to this, for the two-crop wet lands, one third is deducted when a second crop is not grown, and on all dry lands above 2 cully fanams, and all wet lands above 10 cully fanams per kooly, a further new remission of 12 per cent. is granted universally, and eight per cent. additional to the privileged castes above stated, making to them on the whole 20 per cent., the Dindigul hooloos field assessment will be reduced in a manner generally satisfactory to the people in that province.

188. The reduction in southern Coimbatore, of 37 per cent. has been too great. In the Ceded Districts the survey has been lowered 33 per cent. on well, and 25 on other lands; in the northern division of Arcot, to the extent of 12 ½ per cent. on all lands. In proposing to limit it in Dindigul to the latter rate generally, I take into consideration the heavy maufee reductions already granted by Mr. Hurdis, the new distribution of which will, I hope, greatly aid the same end; and in extending it eight per cent. further to the privileged classes only, it will become more adapted to the localities of the country, and will steer a middle course between the two extremes. Too much will certainly not be thus relinquished; and, if experience should prove still more to be requisite, it will be easy to grant it; whilst it is difficult to recover what is remitted with too lavish a hand.

189. In Madura and Nuttem, by what appears to me some misconstruction of the regulations enacted in 1802, the government, on the 10th December 1805, abolished all personal and professional taxes in these districts. It seems desirable that the proper authority should take into consideration the expediency of a revision of these orders. In both Madura and Dindigul the crops, after they are cut, are left to the free disposal of the ryots; but no grain is allowed to be cut without an order from the government officers. With reference to the remarks I have submitted on this point under the head of Chingleput, I beg to recommend the removal of this inexpedient restriction. With respect to the ryotwar settlements, which for many years past have existed in these districts, it is to be observed, that from the fields occupied by each ryot being entered in his puttah only, the curnum, without much chance of detection, may enter a field of ten as one of two koolies, or a field assessed at ten as one assessed at two rupees; for though a list of the pottahs is kept by the collector, neither in the collector's nor in the amildar's cutcherry does any record whatever exist of the particular fields occupied by each ryot; this is with the curnum alone. Indeed, it would be of little use to take it unless it were compared with the long neglected accounts of the original survey, by which all frauds in the pottahs may at once be detected.

190. In these districts there are now in operation grants of land on cowle on favourable terms to individuals, to the extent of cawnies 3,844, assessed at c. chucks. 4,282, to be held for c. chucks. 3,832 when the grants expire, some of which appear to require examination by the Board of Revenue. Thus 15 persons holding 716 cawnies, assessed at c. chucks. 769, will, on the expiration of their cowle, pay only c. chucks. 319, or less than half the assessment. In fusly 1235 there will be found six grants of 100 koolies each, or 600 in the whole, given to six different persons, all in the same village of Cumbum, on cowle for five years, to be assessed on their expiration at the low rate of three cully fanams per kooly; and 308 koolies in the village of Nellacottah, also given in the same year to one individual for four years, on their expiration to pay only two cully fanams per kooly. It seems to me that these and many similar extensive grants to single individuals in any one village may tend to draw the ryots from land already occupied, which will consequently cease to be cultivated. It may also be proper to inquire what steps were taken to ascertain whether the low rates above stated are those at which these lands were actually rated in the survey, especially as the original accounts thereof do not appear to have been consulted. I must add, that the cowle, or favourable rent, in some lands, extends to eight or nine, and in the case of four grants in Madura, to 20 years, a period which, without further explanation, seems much too extended.

Appendix, No. 107.

Report of
A.D.Campbell, esq.
6 Nov. 1826.

191. Besides these, a separate list has been furnished to me of similar grants to public servants, or their connexions, of which the following is an abstract:

Fusly.	PERSON AND RANK.	Extent of Land in Cawnies.		Assessment.			Rent at the expiration of the Cowle.			REMARKS.
				C.Chucks.			*C.Chucks.*			
1235	Syed Ibrahim, Jemadar of peons.	317	–	411	5	8¼	205	7	–	- - for ten years at one-fourth, afterwards at half the assessment.
	Baba-so, Resaldar of peons.	100	–	344	–	–	165	–	–	- - for ten years at one-fourth, afterwards one pagoda per cawny.
	Sreenevaseyengar, Tehsildar of Maloor.	50	–	160	–	–	82½	–	–	- - for ten years poonja teerwa, afterwards one pagoda per ditto.
	Ragnot Row, son of the Gomasta, for repairs in Teroomungalum.	10	–	31	8	–¾	31	–	8¾	- - for ten years, 1st one-fourth, 2d half, 3d three-fourths, 4th full.
1234	Beem Row, Gomasta of Tadecomboo.	71	14	79	6	11½	60	3	–	- - - ditto.
1233	Jageer Hoossain, Hoozoor Moonshee.	1	–	9	–	–	9	–	–	- - for seven years, increasing two annas each year, 8th full.
	Rungarow, Talook Gomasta.	39	5½	74	4	12½	74	4	12½	- - - ditto.
1231	Coomarum, Brother Native Doctor.	22	–	97	3	6½	36	3	–	- - from fusly 1231 *to* 1235 half a pagoda, thenceforward one pagoda per cawny.
1228	Ramasawmy, Deputy Sheristadar Hoozoor.	50	–	92	3	–	46	1	8	- - half to the government, half to a choultry.
	Sreenevasaraw, former Hoozoor Moonshee.	50	–	92	–	–	46	1	8	- - half to the government, half to pagoda worship.
	Ibraur-ally, son of the Duffadar in the Malore talook.	26	1	23	5	–	5	7	9¼	- - this rent to government, the rest to a water pundal.
	Ditto - - -	5	–	9	1	14	2	2	15½	- - - ditto.
1227	Soobaya, Royasum in the Madura Court.	20	–	51	5	2½	33	–	–	- - at one pagoda per cawny.
1215	Allygaury Row, Brother of Nursing-row, of the Salt Department.	34	–13/16	89	1	9½	32	–	–	- - fixed rent, whether waste or cultivated.
1214	Nurrahurry Row, former Deputy Peshcar.	69	8¾	298	5	8	139	–	–	fixed rent.
1213	Gooniah, Rysom of Mr. Hurdis.	3	7¼	11	9	8½	7	9	11	always half rent.
	TOTAL - - -	870	5	1,867	8	2	969	4	8½	

192. Of these grants the last but one was to Nurraharry Row, the same person who, as a tehsildar in Tanjore, subsequently adopted the son of Goondoo Pundit, the late dismissed sheristadar there. Both Goondoo Pundit and Nurrahurry Row were formerly employed in these districts, where the latter obtained, and his heirs continue to enjoy, this grant; apparently the foundation of those speculations in landed property which this family afterwards carried to so very objectionable an extent in Tanjore. The favourable grants to a servant in the zillah court, to the brother of a servant in the salt department, and to the brother of the native doctor, are unexplained. Those to the son of the duffadar of peons in the Maloor talook, to the hoozoor moonshee, and to the deputy sheristadar, are said to be for charities instituted by them, for which the government is thus made to pay. With regard to the four grants in fusly 1235, entered in the above statement given to me in Mahratta at Dindigul, the following remark is there appended to them: " At the jummabundy, as the ryots complained, the cowle was annulled." As the land is stated to have been waste, the cause for complaint by the ryots is not very obvious. It may indeed have been the intention of the principal collector, for some reason, to cancel these cowles; but I was informed by his cutcherry, that though a takeed was sent to the amildar conferring these cowles originally, it had not been cancelled by a new takeed, as might be inferred

from

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

from the above Mahratta remark of his cutcherry people, up to the period when I left the district. Of the four cowles in question, the three first are so obviously inexpedient in extent, in the amount of Revenue remitted, and in the description of servant to whom the two first were granted, as to need no remark from me. The reasons which made that to the present amildar of Maloor more open to objection than perhaps any other require a rather lengthened explanation.

193. In these districts it has not been usual, in granting lands to the ryots, to impose any restrictions as to their occupying a field either entire or not at all. Every man has been allowed to plough as great or as small a portion of each field as he deems proper, and the consequence has been, not only the minor evil of the finer corners only of fields being selected, to the prejudice of their inferior parts; but the crying grievance, respecting which most loud complaints were made, of the lands being measured annually to ascertain the extent of the cultivation. If the measurement of the lands exceeds that recorded in the survey an additional assessment thereon is levied, and added permanently to the field. If it is less, no remission whatever is granted.

194. In a petition, No. 900, of 1822, now with me, presented to you on the march, many curnums of the Marangapoory talook addressed the government, stating that Sreenevaseyengar, then amildar of that talook, had extorted money from them, into which due inquiry had not been made, and they were referred by indorsement on their petitions to the Board of Reveuue.

195. In a petition, No. 163, of 1823, they again complained to the Government, that though, in obedience to their orders, they had been waiting on the Board for redress, they had been unjustly dismissed by the collector from their situations, on the ground of their absence from their villages. They were a second time referred to the Board, whom they addressed at great length in the petition, No. 199, of 1823, also now in my hands, stating, that the accused amildar had not only extorted money from them, but had flogged some of them; that the amildar extorted from some of them a paper stating their complaints to have been false, and by producing it to the collector, induced him to fine the complainants 55 rupees for a false complaint. That the principal collector, notwithstanding, removed this amildar to the Jyempully talook in Dindigul; but that the amildar who succeeded him, being his friend, wrote to the collector that the petitioners (who had come to Madras to complain) had run away; that the principal collector in consequence directed them to be dismissed; but that the sub-collector, Mr. Roberts, restored their goomastahs,' who were finally however discharged by the principal collector. The Board of Revenue in the first instance referred the original complaint to the principal collector, who, on the 28th February 1823, reported as follows: "In the month of September last, I received a complaint against the tehsildar, and immediately investigated it. Four of the five who have signed the petition now under reference were among the complainants; after every inquiry, I had no doubt that the whole was a conspiracy raised by Aundyapen Ausharee to oust the tehsildar, who was then preparing accounts against him (Ausharee) for concealment of cultivation and altering accounts. Several of the complainants in their examinations declared, that they had been induced to sign the complaint at the instigation of the ausharee, because the tehsildar had levied a fine of two or three rupees from them for not attending to their duties, and that they had no other complaint against him. The complaint appearing unfounded, the parties were fined five rupees each. A few months before, I had been at Maroonganpoory, and repeatedly called on the inhabitants to know if they had any complaints against any of the public servants, and they declared they had not."

"The parties having quitted their villages without any notice, others, I find, on reference to Mr. Roberts, have been appointed in their room."

196. The Board of Revenue accordingly informed the complainants, that "as it appears by the report of the collector that the complaint of the petitioners is perfectly unfounded, and was preferred against the tehsildar through malice, and that they left their situation without notice, the Board consider that the collector has acted very properly in appointing others in their room, and cannot order their restoration to office."

197. In the second instance, the Board indorsed the following order on the address presented by the petitioners to them: the petitioners must "address the collector of Madura, who will afford them redress in the event of their grievances being substantiated;" and here the complaint against this man by the curnums of the Maroongapoory talook seems to have ended.

198. In the new talook Jyempully, to which he was removed, I find this same amildar on trial as a prisoner before the Criminal Court at Madura, on the 11th February and 1st March 1825, upon the following charges preferred against him by Mr. Nelson, the head assistant collector. The three first were tried by the criminal judge, Mr. Shakespeare; the three last by his assistant, Mr. Horsley:

1st. With having, on the 15th Margaly (December) 1823, (during the time he was a tehsildar at Jyempully talook,) received from the prosecutors 100 rupees as a bribe, through the means of one Andyapen Moodely, extorting the same under a threat that, if the amount was not paid, an incorrect measurement in excess of their lands would be made.

2dly. With having, in the month of Margaly last year, received from the prosecutor 350 rupees as a bribe, through the means of one Andyapa Moodely, under a threat that, if the same was not paid, an incorrect measurement of the lands would be the consequence.

3dly. With

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

3dly. With having, in the Margaly month of the last year, during the time he was tehsildar at Jyempully talook, received from the prosecutors 200 rupees, through the means of one Venkatacharry, for a favourable measurement being made of their lands.

4thly. With having, on the 20th Margaly month, Soobanoo year, or 31st December 1823, about the 27th Malabar hour, received 50 rupees from the prosecutor, which he had collected from the ryots of Manandavaudy, threatening them that a false measurement of the land would be given in if the money was not paid.

5thly. With having, in the Margaly month, Tharanah year, (either December 1824 or January 1825,) one day about the 25th Malabar hour, received 50 rupees as a bribe from the prosecutor, when he was a tehsildar at Jyempully talook.

6thly. With having, in July or August 1822, received 100 rupees as a bribe from the prosecutor to release him, he having been apprehended on account of a complaint preferred against him by a certain man named Paraty Naick.

199. The evidence upon which Mr. Nelson forwarded these charges has not reached me, as it is lodged in the Criminal Court; but it must have been such as carried strong conviction to his mind of the guilt of the accused. Before the Criminal Court the evidence of no less than five prosecutors, in the first case, seems strangely to have been considered as of no weight; the go-between, Andiapen Moodely, "denied there having given the deposition forwarded by the head assistant magistrate," and all knowledge of the case. The obvious duty of the Criminal Court in such an instance was, I apprehend, to commit for perjury a witness denying upon oath before it that which the record proved he had previously sworn to before another competent officer; but as he recanted, and the other evidence was not strong in corroboration of the prosecutors, the prisoner was perhaps necessarily acquitted on this charge. On the second charge, the first witness heard from the prosecutor and two others that the prosecutor had paid to the prisoner a bribe of 350 rupees; the second witness saw the prosecutor give to Venkatacharry 350 rupees, who went into the prisoner's house with it; neither witnesses saw the money given to the prisoner; the third, fourth and fifth witnesses did not see any money paid to the prisoner, but lent 50 rupees to the prosecutor, said to have been given to the tehsildar. This the court did not think ground or evidence sufficient to establish the charge. On the third charge, the first witness stated that the first prosecutor paid the money to one Venkatacharry for the tehsildar, and that second prosecutor was present; did not know if the tehsildar received it; did not know that the prisoner ever ill-treated the prosecutors for the purpose of extorting a bribe, or that he did so to any one else. Second witness, by sound, knew that the prosecutors gave to Venkatacharry 200 rupees to be paid to tehsildar; did not see; did not know that the tehsildar ever extorted any money by threats from prosecutors or others. In this case the first witness was second prosecutor in the first case, and the testimony of the witnesses did not to the court in any way tend to carry conviction. On the fourth charge, the witnesses deposed that they did not see the money received by the prisoner from the prosecutor; the first and third witnesses stated, that money was collected from them by the prosecutor, and which he said was to be given to the tehsildar; but they did not see it given. The prosecutor stated, that the money was tied up in a cloth, when he delivered it to the tehsildar; the third witness stated, that he saw the prosecutor carry the money into the tehsildar's entry loose in his hand. There being no evidence to prove that the money was actually paid by the prosecutors to the prisoner, he in this case also was acquitted. On the fifth charge the witnesses, as in the former case, declared they never saw the money received by the prisoner from the prosecutor; the prisoner was therefore ordered to be released. On the sixth charge, the first witness swore that he was told by the prosecutor that he was to give the prisoner 100 rupees to release him; but that he did not see the money given to the prosecutor, nor did he accompany the prosecutor to the prisoner's house. The second witness swore to having seen the prosecutor count the money in the bazar, and tie it up in a bundle, which bundle he saw him place before the prisoner; but whether the prisoner took the whole, or any part, he did not know: he also swore that the first witness was standing behind him during the whole of the time he was in the prisoner's compound. The prosecutor declared he had no other witness. The prisoner was therefore ordered to be released, there being not sufficient evidence against him.

200. It would not be proper in me to impugn the decisions of the Criminal Court in these cases, further than to submit, whether grounds do not exist for the Government to direct the Foujdary Adawlut, to call upon the Circuit Court in the Southern Division to send up the whole record of these six cases, including Mr. Nelson's original proceedings, in order that the higher court may satisfy themselves whether substantial justice does or does not require a revision thereof.

201. It is evident, however, that, whether the evidence given in support of these charges was sufficient for legal conviction, or otherwise, they were the furthest from being groundless. In fact, they were not preferred by the injured parties themselves so much as by the public European officer of Government on behalf of the Revenue Department; and had Mr. Nelson directed the prosecution to be carried on by the Government vakeel, the prosecutors would all have appeared as witnesses, and their evidence, perhaps, would then have had more weight. In the second case three witnesses proved the money to have been collected by the prosecutor. Another witness saw him give it to Vencatacharry, who took it into the prisoner's house; a third heard from the prosecutor, *and two others*, that it was given as a bribe. Yet the Court, apparently without calling for or examining Vencatacharry,

acquitted the prisoner. The evidence on the fourth and sixth charges, both as to the previous collection of the money, and its conveyance to the house of the accused, is very strong; and in the last case one witness swears to its having been actually placed before the prisoner; nor is this evidence to be disbelieved merely because he also swears to the presence of the first witness in the prisoner's "compound," which is not at all at variance with the absence of that person at the prisoner's "house," as deposed by himself.

202. The accused amildar was no sooner acquitted, and released by the Criminal Court on these six charges, than he instantly stepped over to the civil side of the same Madura Court, and filed three suits before the Register, who is also the assistant criminal judge, against *all* the prosecutors and *all* the witnesses in each of the three cases first-mentioned; stating, that "he with integrity and zeal held the situation of a tehsildar in the district of Madura for a period of ten years, during which time the ryots of Palany talook did not pay kist for a good deal of land, and also paid low kist for the first sort* lands, as if they were bad lands, which plaintiff discovered, reported it to the hoozoor, and collected about 40,000 rupees more than the former Revenue, by which enmity the defendants combined together, some of them preferred a false complaint, and some gave false evidence in support of their complaint, and that thereby the head assistant magistrate of Madura not only confined him, but also sequestered his property, and forwarded him to the Criminal Court as a prisoner. The criminal judge tried the case and acquitted the plaintiff; the plaintiff lost all credit or confidence which the Honourable Company entertained of him," he therefore sues the defendants for the recovery of damages to the extent of 800 rupees in the first, 800 in the second, and 600 in the third suit.

203. In two of these suits, two, and in the third, one, of the persons thus strangely prosecuted defended themselves; the others abandoned the case to an *ex parte* trial. The whole of the decrees are similar, and the following, on the first case, will, as being most full, suffice as a specimen of the rest, "From the evidence of the witnesses examined on behalf of plaintiff, and also from the sentence of the criminal judge, it has been clearly proved, that the 1st, 2d, 3d, 4th and 5th defendants did prefer a complaint against the plaintiff which they could not prove; and that the 6th, 7th and 8th defendants appeared as witnesses on part of the prosecution, and that in consequence of this conspiracy the plaintiff was deprived of his situation as tehsildar, and also the character he had formerly enjoyed was brought in question. The 1st and 5th defendants in their answer state, that had the witnesses not been bribed to give a different deposition before the criminal judge to what they gave before the assistant magistrate at Dindigul, the charge against the plaintiff would have been proved by the evidence of one† of the defendant's witnesses; it appears that the defendants were informed of the circumstance of their witnesses having been bribed before the case came on for trial; but if this was really the case, they certainly would have mentioned it to the judge at the time of the trial of the case before him. The Court, taking into consideration the situation of the defendants, is of opinion that the amount of damages, as laid in the plaint, is too great, and therefore, the degradation having been proved, decrees that the plaintiff recover from the defendants 400 rupees, and that the parties each pay their proportion of the costs of suit;" and similar decrees for 300 rupees and 200 rupees respectively were given in the other two cases.

204. In passing this and the other two decisions in July 1825, granting 1,100 rupees damages to this amildar, the Register refers only to the three charges tried by the criminal judge on the 11th February, and not at all to the three others tried by himself on the 1st of March, which, though perhaps equally with the others the cause of the amildar's dismissal, do not seem to have been made by him the subject of any such civil actions. Prosecutors in criminal cases preferring false or malicious accusations against individuals may, no doubt, by civil suit, be made responsible for the same in damages; but a false, malicious or groundless accusation is quite distinct from one "which they could not prove." The most just and well-founded complaint may fail from want of proof, as a court may justly require more than what the prosecutor deems ample, and mere failure of proof, especially when arising from perjured recantation, can therefore never be made a ground for civil damages, without entailing the worst consequences on the cause of justice, which the courts are instituted expressly to support.

205. Notwithstanding individuals may prefer such civil suits, I would submit that, without consequences highly detrimental to the public service, native Revenue servants cannot be permitted to do so, on account of such accusations as may be made against them exclusively in their *public* capacity, except with the sanction and concurrence of the European officer under whom they may immediately be placed; and I would suggest whether some legal provision to this effect may not be necessary. Mr. Nelson, in this case, seems to have dismissed the amildar for gross and repeated corruption. Yet the amildar instantly checked all further inquiry or complaint against himself, as well as against all others similarly situated, by successfully prosecuting and obtaining heavy damages from those who had given this information to his superior. Such a proceeding was enough to shut every mouth on the subject of Revenue abuses; and the complaints made to you on this subject were not preferred until you had quitted these districts.

206. Whatever

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* It is impossible this could have been done without the survey accounts having been altered.

† The eighth defendant in this very suit, who, by being made such, was precluded, (even if inclined to depose as he first did before Mr. Nelson), from giving any evidence in this civil action, to which he was made a party. The 1st and 5th defendants said he was bribed; he did not deny this, for he left the suit to take its course.

Appendix, No. 107.

Report of A. D. Campbell, esq. 6 Nov. 1826.

206. Whatever responsibility informers or prosecutors preferring false criminal accusations may incur in a civil action for damages, it appears to me extremely doubtful whether *witnesses* in a criminal case can, unless previously convicted of perjury, be made responsible by a civil action for the evidence given on a criminal trial. They are obliged by authority to come forward, and are constrained by their oath to state all that they know, and to have damages awarded against them for this public act in support of criminal justice, is to allow the mere forms of the civil law to upset the essence of the more important criminal code. It must be admitted that, in awarding damages in these decrees, the register has been very indiscriminate, for he has, in the first case, awarded them against the 8th defendant, the go-between, who perjured himself in the Criminal Court, and thereby led to the amildar's acquittal, as well as against all the others who prosecuted or deposed to his guilt.

207. Under such circumstances, the grant of any land by the principal collector on a favourable cowle to this amildar seems more open to objection than that to perhaps any other of the servants before mentioned; and the general exception taken by the ryots of these districts who followed the camp beyond the boundaries against this particular amildar, combined with what has been before stated, leads me to fear that justice has not yet been done in either of the two cases of complaint against him; that the principal collector has been mistaken in the view he has taken of both; and that he should be called upon to report the circumstances which induced the subsequent re-appointment to Maloor, a third talook, of a dismissed amildar, respecting whose former conduct such facts appear on record. The cases which have been quoted likewise show the oppression on the ryots, and corruption amongst the servants, to which annual measurements of the fields may give rise; and the expediency of strictly prohibiting it, except in fields bordering upon waste. In all other fields the survey measurement should be adhered to; and if they are of a proper size for one plough, when any part is cultivated the assessment on the whole, or on some certain proportion at least, defined by rule and not by local measurement, should form the demand on the occupant.

208. These two districts, and the Southern Division of Arcot, may comparatively be reckoned exceptions from the practice now so common in the Southern Provinces, and nearly universal in Tanjore, Trichinopoly and Tinnevelly, for the collectors to receive complaints only by means of *written* petitions, on which they are in the habit of issuing their orders by indorsement, as the authorities at the Presidency occasionally do when they refer complaints to them. This mode of conducting business, though convenient and unobjectionable between the *European* authorities at the Presidency and in the interior, is open to serious objection as regards complaints made to the latter officers, especially when they are made against their native subordinates, as is generally the case.

209. It is of the first importance that mutual confidence and unreserved communication should exist between every collector and the natives of the district committed to his charge; and nothing seems more calculated to maintain these where they happily exist, or newly to induce them where they have not yet been fully established, than habitually encouraging the people to come forward publicly at fixed periods, and to state *orally* the grievances of which they have to complain.

210. From the very manner in which such complaints are verbally made, a sufficient judgment may be formed of the character of the petitioner to enable the collector to decide at once whether he is a well-informed native, not likely easily to surrender his rights, or an ignorant uneducated ryot, whose sole habitual resistance to aggression consists in an appeal to the representative of Government in the Revenue Department; whether the grievance is felt as a severe pressure, or only as a trifling inconvenience, and whether it originates with the complainant himself, or with others who underhand put him forward as their spokesman. The extraneous matter which occupies so much space in petitions when committed by natives to writing, and so much valuable time in wading through it unnecessarily, is here excluded altogether; a few concise personal interrogatories at once expose unfounded representation, saving the needless inquiry which a written address would otherwise entail. The complainant himself speaks with confidence to the collector direct, and not through any third person, who, where written complaints are common, is occasionally employed to receive them; and the very publicity and occasional interference of the surrounding audience itself, often collected from mere curiosity, prevents the possibility of that concealment, garbling or misrepresentation of complaints, often pre-concerted by native servants, whose duty it is to explain written petitions, which are necessarily committed to their charge and consequent previous examination. Besides, when a petition is referred for inquiry to some native officer, by a mere indorsement only, no sufficient check exists for ascertaining the manner in which he may finally dispose of it, or for preventing his neglecting it altogether.

211. I would submit, under such circumstances, whether it would not be better for the collectors in the Southern Provinces, at stated periods, to receive all complaints *orally* in the first instance, as is the practice with the collectors in most of the central districts. Under such an arrangement, the purport of each complaint is taken down. If the order be for rejection, a brief note stating its cause is added; if, on the contrary, it is deemed worthy of investigation, a separate order, or *takeed*, duly numbered and registered, addressed to the proper native officer, is given to the complainant, and, by requiring occasionally replies to all such as remain unanswered, attention to the redress of such complaints is enforced; nor is any written petition necessary, except where the complaint is of such a nature as to require a reference to the Presidency, or of such a description as to render a record of it desirable, when the complainant *vivâ voce* may be directed to prepare a written address.

Appendix, No. 107.

Report of A.D.Campbell, esq. 6 Nov. 1826.

COIMBATORE.

212. The camp entered this district on the 19th September; and continued about a week in it; proceeding on the 26th to the Neelgherry Hills, and thence returning by Mysore to the Presidency.

213. Coimbatore was ceded to the British Government by the treaty of Mysore, bearing date the 22d June 1799. Its Revenue is derived principally from the poonjah or dry lands, of which the fields are distinguished from similar land in most of our other provinces by being generally inclosed by high hedges. Its garden lands, or those watered by wells, are also extensive, and similarly inclosed; and its rice lands are fertilized by the waters of the Cavery, the Bhowanie, the Ambravuttee and the Noel rivers, which flow through it, the latter dividing it into the Northern and Southern Divisions, formerly under separate collectors.

214. On our first acquisition of the Coimbatore districts in fusly 1209, as well as in the subsequent year, fusly 1210, the settlement of the Land Revenue was regulated by applying to the actual cultivation the assessments prevailing under the previous native governments, with such modifications as altered circumstances dictated; and a similar settlement was made for fusly 1211 in that division of it which lies south of the river Noel.

215. But the division situated to the north of that river was placed under charge of Major Wm. M'Leod, who had been previously employed under Colonel Read in the Baramahl, and he immediately commenced a measurement, classification and assessment of the fields, by means of regular surveyors, which, during fuslies 1209–10, had made such progress as to form the basis of the settlement made by his successor, Mr. Wm. Garrow, for fusly 1211, and thenceforward of subsequent years until fusly 1217, inclusive. The principles which regulated this survey were reported by Major M'Leod, under date the 18th September 1801; and the revisions and modifications which it subsequently underwent are explained in Mr. Wm. Garrow's report of the 30th November 1806.

216. The other division of Coimbatore south of the Noel was placed under charge of Mr. Hurdis, under whose administration, during fusly 1212, the lands were measured and classed, not by regular surveyors, but only by the curnums and nautumkars. They seem to have been assessed on principles similar to those which I have described as regulating Mr. Hurdis's *turm* assessment in Madura. But this survey, like that of Madura, was executed hastily within the year, as a preliminary rather than as a final arrangement; and as Mr. Hurdis quitted this part of the country in May 1803, the same causes which prevented him from revising or reporting on the survey of Madura operated to produce the same results in the Southern Division of Coimbatore.

Paragraph 16. To Government, 27 Jan. 1807. In Cons. 19 ditto.

Paragraph 10. To Government, 8 Sept. 1808.

217. Mr. Græme, who succeeded him, remained only during fusly 1213, when he had to contend with a very unfavourable season. In fusly 1214, this division was united with the other under Mr. Wm. Garrow; and during that and the two subsequent years, fuslies 1215 and 1216, whilst the Land Revenue of the Northern Division had greatly improved under the survey there, that of the Southern Division had fallen off nearly one-third, as reported by the Board on the 8th September 1808, owing to the higher assessments prevailing on the lands of the latter, the survey of which had never been reported on or revised. The Board accordingly recommended that the rates of assessment on the poonjah lands in the Southern Division should be assimilated to those on similar land in the Northern Division; and, under sanction from Government, the field assessments south of the Noel were reduced accordingly in fusly 1217; though I cannot discover that Mr. Wm. Garrow ever submitted the separate report on this subject promised in his letter of the 8th April 1808. It appears, however, from the enclosure, No. 9, in Mr. Sullivan's report of the 7th May 1825, that the reduction was at the rate of 37 per cent., and was not confined to the poonjah, but extended also to the nunjah lands, being 6,58,497 rupees in the former, and 17,103 rupees in the latter, making a total of 6,75,600 rupees on Mr. Hurdis's original assessments of 22,23,363 rupees.

To Government, 10 Jan. 1810.

To Government, 15 Sept. 1815.

Board's Proceedings, 10 March 1817.

218. From fusly 1218 to 1220, a triennial lease by mootahs prevailed in both divisions. It was at this time that the abuses, exactions and corruption of Cass Chitty commenced, and for several years led to a deterioration in the resources of the province, from which it could only gradually recover. Circumstances intervened to delay the adoption of the decennial village lease during fuslies 1221 and 1222, when temporary annual settlements were made. But in fuslies 1223 and 1224, it was partially introduced, though immediately abandoned in fusly 1225, on the present principal collector, Mr. Sullivan, discovering that it had been founded on fraud, injustice and a violation, or rather perversion, of the Board's orders.

No. 9 in his Letter of 7 May 1825.

Para. 5, Board's Proceedings, 14 Aug. 1820. Para. 4, Board's Proceedings, 18 Aug. 1823.

219. Since that period until the present time, ryotwar settlements, founded on the field assessments, as reduced by Mr. Garrow, in fusly 1217, have prevailed, according to the reports annually submitted by the Board to Government. The only modification of the rates of assessment which formerly obtained being, that, in addition to the reduction in the original survey by Major M'Leod, of rupees 6,124, on the poonjah lands of Erroad, and by Mr. Garrow, of rupees 6,75,600, on the lands of the Southern Division, Mr. Sullivan himself, from fusly 1227 to 1234 inclusive, has made further reductions in the original survey of various high assessed lands, in all except three of the talooks, to the extent of rupees 87,511; viz. rupees 75,992 in the nunjah, rupees 697 in the garden, and rupees 10,821 in the poonjah lands. It is also to be remarked, that the tax on account of pasture land, which originally in the Northern Division was one-third, and in the Southern one-fourth, of the survey assessment, has, in both divisions, been fixed at the latter uniform rate; each ryot being allowed to have one fifth of his farm in grass, paying only this reduced rent so long as it continues

under

Paras. 13, 14 & 25. From Mr. Sullivan, 3 Nov. 1824.

under pasture. The ryots may use as pasture as much more waste land as they please, generally at the above rate, and in some places at the rate offered by the highest bidder; but it is liable to be resumed upon others offering to cultivate it on cowle, unless the occupant himself agrees thereto. It must be added, that land taken in addition to the usual farm, expressly for the cultivation of horse grain, only pays a reduced tax of 5 fanams per bulla.

220. Nellore, to the northward, and Coimbatore, to the southward of Madras, are the principal grazing districts under this Presidency. Elsewhere the inhabitants have to provide for the food of their own labouring cattle only; and the consequent confined demand for pasture, the scanty population, and great comparative extent of waste land and jungle in most of the other districts, leave the people at liberty to use it as grazing land free of tax, the trifling Revenue derived from this source under the native governments having been generally abolished in most of these other districts on our first acquisition of them.

221. But Nellore is the breeding country whence cattle are supplied to the Ceded and other Northern Districts, of a description greatly superior to what is produced in these provinces themselves; the rearing of cattle is therefore a profitable trade in that district; pasture is accordingly in demand; and a considerable Revenue is derived from the grazing lands. The Revenue from this source is still greater in Coimbatore, where, from the number of cattle congregated from the surrounding countries during the hot months of the year, from the profession of a grazier being often as profitable as that of a farmer, from a considerable and increasing population, and from the general occupation of far the greater portion of the land, a comparatively small extent of grass remains unoccupied.

222. The very moderate assessment prevailing in this district renders the whole of the garden, and a great deal of the nunjah, as well as many of the poonjah fields, a saleable property, which necessarily checks those changes in the occupation of land which are common in other districts less favourably assessed. The more respectable ryots generally have a piece of garden land watered by a well, which is invariably cultivated, perhaps some nunjah or irrigated land also under the plough annually, and a considerable extent of poonjah land, a portion of which is usually fallow or pasture; the ryot may one year turn this pasture into arable, and the arable land into pasture; but so long as he leaves a fifth of his farm in pasture he pays thereon only the low rent before explained. The comparatively *fixed* nature of the occupation of land in this province, this inclusion of pasture on a low rent, and the custom of inclosing the fields into distinct *farms*, has given to the settlement here the denomination of *Putkut*, a word which, whether of Tamil or Teloogoo origin, denotes, *bound to what has been received, tied to the grasp, bound to the seizen.* The putkut, or *fixed* lands, held by the farmer in Coimbatore, resemble the *appanum* (literally tax, tribute) lands in the Ceded Districts, or those *fully taxed,* fixed or *invariably attached* to the rent-free enam of the reddies in Bellary and Cuddapah; whilst their *kutgootta,* or favourably assessed lands, and their cowle land held temporarily free from full assessment, respectively correspond very nearly with the pasture and *koollee cowle* lands of Coimbatore. But, whatever may have been its original application, the term *putkut* is now used like *kyput* (literally, held in the hand) in the Southern Division of Arcot, to distinguish the land *usually held* by a ryot, which has been occasionally translated in English as his *farm.*

223. Misled by some discussions which took place at the period when the decennial leases terminated, the authorities in England appear erroneously to have supposed that the settlement known by this name (putkut) is for a lease of years, instead of annual; and that the assessment under it is on the entire farm, instead of on each field, inferring that the putkut ryotwar settlement in force in Coimbatore is a farm settlement on lease for a limited period of years, which they notice as holding out greater encouragement to industry than an annual field settlement; but this originates entirely in misconception; for though the present putkut settlement in Coimbatore, like all other ryotwar field settlements under this Presidency, binds the ryot no longer than one year, and thus enables him to throw up or exchange particular fields, to extend or contract his farm as his circumstances fluctuate, it is binding upon the Government, at the ryot's option, not for one year only, or for a mere term of years, but in perpetuity, the ryot being entitled to hold in perpetual lease the fields entered in his annual pottah so long as he pays the Revenue classed thereon. The tenure of the annual field settlement is therefore universally perpetual at the option of the ryot, and annual only when he abandons it to the Government; whose duty it becomes, in the course of each year, to relieve those who wish to exchange or throw up their lands, and to provide new occupants for what may be abandoned; and so long as the greater number of the ryots are destitute of extensive stock, every attempt at a ryotwar farm on lease will resolve itself in the end, very generally, into an annual field settlement.

224. In Coimbatore many more than one half of the ryots occupy the same land this year that they did in the previous fusly, whilst the rest have either contracted or extended their farms; but the same, though to perhaps a much less extent, is the case in Bellary, Cuddapah, the two divisions of Arcot, Salem, &c. The settlement in all of these districts is by the field, not by the farm; and were it attempted to hold all the ryots in any of these districts for a series of years to even the most moderate lease of the farms which they now occupy, though many might prosper, as they now do, under a lease of them which at their option is permanent, the greater number would be ruined, from the Government holding them strictly to the terms agreed on, without allowing them, as at present, to contract or extend them annually, according as their circumstances happen to fluctuate.

225. Except

Appendix, No. 107.

Report of A.D. Campbell, esq. 6 Nov. 1826.

225. Except a tenderness against depriving a ryot of arable land left waste, because he has gone to the labour or expense of inclosing it, which is peculiar to Coimbatore; the pasture land granted at a low rent to the ryots according to local custom; the assessing all land cultivated with horse grain only at the low uniform rate of five fanams per balla, and the greater moderation of the assessment, and consequent comparatively fixed occupation of land, I am not aware of any material difference which exists between the principles of the annual field ryotwar settlement now in force in Coimbatore and those concluded in the Ceded Districts, the two divisions of Arcot, or Salem, &c. The one may be termed *putkut*, the others merely *ryotwar*; but in all essential points they are precisely the same.

226. That the assessment on Coimbatore, as formerly reduced by Mr. Garrow, was in general moderate, is testified by every successive collector, from Major M'Leod down to Mr. Sullivan, as well as by Mr. Hodgson, the only member of the Board of Revenue who formerly visited this province. The recent reductions in this assessment by Mr. Sullivan have no doubt contributed to the same end; and my impression is, that an increasing population and extended occupation of land, together with the remissions given on account of pasture and cowle, have contributed, under a fostering and able management, to render the assessment generally upon the lands of this province the lightest of, perhaps, any on this coast.

227. As a summary of Mr. Sullivan's successful management, I may, in conclusion, briefly state, that in the past year, fusly 1235, the poonjah cultivation amounted to 3,15,775 bullas, assessed at rupees 11,05,688, considerably exceeding that of fusly 1225, the first year of his taking charge of the district, and about 70,000 bullas more than the cultivation in fusly 1212, the first year of the survey; though, from the reduction in the teerwas, the assessment fell a lac of rupees below the tax for that year. The garden cultivation had increased to 39,559 bullas, assessed at rupees 5,79,010, exceeding that of the first year of his management, fusly 1225, by nearly 7,000 bullas, assessed at nearly a lac of rupees; and that of fusly 1212 by 12,000 bullas, assessed at 1,72,000 rupees. The dry grass land included in the settlement rose gradually from fusly 1225 to 1230, when it stood at 1,58,838 bullas, assessed at 5,45,026; but by extended cultivation it has since gradually decreased to 1,28,476 bullas, assessed at rupees 4,80,325; whilst the nunjah cultivation, which stood at 38,180 cawnies, assessed at rupees 4,56,447 in fusly 1212, increased to 43,780 cawnies, assessed at rupees 5,46,767 in fusly 1225, and to no less than 49,597 cawnies in fusly 1235, but, from the recent reduction in the teerwas, assessed at only rupees 4,96,799.

228. There were hardly any complaints in this district, and none requiring remark.

NORTHERN DIVISION OF ARCOT.

229. This district, like Chingleput, is not one of the Southern Provinces properly included in the present tour. It had been visited on a previous occasion. But as the camp passed through it on returning by Mysore to the Presidency, I availed myself of that opportunity to inquire into the state of the survey accounts.

230. Besides the extensive zemindarry lands of Calastry and Bomranzes, the Chittoor and Cangoondy pollams, and the Arnee and Anulconde jaghires, the Northern Division of Arcot includes three distinct districts, of which the lands are under the immediate charge of the principal collector; viz. * seven talooks, originally belonging to that district; † five others, transferred from the Southern Division of Arcot; and the district of Satwaid; all originally forming part of the Carnatic, ceded to the British in 1801.

* 1. Chittoor.
2. Jenpetty.
3. Canverypank.
4. Cholinghur.
5. Invellum.
6. Sautgud.
7. Cuddapanatum.

† 1. Arcot.
2. Vellore.
3. Tirvuttoor.
4. Poloor.
5. Wundeivash.

231. The district of Satwaid was surveyed, and the fields classed and assessed, on the principles explained in Mr. Hepburn's report of the 18th June 1805. From the memorandum given to me by Mr. Nisbet's head sheristadar, it appeared that on the transfer of this district from Chingleput to the Northern Division of Arcot, the original accounts of this survey were not transferred along with the districts; and, under the belief that they extended to the cultivated land only, a new survey seems to have been made of Satwaid by the curnums alone, during the decennial rent, which appears now to form partially the basis of the ryotwar field settlement there.

From the Collector of Chingleput, 5 in Cons. 13 Nov. 1826.

232. Finding the original accounts of Mr. Hepburn's survey deposited in the Chingleput district, I directed the collector to forward them to the Board of Revenue, by whom they were received on the 9th instant. An examination of them by the Board will show whether they include the waste as well as the cultivated land. In the event of the former having been omitted by Mr. Hepburn, the subsequent survey by the curnums might be adopted as regards land waste at the period of Mr. Hepburn's survey, but I would submit only to that extent; for, so far as Mr. Hepburn's survey extended, a preference is due to it over any new survey by the curnums. Indeed it appears extraordinary that a new survey of Satwaid should have been undertaken without previous examination of his accounts, or report to the Board of Revenue, especially as his survey has ever been understood to have been conducted with particular care and ability, and to have been unusually moderate.

233. The five talooks which lie south of the Palar are in the same condition as those in the Southern Division of Arcot, to which the final survey (*hooloos*) has not yet been applied; and the remarks which I made on these talooks, under the head of that province, apply qually to these five talooks under Mr. Nisbet; to whom I would suggest that any orders

Appendix, No. 107.

Report of A.D. Campbell, esq. 6 Nov. 1826.

on the points there noticed by me should be communicated. A new survey is in progress here but its state has not yet been reported by the principal collector.

234. The seven talooks which lie north of the Palar were surveyed, and the lands classed and assessed, by Mr. Græme, in fusly 1215, as reported by him under date the 18th October 1806. A reduction of 12 ½ per cent. has since been made in the amount of his assessment.

235. The memorandum received by me from the head sheristadar of the principal collector will explain the present state of the accounts of this survey; which is also alluded to in the letter from the sub-collector in charge, under date the 12th February 1825.

236. It is stated in the first of these documents, that the original Tamil cudjan chitta accounts of both the survey and classification "were kept in the collector's office in Chittoor, in fuslies 1216 and 1217; while so, the cutcherry having accompanied the collector on circuit through the talooks, they were destroyed by white ants." That these valuable documents should, within two years after they were prepared, have thus suddenly disappeared is a suspicious circumstance; but it becomes still more so, when the sub-collector in charge is found previously to have stated, that the same sheristadar had, on the contrary, informed him, "that the original rough chitta field accounts were written by the surveyors on cadjan leaves in Tamil, and a few only by Mahratta brahmins on paper; that it being usual to lodge in the huzoor paper accounts only, none of these original detailed accounts, excepting the few last mentioned, were lodged in the huzoor; that all the rest were made over to the curnums." To the sub-collector the sheristadar here states that none of the original detailed survey accounts, which were on cadjan, were lodged in the huzoor, because it was customary to lodge there only those which were on paper. To me he distinctly states that the original cadjans were lodged in the huzoor, but were destroyed, within two years, by white ants! This contradiction can hardly be reconciled by the supposition that, in his communication to Mr. Chamier, he referred only to the duplicates taken by the curnums, and not to the *original* accounts.

237. The sheristadar proceeds in his memorandum to me to state, that "in the interval between fusly 1218 and 1230, in which the district was under rent, advantage was taken of the leisure afforded by this circumstance to take in Mahratta a copy of the *oollungoo* (or tarwar) account from the curnums." These documents, compiled from the curnums' records, are the only accounts in the huzoor of Mr. Græme's survey, and were not taken at once, or immediately after the survey, but gradually, at various dates, within a long period of 12 years, giving ample time for the operation of intrigue and fraud amongst the village, if not amongst the higher Revenue servants. The alterations even in these accounts are described by the sub-collector as "numerous;" but the open, undisguised and clumsy manner in which they had been altered, with "the candour with which the sheristadar admits the error of parting with the *original* materials," rendered him averse to suspect fraud."

238. Before final steps are taken to make any more perfect record of this survey, it seems desirable that the principal collector should satisfy himself, whether any frauds have been practised respecting the accounts of it now forthcoming; and if so, to what extent, and by whom. For this end I would suggest that a few temporary gomastas, under the control of some respectable fixed servant on his establishment, unconnected with the sheristadar, should be immediately entertained, to compare the original satwaid accounts with those now existing in the Northern Division of Arcot of that talook, and the *oollungoo* survey of the seven talooks now in the hoozoor, not only with the curnums' accounts, but with the ryotwar hoozoor accounts of former years, particularly if any of them contain the detail of fields and their assessments, which, from the serishtadar's memorandum, seems very doubtful, or with the pottahs of the ryots for these years if they contain these details; and, so soon as it has been ascertained that the survey accounts forthcoming can generally be depended on, no time should be lost in forming a new record of them, by making the same number of complete copies of these accounts as the collectors in the Ceded Districts have recently been authorized to make of those valuable documents in their respective provinces.

239. Mr. Nisbet having communicated personally with the Board respecting the restoration of the mauniums and merahs of the several village officers, and being about to address them officially on this subject, as well as upon the settlement of his district for the past fusly, no further observations from me seem requisite.

240. In conclusion, permit me to recommend to your favourable notice the services of Mr. Wheatley, whom you did me the honour to nominate my assistant during your tour, and to whom I stand indebted for much valuable aid.

I have the honour to be, honourable Sir,

Your most obedient humble servant,

(signed) *A. D. Campbell,*
Third Member Revenue Board.

6 November 1826.

APPENDIX.

MEMORANDUM given in Mahratta to Ramachunder Row, head sheristadar of the Board of Revenue, who accompanied me, in order to direct attention to the chief objects for inquiry.

Cultivation.

1. IS the occupation of the land entirely free or not? If not, what are the restraints imposed on the ryot? Is there any *putkut*, or invariable payment on a union of fields, whether cultivated or not; or is each field separately occupied distinct by itself, according as it may be under the plough? Are the lands of deceased or deserting ryots (*foutee fururee*) saddled on their securities, the neighbouring ryots, or on the whole ryots of the village, or on the wealthy ryots only; or are only such of these lands as there is competition for given to those who ask for them? In the same way, what provision is made for the lands thrown up by bankrupt (*nadar*) ryots from want of stock.

2. In making the arrangements for cultivation, do the amildars fix a gross sum on a village, as the cultivation of last year, for instance, and insist on the distribution of fields to that extent amongst the ryots by the villagers, or do they in the first instance find out the details of actual occupation as willingly settled amongst the ryots, and *thence* deduce their accounts of occupation.

3. In the accounts of occupation, are the fields formerly occupied distinguished from the new lands taken from other ryots, and from waste newly occupied, &c. or is the whole clubbed without distinction.

4. Are there any papers issued to, or agreements taken from, the ryots, at the time of the amildars settling the occupation of land; if so, do they contain the name of the fields, so that each ryot can recognise his own land, or is only a certain extent of land, and a certain assessment in money entered in them? Do the karkoons, or others, identify these documents, or what precaution is taken to prevent their being changed by the villagers after they are given to, or taken from, the ryots?

5. As nunjah, poonjah, &c. are cultivated at different seasons, do the arrangements for the occupation of such lands take place at the respective appropriate periods, or simultaneously for the whole?

6. In what form is the result of the occupation of land reported to the collector; and is it compared with that of former years when reported to him?

7. Take copies of all hookumnamas, as to the cultivation and occupation of land.

Jummabundy.

1. At what village was the settlement for each talook made during the last four years?

2. Before the settlement is made, is the occupation of land for the vysak crop arranged, or is it entered on estimate only? If so, how is this estimate formed? In the same way, if inquiries as to concealed lands are not concluded before the settlement, what arrangement is made for the settlement of such lands?

3. Who are sent for when the jummabundy accounts are prepared? Do the ryots come? Are they allowed to examine and discuss the curnums' accounts; and are these accounts verified by an oral examination of the ryots before the pottahs are given, or are the ryots sent for merely to receive their pottahs after the settlement has been concluded?

4. Does the collector issue any written order to his hoozoor cutcherry as to the jummabundy, binding them in all cases to undeviating rules, or, when difficulties occur, do they verbally report, and does he settle each case as it comes forward?

5. Are the curnums' accounts of cultivation, as given in by them at the jummabundy, compared with the periodical accounts sent in by the amildars of the occupation of land, their estimate of vysak crop, and the returns of concealed lands?

6. Take the rough accounts of three or four villages, and the talook abstracts for the entire zillah, to obtain a clear insight into all the *details* of the jummabundy, with the view of ascertaining the points mentioned by me in detail to you, being chiefly, whether the whole aykut of each village is ascertained; whether the wells, canals, &c., in good and bad order, are distinguished; whether in each account the stock of each ryot, his enam land, past cultivation, highest cultivation, *the names* and *numbers* of his fields, and the lands taken from other ryots, are detailed; what waste has its own proper assessment; what waste is assessed on the average rates of the village; whether any restriction exists as to one year's waste being cultivated before another year's waste can be occupied; what is the cowle for waste; whether the crop grown in each field is entered; whether *teerwa bhurtee* is assessed as in the Southern Division of Arcot, when high is abandoned for low-assessed fields; if the details of remission are given, and those that are permanent are distinguished from such as are temporary; if the fruit-trees in a field are rented out, or given up to the ryot who cultivates it; whether money deducted from the settlement on account of pagodas, cavelly, russooms, &c. is deducted by talooks, by villages, or in the pottahs of each individual ryot.

7. Are the rough accounts systematically explained to the ryots, and verified by their verbal information, before the pottahs (leases) are prepared?

8. Are the pottahs distributed as the settlement is made, or at once for the entire settlement, after it is over; and by whom are they delivered?

9. Is each ryot told, at the time of taking his pottah, its net amount in money; or is this explained to them when they give their moochilka, or in any other way?

10. Is there any *chain* security, one ryot for the other?

11. Is the management of villages settled at the jummabundy; are meerassidars alone put into village offices, and for what causes are heads of villages and curnums removed; is there a periodical change of them, or is the fittest man selected and continued as long as he behaves well?

12. Is an order sent to each amildar, after the jummabundy is over, explaining the difficulties which have occurred in the course of it, and how they may best be obviated hereafter? If so, a copy to be obtained.

13. Is there any *towcoof*; if so, cannot it be discontinued?

14. When is the jummabundy generally finished?

15. Ascertain how the jummabundy of enam takes place, where such a thing exists.

16. What is the nature of the settlements made by the zemindars, poligars, &c.; whether they are ryotwar, and for a fixed money assessment, or how?

Moturpha.

17. See how the moturpha is settled; is each (bab) item distinguished; are any items oppressive; are pottahs given?

Salt.

18. See how the rules as to salt heaps are observed, and ascertain the opinions as to raising the monopoly price.

Abkarry and Custom Rents.

19. How are the offers for the rents invited; is there a public bidding before the collector, or merely written offers; of what nature is the security?

20. What is the opinion of the merchants as to the renting of the customs; are the sayer accounts given in by the renters deemed correct; is it usual for them to levy less than the established rate of customs?

21. Does the introduction of English piece-goods affect the native manufactures?

Collections.

1. Is there a separate kistbundy for nunjah and poonjah; what are the kists; when do they begin; until the kistbundy is settled, do they collect on the crop, or on last year's collections; if the kists are at fixed periods are they ever anticipated, and the money kept in deposit until the kists become due?

2. Is there any prohibition against the ryots cutting their crops without obtaining written permission, and by whom is such permission to be granted; or are there any other restrictions opposing the ryots' free appropriation of the produce?

3. Are receipts systematically given to the ryots for their payments; and if so, on one paper for the entire year, or on separate papers for each kist?

4. When money reaches the treasury, is it entered in the accounts as per *irsalnamah* from the talook, or is one item ever credited to another, or are the collections of one talook ever credited to those of another talook?

Accounts.

1. What accounts are kept on paper, what on cadjan? ascertain the system of account in detail, and whether it can be improved by the Ceded District forms. Is there a nugdee goomastah deputed from each talook annually to compare the talook and treasury accounts; if so, does the collector send a takeed explanatory of the difference to the amildar, or is the adjustment of these accounts confined to a verbal or written communication between the native servants alone?

General Heads.

1. Distraint: What has been the extent of it since the ryotwar settlement in each year; do the native officers ever enforce it without a special order in writing from the collector?

2. Imprisonment: What has been the number of defaulters confined of late years; does the collector think it essential in cases of mere default?

3. Tanks: Is there any impolitic restriction by the collector as to the amount of tank estimates to be sent in by the tehsildars; are the late rules respecting the tank department inconvenient in practice; are the maistries useful men?

4. Pagodas: Is the entire revenue of the principal pagodas, whether from sources within or without the district, entered in the pagoda jummabundy, and are the entire charges fixed or variable; if variable, how audited. Are the disbursements made by a Government officer or by a churchwarden, and what expenses are left to their discretion?

5. Tuccavy: Is there any limits as to the amount to be given to any one individual? get copies of any takeeds on this point, or of any *hookoomnamah* which establishes the general rule to be observed in the distribution of tuccavy.

6. Correspondence: In what language is it conducted; how do the amildars identify their accounts, &c., urgees, &c.; is there any separate collection of *circular* or *general* orders? if so, get a copy.

7. Tenures: How far back do the curnums' accounts go; how many villages are held by one individual; how many by meerassidars in common, how many by them individually; what has been the tendency of meerassy tenures, from common to individual property, or the contrary? See if, in the palace of Tanjore or elsewhere, any information can be obtained to elucidate the right of Government to waste as excluded from meerassy, or to show the origin of that kind of property.

8. Value of Land: How many fold of the net annual profit to the meerassidar does land usually sell for; since when has it been saleable; and has it been falling or rising in value? ascertain whether, in other districts than Tanjore, land has been sold for arrears to any extent, and whether any of the purchasers have been public servants.

9. Census: What is the date of that last taken; has the population been on the increase or otherwise?

A. D. Campbell,
Third Member Revenue Board.

Appendix, No. 108.

Appendix, No. 108.

Instructions of Sir T. Munro's Government.

INSTRUCTIONS of Sir *Thomas Munro's* Government, respecting a Ryotwar Survey in Tanjore.

To *A. D. Campbell*, Esq.

Sir,

THE Honourable the Governor in Council has been pleased, with your own concurrence, to select you for the office of principal collector of Tanjore.

Although that province has been so long in our possession, very little progress has been made in the establishment of a fixed assessment upon the land. Some approach to this important object has of late years been endeavoured to be made by fixing the amount of the grain-rent of a large portion of the villages, and making the money-rent for that grain fixed as long as the market price does not fall five per cent. below, or rise 10 per cent. above a certain assumed standard rate. But this plan, though it might in time lead to a fixed money assessment for each whole village, would still leave the extent of land, and the rate of assessment on each field in each village uncertain; and as a field assessment can only be effected by means of a survey, the Governor in Council is of opinion that it ought to be begun without delay.

The survey ought to be made upon the same principles as in those districts where the most complete surveys have already been made; it should embrace all land, cultivated, waste, hill and jungle; it should show the grain-rent of each field as well as the money-rent, in order that the grain-rent may be available in case the money-rent should anywhere, from unforseen causes, fail for a time.

The assessment ought to be moderate. It is not the wish of Government to raise the Revenue, but rather, by equalizing it, to make the burden lighter on the people. By equalizing, it is not meant that the rent of lands which have been made more productive at the expense of the owner should be raised, but that when the assessment of lands equally productive is, from fraud or neglect, very unequal without any expense having been incurred in improvement, such assessment should be corrected.

No detailed rules can be laid down for the conduct of the survey; any such rules would only tend to impede the work. The principal collector must be chiefly guided by his own judgment. Old accounts, former partial surveys, and former grain and money assessments may afford him some assistance; but he must exercise his own discretion, both in adopting what is right and rejecting what is wrong.

The successful execution of the proposed survey will not be an easy task, but one which will require great judgment, labour and perseverance, with an extensive knowledge of Revenue affairs, and a minute and accurate acquaintance with the nature of the different surveys made at various times under this Presidency. The Governor in Council considering you as possessing these qualifications in an eminent degree, has resolved to depart from the usual course of appointment, and to select you, though a member of the Board of Revenue, to fill the office of principal collector and magistrate of Tanjore.

You will be specially allowed to draw commission on extra Revenue on the same standard and under the same rules as your predecessor; and it is proposed to afford you the additional aid of either another sub-collector or another experienced head assistant, and to authorize the Board of Revenue to allow the services of Ramchumder, their head sheristadar, who accompanied the Honourable the Governor on his late tour to the southward, and any other part of their native establishment which can be spared, to assist in the first introduction of the survey. It will be desirable that Ramchunder should be withdrawn from his proper duties for as short a period as is consistent with that object.

You will take the oath of magistrate of Tanjore before Mr. Grant, First Puisne Judge of the Court of Sudder and Foujdarry Adawlut; and you will join the district by the 16th of March.

I have the honour, &c.

Fort St. George,
2 February 1827.

(signed) *D. Hill*, Chief Secretary.

Appendix, No. 109.

Appendix, No. 109.

Statement of Quantity and Value of Grain.

A STATEMENT exhibiting the Quantity and Value of Rice, Wheat, and all other Grain and Pulse, exported from the several Ports of *Bengal* to the several Ports and Places on the *Coromandel Coast*, in each Year, from the Year 1792-3 to the Year 1828-29.

—	QUANTITY.		VALUE in RUPEES.
	Bags.	Maunds.	
1792-3 1793-4 1794-5 1795-6 There are no materials from which the Account can be prepared for these years -	—	—	—
1796-7 - - - - - -	2,73,763	5,47,526	5,55,451
1797-8 - - - - - -	2,11,664	4,23,328	3,33,170
1798-9 - - - - - -	3,46,341	6,92,682	6,51,691
1799-1800 - - - - -	4,60,966	9,21,932	9,52,321
1800-1 - - - - - -	4,88,211	9,76,422	9,72,601
1801-2 - - - - - -	4,89,431	9,78,862	9,87,975
1802-3 - - - - - -	6,21,500	12,43,000	12,43,000
1803-4 - - - - - -	7,14,425	14,28,850	14,28,850
1804-5 - - - - - -	4,32,790	8,65,580	8,65,580
1805-6 - - - - - -	5,19,329	10,38,658	10,38,658
1806-7 - - - - - -	13,17,829	26,35,658	26,35,658
1807-8 - - - - - -	11,15,383	22,30,766	22,30,766
1808-9 - - - - - -	3,03,462	6,06,924	6,06,924
1809-10 - - - - - -	2,31,660	4,63,220	4,63,220
1810-11 - - - - - -	1,56,247	3,12,494	3,12,494
1811-12 - - - - - -	3,44,144	6,88,288	6,98,091
1812-13 - - - - - -	4,73,401	9,46,802	9,46,802
1813-14 - - - - - -	4,84,202	9,68,404	9,68,404
1814-15 - - - - - -	3,30,530	6,61,060	6,61,060
1815-16 - - - - - -	1,43,341	2,86,682	2,86,682
1816-17 - - - - - -	1,75,512	3,51,024	3,51,024
1817-18 - - - - - -	1,00,018	2,00,036	2,00,036
1818-19 - - - - - -	1,35,619	2,71,238	2,71,238
1819-20 - - - - - -	44,141	88,282	88,282
1820-21 - - - - - -	33,370	66,740	66,740
1821-22 - - - - - -	1,64,876	3,29,752	3,29,752
1822-23 - - - - -	59,356	1,18,712	1,18,712
1823-24 - - - - - -	4,14,533	8,29,082	15,91,326
1824-25 - - - - - -	3,65,061	7,30,121	11,52,046
1825-26 - - - - - -	4,35,144	9,64,145	11,26,840
1826-27 - - - - - -	58,414	1,15,690	1,96,601
1827-28 - - - - - -	36,077	72,025	1,06,183
1828-29 - - - - - -	23,601	47,203	70,785

East India House,
6 April 1832.

J. Mill,
Examiner of India Correspondence.

BOMBAY.

Proposed Levy of a Nuzer, or Fine, on the Renewal of Grants Alienating the Land Revenue.

Appendix, No. 110.

Appendix, No. 110.

Minute by Sir John Malcolm, 10 June 1828.

MINUTE by Sir *John Malcolm*, dated 10th June 1828.

It is but a short time since the subject of collecting nuzerana, or offerings, from the various classes of our subjects holding lands and offices, underwent much discussion; and it was last year brought to the notice of the Revenue Committee, who, in their Report under date the 13th June 1827, observe:—

> " With regard to the practice of taking nuzers from jagheerdars or feudatory chiefs, &c., on succession to their estates, which in the third paragraph of your lettter is recommended to our consideration as a great source of Revenue, it appears, from information obtained from the native dufturs, that the kural beeriz, or highest estimate of Revenue, of the jagheer-surinjams in the Deccan, is as follows: torij-surinjams, not bestowed as pensions, rupees 9,52,396. Our arrangements with the torij-surinjams prevent our taking nuzers from them. With regard to the plan hitherto pursued, a larger sum will lapse to Government on the death of Jut surinjamdar, by the resumption of his estate, than would be levied as a nuzer on the renewal of the grant to his heir. The proposal of levying nuzers appears therefore to be either impracticable or inexpedient."

Notwithstanding this opinion, I must resume this subject, and I am not without hopes of satisfying the Board that we are not warranted, in the present state of the finances of India, in not having resort to a source of Revenue which, in my opinion, may be well associated with arrangements calculated to give health and strength to the native community, and by so doing, to promote political objects of the first importance.

I assume certain principles and facts as those on which the proceeding I desire to recommend is grounded. They are, as appears to me, intimately connected with the prosperity and the permanent improvement of our territories in India.

I must believe, that while it is not desirable to alienate any part of the lands in actual possession of Government, it is not consistent with true policy to add one more acre to our territorial property.

Though I would not desire to alienate any of the land actually the property of Government, I cannot be adverse to the rewarding of natives who have distinguished themselves in the public service, by grants of jagheers; but I think with Sir Thomas Munro, that these grants should always contain a certain portion of waste, but redeemable land, and while the cultivated part of the grant reverted to Government at the expiration of two or three lives, that which had been redeemed by the grantee, or his two next heirs, should be continued to the family in perpetuity, at the light assessment which had been settled as its value before the industry and capital of the jagheerdar had brought it into cultivation. Alienations of such descriptions are alike calculated to reward individuals, to promote the prosperity of the country, to excite a spirit of industry, and to raise a respectable class of landholders, without injury to the public Revenue.

Vide Sir T. Munro's Minute, 6 Feb. 1824.

I consider that political events, far beyond our power to control, have thrown a greater portion of territory under our direct rule than it was our interest to possess; for though our rule is favourable to the middle and lower orders of the people, its operation has hitherto, and must, unless great changes are made, tend to the gradual extinction of all natives of superior rank and authority.

This dangerous evil will be greatly increased from its further extension, and for this reason, and others equally connected with our security, I deem it indispensable that we should adopt every measure that is likely to avert such consequences, and above all, those that are calculated to prevent a further absorption of the territories of the remaining princes, chiefs and landholders of India, for such progressive acquisitions, though they may leave us without rivals, will also leave us without supporters. We shall be at the head of a community in which the principal graces are destroyed, and in which, while foreigners possess all the power, and the direct superiority over the whole of the soil, none of a native population of one hundred millions of men can rise beyond being soldiers of subordinate classes, merchants, cultivators, public servants, menials and labourers.

This is the state to which British India appears to me to be rapidly verging; and under this conviction, I must be the advocate of any measure that appears likely to arrest, if not to prevent, a result that will inevitably (as far as I can judge) terminate in the ruin of our empire

Minute by Sir John Malcolm, 10 June 1828.

I believe it much easier to preserve than create that aristocracy of land and office which has, under every conquest by foreigners, except the British, been left to a portion of the natives of this great country; because, in the first effort, we shall be aided by the feelings of men attached to their own customs; and in the latter, these feelings will prove an almost insurmountable obstacle to our success. The services that recommend the natives of India to us are seldom those which ingratiate them with their countrymen; and the pride of birth, the tenacity of usage, and the prejudices of caste, will make it impossible, when we confer rank and wealth, to vest meritorious individuals with that influence and respect in the community to which they belong, and which is necessary to ensure those public benefits that ever ought to attend such acts of generosity and justice.

These considerations should not prevent our liberal remuneration of public services; but they must prevent our expecting that we can create a class that will fill the same space, in the eyes of the natives of India, as that which is perishing. Those we favour may progressively advance themselves; and their descendants may, in time, gain upon the opinion of the people among whom they become pre-eminent; but this process must be slow. Unless the death of the class they succeed is rendered equally so, there will soon be an absence of the links by which this society has been so long bound; and the danger to the public peace will be extreme, when few, if any, remain, who join to an influence with the people, a natural attachment to the state, grounded, as every such attachment must be, on a conviction that its existence is essential to the protection of their persons and the maintenance of their interests, and those of their families and adherents.

While the above reasons satisfied me that it is indispensable to our prosperity, and indeed to our existence, to preserve the remains of the native aristocracy of India, I am equally satisfied, from the actual condition of the finances of India, that we cannot preserve it without reconciling its continuance to an increase, instead of a diminution of Revenue; and it is my further opinion, grounded on much experience of the feelings of such classes, that they will never be confident in their own permanence, until they see it associated with advantages to the state by whom they are protected. They listen to the professions of the officers of the English Government, who assure them of their being maintained in their condition; but they listen incredulously. They judge (with reason) more from events than words; and without doubting our faith, they know, that our unbending rules and their lax habits are irreconcilable; that their ignorance or their errors, or those of their descendants, will often furnish fair pretexts for their annihilation; and they conclude, and with justice, that while they contribute little or nothing, either in service or in money, to the state to which they owe allegiance, there must be many motives for their annihilation, and few for their preservation.

The feelings which render feverish their actual existence are more keenly felt as affecting their posterity. If there is a passion or feeling in the breast of man that is common to all races, and elevates in all (down to the lowest savage) the dignity of human nature, it is that anxious care and interest with which men regard futurity; and if there is a doubt that is insufferable, it is that which relates to the descent of whatever property we possess. From the king upon the throne to the peasant, all value that indefeasible right of possession which can enable them to transmit what belongs to them to heirs, either of their own family, or of their own appointing. The thoughts of having the possession or inheritance of their pride divided or absorbed in the vast possessions of the State, and to have their name and family perish in the land they love, is insufferable to all men, and to none more than the natives of India; and this, added to their other feelings, renders almost all who possess property in any degree dependent on Government, from the highest jagheerdar to the pettiest enamdar, an anxious discontented race. They feel they are excrescences on our system, and that they are an useless and unprofitable part of the population, and with such impressions they become dangerous to that State on whose resources they are a charge, instead of being its supporters, as they might be under a better system. This is not the place to treat of the modes in which the active services of such persons might be employed. It is the exclusive object of this Minute to propose a plan by which we might confer benefits on them that would reconcile them to taxes that would render their continuance compatible with gain instead of loss of Revenue, and by giving them more confidence than they now have in their condition and in that of their successors, render these persons more active and useful subjects, and more attached to our Government.

The measure I mean to bring to the notice of the Board is grounded on the general facts and principles I have stated; but in their application I shall limit myself to the peculiar condition of the dependents and subjects of this Presidency whom it will immediately affect; and I must desire that this proposition be decided upon its local policy, and not on any of those general maxims and principles of political economy and abstract justice which, formed upon inferences and conclusions drawn from a totally different state of society, should never be adopted into our administration of India, when it is in opposition to the feelings and usages of the inhabitants. On this point, however, we have had several lessons that should render us most cautious. We cannot proceed in opposition to the usages of the people. We are almost equally limited by the operation of our own laws and acts. Few sources remain that offer a prospect of that increase of means which our necessities so imperatively demand, but those few should not be lightly rejected, when they afford a prospect, however slight, of relief to the necessities of the State, and particularly when, from being sanctioned by usage, and associated with benefits to individuals, they are not likely to excite that spirit of discontent and turbulence that has been found to attend many of our efforts to tax our Indian subjects.

The nuzerana tax, to be productive, should in its operation include every man who succeeds to an inheritance of land or office; it is one that has ever been paid by this class of

Appendix, No. 110.

Fine on Renewal of Grants Alienating Land Revenue.

the inhabitants of India; it is an offering on succession to the superior, which has prevailed throughout every region of the globe, until superceded in civilized communities by more general and more profitable imposts. It exists in every native government of India, and in ours: though recently forbidden, and not taken by English officers, it is, I am persuaded, in most cases still given in some shape or other to their servants or dependants. The reason is plain. This usage is from time immemorial associated with the recognition of the right of inheritance, and in our recently acquired provinces the lowest patell who has his five rupees rejected, that he offers to the collector, returns to his home with disappointment. The refusal of his offering conveys to his mind an impression that he is not secure in his office, and he is too happy to tender the gift to any one of real or supposed influence willing to take it. We may have removed this impression from a proportion of the inhabitants of countries longer in our possession; but my inquiries lead me to state confidently that there are no provinces under this Presidency in which its revival within moderate limits, and associated with some concessions to the feelings and prejudices of those who pay it, would be attended with either difficulty or dissatisfaction.

Nuzerana has always formed a considerable part of the income of native princes. It continued and constituted the principal part of the pay of their ministers and local officers, and became either avowed or secret emolument to the servants of the Company, European and Native, until it was prohibited as an indefinite and frequently corrupt source of acquiring wealth; but at the period of its prohibition, through the operation of one of those inapplicable general maxims of rule to which I have before alluded, a profitable branch of Revenue was abandoned by Government, though none perhaps existed in our dominions which, if well regulated, would have been more cheerfully paid, or more easily collected. In a valuable summary * on the laws and customs of Hindoo castes within the Deccan Provinces subject to Bombay, we meet the following passage under the head Existing Customs of Inheritance.

"Under the native government, it was customary to levy nuzers of indefinite and discretionary amount, averaging 52 per cent. on the annual value of the estate, and varying from 2 to 182 per cent. from jagheerdars, on direct and collateral succession to their estates on partitions, alienations and adoptions, as well as fines for neglect, contumacy, and disaffected conduct. The circar grants in surinjam and jagheer were held under a less certain tenure than enams, still less than wuttuns, being liable to conditions of furnishing military aid, either specified or unlimited, and not unless under special grant: hereditary nuzers were not levied on succession to enams, only on alienations by sale, to the amount of one year's value of the estate. The zat surinjam often yielded a few rupees only annually. The torij surinjamdars levied smaller nuzers from their dependant sahookars; and mahojuns also paid nuzers. It is the only direct mode in which these opulent classes paid taxes; and it had a good effect in checking partition. Nuzers to the amount of 50 per cent. on the annual value of the estate were levied on zemindarries and village offices descending to collateral heirs, not in direct succession, unless the estate was a large sumusthun, similar to a jagheer. On adoptions by widows, and redemption of heirless shares, nuzers of 125 per cent. were sometimes levied.

Mr. Chaplin, the late commissioner in the Deccan, gives his † sentiments on the subject of nuzerana at much length, and considering it only in a fiscal view, recommended its establishment as a fair and legitimate source of Revenue.

The classes Mr. Chaplin proposes to include, are jagheerdars, enamdars, and wuttundars; and the scale on which the tax should be levied is as follows:—

With regard to the first class, on direct inheritance, 50 per cent. on the half of one year's revenue. In case of indirect or collateral succession, when they have no sons to inherit their estates, and it has pleased Government to bestow the succession on a brother or nephew, or relative of the deceased, Mr. Chaplin recommends that 75 per cent. of the actual produce of the estate should be taken as the relief on nuzer.

In cases where adoption is permitted, he proposes, in the first place, in cases where the adoption has been made during the lifetime of the incumbent, that 100 per cent. should be taken; and in the second place, when permission is granted to the widow to adopt after the husband's death, 125 per cent.

On the different members of the family claiming the partition of an estate, he proposes that a nuzer of 100 per cent. be levied on the shares of each person who may gain by the partition. This is proposed principally to check the evils occasioned by partition.

Mr. Chaplin also adverts to cases of the reversion of shares to the brothers of persons dying without heirs, and on the redemption of jagheers temporarily resumed, in which cases Government may do as seems expedient.

Fines on occasion of contumacy or default of military service, may also be taken from surinjamee sirdars.

Mr. Chaplin remarks, that should nuzers be taken as he has suggested, indulgence as to the period of payment must be granted according to circumstances.

With regard to enamdars, it has not been usual to receive nuzers, he therefore does not propose any innovation.

In cases, however, where an enam is purchased, a nuzer of 100 per cent. is proposed to be levied.

Zemindars.

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* This work, which consists chiefly of translations from Hindoo law authorities, and authentic information from learned natives and heads of castes, was written by Mr. Steele (an able civil servant) at the direction of the Governor in Council, for whose use it was printed.

† *Vide* Mr. Chaplin's letter to Mr. Secretary Farish.

Zemindars are the next who come under consideration. Their wuttuns being considered official, have not usually been subjected to nuzers on direct inheritance. Mr. Chaplin does not propose any nuzer to be taken from these officers in cases of direct succession; on indirect or collateral succession, a nuzer of 50 per cent. may be levied; 100 per cent in cases of adoption during life, and 125 in adoption by the widow.

Where a partition may be demanded, each person newly acquiring a share may be made to pay a nuzer of 50 per cent., and in the event of the sharer dying without issue, his share may be redeemed by the rest, on payment of 100 per cent.

In cases of direct inheritance of estates of the nature of sumasthuns, Mr. Chaplin proposes the levying of a nuzer of 75 per cent.; on the confirmation of a brother or collateral relation, 100 per cent.; and on granting permission to adopt, 150 per cent.; and if the adoption be permitted to the widow, 200 per cent. On accession to patellships, no nuzer is customary, if the son inherits; if a brother or a nephew, 50 per cent. is proposed by Mr. Chaplin. On permission to adopt during the lifetime of the father, 100 per cent.; and after his decease, 125 per cent. The same remark applies to koolkurnees, but the scale to be taken, with reference to former custom, may be somewhat lower.

Mr. Chaplin recommends the above-mentioned scheme, on the grounds of its antiquity, its established custom, and its general fairness and policy, as a source of Revenue; and it is derived from a class who contribute very little to the State; at the same time remarking its analogy to the system of redeeming their lands, which, in the early times after the conquest, was in use among the feudal barons.

Mr. Elphinstone made the following remarks on Mr. Chaplin's proposition:—

"This valuable paper should be sent to all the collectors, and to Captain Barnewall, with a request that they would remark on any part of it that seems applicable to their districts.

"I concur in all the proposals it contains, as far as it relates to the Deccan; with the following exceptions:

"1st. Many of the jagheers in the Deccan should be renewed on the death of the present incumbents. Adoptions ought only to be permitted to give a claim to the succession in very peculiar cases, such as padshahee jagheers, and a few others. Adoptions by widows were never admitted by Bajee Row, and ought not to be by us.

"2d. I have some doubts whether the putwardhuns are liable to the payment of a nuzer, even on divisions: they may, however, be subjected to the conditions formerly proposed by Mr. Chaplin, which I should wish to see again, with the orders of Government upon them. They are dated the 18th and 30th of August, and the 27th of July, 1820.

"3d. I doubt whether patells can afford, under our system, to pay any tax on succession.

"4th. I do not see why zemindars should be prevented selling their lands and offices, as has been usual hitherto, so as enough is kept to support the officer who does the duty.

"5th. Bankers and merchants are the only people who can well afford to contribute to the expenses of the State who are exempted. I think, therefore, that we ought not hastily to give up any tax on them which we find established."

Mr. Elphinstone, when he had examined further public documents connected with the question, observed:

"After reading the papers called for, I have only to add, that I do not think nuzers can be demanded from the putwardhuns, even in cases of partition; but I think that in all future partitions the members of that family should be subjected to the conditions proposed in the 11th paragraph of Mr. Chaplin's letter of 27th July 1820, modified and sanctioned by Government in Mr. Henderson's letter of 8th August 1820."

The above despatch of Mr. Chaplin on the subject of nuzerana was transmitted by orders to different collectors, whose opinions were required upon the subject.

In general, the replies were not encouraging. That from Mr. Lumsden, collector of Surat, stated that there were so few persons from whom this tax could expediently be taken, that it was not an object; and that the greatest proportion of grants were from the royal family of Delhi and its delegates, and of ancient date; and that neither from these nor the few recent donations of the Mahratta princes have (as far as his information extends) ever been granted.

The zemindars and dessays of his collectorate Mr. Lumsden deemed too poor to be taxed, and the revenue to be attained too inconsiderable to be an object. *Enam* tyzaee he however thought might be taken in our more recently-acquired districts, where it was collected by the Mahrattas. In our older possessions, its having been given up for 20 years was, he conceived, an argument against its revival. He was adverse to any tax on patells, on the ground of their poverty. This collector has doubts both as to the policy and expediency of imposing the proposed fines on either of the chiefships within the Surat limits.

He sums up with stating, that though many of Mr. Chaplin's propositions may apply to the Deccan, local circumstances appear to him against their adoption in the Surat province with any advantage worthy of the object.

Though the collector of the Southern Conkan, Mr. Sparrow, found no record respecting nuzerana that could enable him to state it was an usage, except in cases of adoption, he concludes his letter in reply to Mr. Farish with the following observation: Dated 5 Nov. 1821.

"Notwithstanding, however, the want under which we at present labour, of positive proof to confirm the facts of its having been customary to exact these nuzers in this zillah, I am disposed to entertain the opinion, on the grounds stated by Mr. Chaplin, that as they are made and intended to fall on persons who would otherwise contribute very little to the State, and as they are not probably altogether unknown here, they can reasonably be established in the zillah, in as far as they may be found applicable, on the principles and in the mode in which Mr. Chaplin suggests."

Dated 1 Nov. 1821. The letter from Captain Barnewall, in charge of Kattywar, was short, but evidently written with the conviction that the plan proposed by Mr. Chaplin was not applicable to the western parts of the peninsula of Guzerat.

From the state of property (this officer observes) and the rules of inheritance which prevail among the Kattywar chiefs, all property, as it descends in their families, conveys to every possessor, of whatever portion he inherits, a perfect property, and that nuzers, and all such acknowledgments of dependence, are not customary in Kattywar as in the Deccan.

The sale of landed property (this officer observes) is very rare, and has seldom taken place but in a period of famine, or under the visitation of the most extraordinary calamity, when individuals have been sometimes induced, to preserve their existence or that of their families, to part with their heritage.

Alienations in mortgage are very general, and these are of various kinds; but no instances are to be found of lands being rendered exempt from Revenue, unless they are granted in lieu of service, or to maintain the religious classes, or their establishments: in such cases they are always rent free, and are never, unless forfeited or resumed, rendered subject to any contributions.

In 1827, the collectors in the Deccan were referred to for their respective opinions on this subject of nuzerana, and the result of the reference to Captain Henry Robertson, to Mr. Lumsden, to Mr. Giberne, and to Mr. Nisbet, was, that the tax, generally speaking, was unobjectionable, and under certain modifications might constitute a fair contribution to the expenses of the State. *Vide* despatch.

At the same time, Mr. Warden, in an able minute, expressed his opinion that the practice of taking nuzers from jagheerdars, or feudatory chiefs, from zemindars, such as deshmooks, despandes, and other wuttundars, down to patells and kulkoornees, on succession to their estates, is of a very ancient date, and usually kept up by the late Government, and when properly regulated, may with great propriety be termed just and lawful reliefs; and in a country like India, there cannot be a fairer mode of increasing our financial resources. At the recommendation of Mr. Elphinstone, the finance committee was applied to for further opinions, when they declared, after stating the various opinions on record on the subject by the collectors, that they thought the question belonged to that class of inquiries in which the opinion of the local authority should principally be relied on.

The above were the opinions I found upon record relative to the general question. There are several resolutions of Government relative to particular cases where collectors had referred to know whether they were to take nuzerana. These I found often decided in the affirmative, and are recorded.

Although I found from the examination of the above documents, that the opinions of several experienced officers were adverse to mine, I still retained the opinion I had long entertained of the profit the State might fairly derive from this source. This opinion, it is true, was not derived from any minute knowledge of the actual condition of the territories of Bombay. It referred more to our recent possessions in Hindostan, and the numerous princes and chiefs under our protection in Central India and Rajpootana. I looked in these countries to the progressive introduction of nuzerana, whenever the improved state of the land charges or renewal of engagements, or recognition of the succession of collateral branches to principalities and chiefship, might warrant our exacting something more than we now receive from a country which we protect at such cost. Contemplating our necessities, and the disposition and prejudices of the princes and chiefs of Malena and Rajpootana, I considered this of all burdens that which would be the least objectionable. I was convinced that their attachment and allegiance would be alienated by any imposts not conformable with former usage, and I had persuaded myself, on the general reasoning contained in the first part of this Minute, that the establishment of nuzerana was more calculated to tranquillize than disturb their minds, and to protract, instead of shortening, the existence of a class of persons whom it is the admitted policy of the British Government to preserve in their actual condition.

I state these facts to show that I have not entered prematurely upon the consideration of the question; but as far as related to this Presidency, I have deemed it my duty to pursue my inquiries still further before I suggested any specific measure, and I applied to some officers, on whose local experience and judgment I had a well-founded reliance.

My first reference was to Lieutenant-Colonel Robertson, resident at Sattarah. That experienced public servant, from his long employment in the Revenue line, was peculiarly qualified to point out the obstacles that would occur in practice to my plan, and he has done so in a private letter at great length.

The substance of the objections he offers, as well as his opinions, may be summed up as follows:—

"Lieutenant Colonel Robertson thinks that the Government should pursue a more restrictive system in permitting adoptions in families of large wuttundars, thereby taking the benefit of lapses of estates; that no adoption should be permitted to widows, after their husband's death; and that estates thus lapsing, should either be detained in the possession of Government, or bestowed on its meritorious servants."

Colonel Robertson proposes, that no estate should be divided in succession, for which he assigns the following reasons:—

1st. Because if divisions were permitted, lapses would not only be less frequent, but less valuable when they occurred.

2d. Because rendering the estate liable to division, would defeat one object of maintaining the jagheerdars, that of establishing, through proprietors of respectability, a body of wealthy and influential men in the country.

Appendix, No. 110.

Minute by Sir John Malcolm, 10 June 1828.

3d. Because the practice leads to interminable quarrels and animosities.

Lieutenant-colonel Robertson proposes that no person already in possession of a jagheer should be permitted to succeed to another, even were he first in order of succession, but should be obliged to make his option between the two.

Lieutenant-colonel Robertson proposes a measure of increasing the resources of Government, either to impose an annual obligation on the jagheerdars, when our engagements or promises do not interfere with our doing so, or to require them to relinquish a portion of their jagheers equivalent thereto, such annual payment on the resumption instead of it might be proportioned to, and considered an equivalent for, the contingent of troops or personal service to which each jagheerdar is liable; and it might be calculated on moderate principles in reference to the estimated expense of these establishments, or the value of the personal service since the actual expenses usually fell short of it.

It might be fixed, Lieutenant-colonel Robertson thinks, at two-thirds, or even three-fourths of such estimate. This would be only so far enforcing the condition of their tenures, and would leave to them afterwards an ample personal maintenance, and if they contributed in money annually, and did not surrender a portion of their lands, they would retain all the influence and consideration connected with the patronage and control of a considerable civil establishment for local management.

Colonel Robertson observes, that this plan of rendering these estates useful to the Government would be preferable to that of nuzeranas, any systematic attempt to raise a Revenue on which principle, he considers, would operate with great uncertainty. The amount of exaction might be fixed on a moderate scale; but still, as it would be necessary to adopt as a guide a certain per-centage on the incomes derivable from property, it might affect one property, owing to frequent succession, as a heavy tax, while it might be scarcely felt on another, the proprietor of which might succeed at an early age and die at an advanced one. To prevent hardship in any case, the tax would therefore require to be very moderate in all, so moderate that it would not probably be of any value as a public Revenue.

The inconvenience, Colonel Robertson remarks, might be got rid of, but it would be at the expense of a great evil, no less than that of fixing it at a high rate, and leaving it to the discretion of the Government to moderate it when necessary. This would leave things in a state of fluctuation, and moreover might occasion much trouble, and often some perplexity, to the Government, and lead to the intrigue and corruption which we particularly desire to guard against.

Colonel Robertson is of opinion, that the whole detail of Mr. Chaplin proves, that under the native government this system did not operate equally, and objects to the proposition of Mr. Chaplin, that the scale of nuzers should vary according to the degree of consanguinity of the heir, remarking, that while the most moderate exaction that could be made from the nearest of kin, to be of any value as a Revenue, would press with a severity on his finances, any addition thereto merely in consequence of the distance of the relationship of the successor would only add to the evil and plunge him in difficulties, thereby unfitting him for those important duties he owes to the State and to the Government.

Colonel Robertson then adverts to the system of bestowing landed property upon meritorious public servants in remuneration of their services, which system he advocates. He concludes by some observations on the condition of the hereditary offices, and the proposition to raise a nuzer from the incumbents. To revert to the practice, when it has been discontinued, of exacting these imposts, would be, he conceives, to place the possessors in a worse situation now than they were under our predecessors, who, if they required from them the payments above alluded to, allowed them a latitude in repaying themselves, attended often with great detriment to the country and to the Revenues of the State, but which we are doing all we can to limit. It is his opinion that no sale of these offices should be permitted, nor even their mortgage; and the policy of requiring a nuzer from inferior village officers, patells and koolkurnies, he thinks is very doubtful. They have such confined means as to prevent many of them from paying. It has never been usual to exact nuzers from the successors to enams, the institution therefore of that practice is not recommended by this officer.

I corresponded on this subject with Mr. Williamson, the collector of Kaira, whose statements I found generally favourable to the plan proposed; though, like Lieutenant-colonel Robertson, he foresaw many difficulties in carrying it into execution.

Mr. Williamson observes, "that the partition of estates in Guzerat is determined by more uniform and simple rules than in the Deccan. In the larger talooks the eldest son may be said to succeed to the whole of his father's property; he has, however, to provide for his brothers. The extent of their provision partly depends on his discretion and partly on precedents taken from the history of the family. In very large estates a younger brother's share usually consists of a village or two; but in common cases a small tract of jewai or maintenance land is all he receives.

"Among the more numerous and inferior class of grassias (Mr. Williamson observes) the custom of succession, though well defined, are not the same everywhere. Some villages have customs peculiar to themselves. The eldest son, however, has always a third or fourth more of the property than his brothers. Villages have in this manner become so minutely subdivided in the western pergunnahs of Dholkar, Dundooka, Rampore and Gogo, that the shares are frequently little more than a bare subsistence to the proprietors." In such cases Mr. Williamson does not think any nuzerana should be taken, especially as the land is already burthened with a considerable payment to Government. The proprietors of large talooks in Guzerat are also in many respects differently situated from the jagheerdars and other landholders in the Deccan. The former have been highly assessed under our Government; and this having diminished their importance and means, they do not attach that value to their

Appendix, No. 110.

Fine on Renewal of Grants Alienating Land Revenue.

talooks which they formerly did. Of late years, however, their claims have been better understood and more liberally treated. It appeared to Mr. Williamson that from this class of landholders a nuzerana might be taken with great propriety on occasion of succession; but before it was done it would be advisable he thought to have experience of the system in the Deccan, where it was better understood, as it had more recently ceased.

Before I specify the classes of our subjects and dependents from whom nuzeranas should be taken, or give my opinion as to the principles and the scale by which it should be collected, I shall offer some observations on the objections which have been stated to its introduction.

The general objections stated by Mr. Lumsden, that there were so few persons from whom this tax could expediently be taken, that it was not an object, in no degree affects the principle of this measure, and could only merit to be limited to Surat. This officer objects to the imposition of nuzerana on the zemindars and dessays of his collectorate, on account of their poverty, and on the same general ground he objects to its being required from village officers.

Mr. Lumsden thinks that no nuzerana should be taken from enamdars, but to the collection of enam tezaee he has no objection, but its having been abandoned 20 years.

It may be decidedly assumed, that whatever may appear upon the native records and register to which Mr. Lumsden has referred, that no jagheerdar, enamdar, zemindar, dessaye or patell, within the limits of his collectorate, ever succeeded, while under a native government, to his estate or office, without giving a nuzer or offering to his local superior. This would, no doubt, be proportioned to his means, to the value of the succession, and the consanguinity of the successor, and it would also vary according to the means which circumstances gave the superior of exacting more or less, but to a certain value, perhaps only a rupee, it would be a voluntary offer, the acceptance of which would give satisfaction, inasmuch as it implied, what I have before stated, recognition of right of succession.

The poverty of the classes Mr. Lumsden enumerates, would be a good reason for proportioning the nuzerana to the means of those from whom it was levied, but not so for their total exemption. If the plea of non-ability was admitted to any extent, the payment of this Revenue would soon be very generally evaded. There can be only one rule, viz. that a person succeeding to an estate or office, should not be recognised by the State to be in legal possession till he has paid his nuzerana. However small the sum of payment might be from some classes of individuals, their number would swell the amount of Revenue, and the general adoption of the principle throughout all the classes would go far to reconcile those on whom the burden fell heavier.

Mr. Lumsden, though adverse to nuzerana, expresses an opinion not unfavourable to the renewal of enam tezaee, a much heavier tax, it being, under native governments, an annual exaction of a third of the production of an enam, or official wuttun, or the whole of the produce once in the three years; though in this form it is more usually termed a peishcush. The constant exaction of this heavier tax from enamdars and wuttundars, accounts sufficiently for their being exempt from nuzeranas. I must be adverse to the revival of this heavier tax, while I advocate these classes becoming equally subject with jagheerdars and others to the lighter one of nuzerana.

Though Mr. Sparrow found no record of nuzerana as an item of Revenue, there cannot be a doubt that it was paid to the local officers who preceded us in the administration of the Concan. The impressions indeed upon Mr. Sparrow's mind were, that from the condition of those by whom it was to be paid, and as the general usage, it might be introduced into the country under his management in the manner suggested by Mr. Chaplin.

The situation of Kattywar is certainly peculiar; but I must believe where a prince, who exercised a paramount control over that country, sanctioned succession, either disputed or undisputed, he received a nuzerana* or offering from the party, and while we are bound to maintain existing engagements, not to violate established usages, I must believe, referring to countries similar to Kattywar, that nuzerana may be gradually introduced, and that it will, if our necessities compel us to impose any further burdens on these chiefs, as the price of our protection, prove the least objectionable of all taxes; nay, I am further convinced that, if associated with measures (as it is meant to be) that give them greater confidence in their inheritances descending to their families, it will become popular instead of the reverse amongst this class of proud landholders, who must partake of those alarms regarding our future encroachments that are common to all the princes and chieftains of India.

With the opinion of Colonel Robertson, that adoption should be restricted in families of large wuttundars, and never permitted after the husband's decease, I am decidedly at issue, upon the general principles stated at the commencement of this Minute, that it is not desirable that the Government should possess in property one acre more of land, and that it is most desirable families of respectability should be preserved in the country. To restrict adoption in the manner proposed is to act in such cases against that interpretation of the Hindoo law, which is received in this part of India, which permits the right of widows to adopt; but we are certainly in such cases warranted by usage in controlling the choice, so far as to limit the rights of selection to the relations of the deceased; and in rare cases, where none of these exist, it would remain for consideration how the lands could best be appropriated, I should, I confess, be more disposed, as a general principle (after providing for the support of the widow or widows) to add it, on profitable conditions as to future nuzerana,

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* Kattywar has long been under a chief officer of the Guicowar, who, though he received the offering, would probably never bring it to the public accounts.

rana, to the lands of some deserving prince or chief of the same class, than to allot it (as Lieutenant-colonel Robertson suggests) to one of our own meritorious public servants. My reasons for this have been already given. A period must elapse before the latter can fill the same space in the consideration of the inhabitants of the country, and while I am most anxious to devise every means of stimulating and rewarding them, I would recommend that to secure that we should do this gradually, and having given them the opportunity, to allow them to work their own way to that condition in the native community to which they look. Above all, I shall fear to give a class of men (under whose influence, though imperceptibly exercised) the best public officers must, to a certain degree, act, any interest, however remote, in the downfall of the high families now existing in the country: such a feeling must have a tendency to accelerate what we desire to retard, the extinction of the latter.

I quite concur with Lieutenant-colonel Robertson, that measures should be adopted to prevent as much as possible the division of estates. My concurrence, however, is not founded on the first ground he states, viz. the lapses to Government would be less valuable, but because, as he justly observes, the practice of dividing landed property is calculated to defeat the object of maintaining the rank and respectability of this class of landholders, and to create interminable quarrels and animosities. We have hitherto not acted consistently on this principle, and in some cases, particularly that of the putwundars, there were many reasons for a deviation; but it is a subject which requires the early and serious attention of Government.

Sir Thomas Munro has distinctly recorded his sentiments upon this subject; and they are, for the reasons above stated, most decidedly against the division of landed property of the description here alluded to *.

To Lieutenant-colonel Robertson's proposition of imposing an annual obligation, or resuming a part of the land of the jagheedars, I have objections, grounded on its being (as a money tax) unusual as applied to the tenure by which these wuttundars hold their estates, and as a resumption, arbitrary and contrary to the principle I have before assumed, of its not being politic to increase the Government property in the soil. With respect to the commutation of money payment for their quota of troops, that measure will in substance be best accomplished by insisting, as it will be proper to do, on their keeping up the horse they are bound to support by treaty. By enforcing the fulfilment of this obligation, we can supply ourselves at no cost with a certain number of troops of a class that is always required; and if the jagheerdars fail in the performance of this part of their engagements, a definitive settlement can be made, which will either give us the services of the quota to which we have a right, or an annual commutation for their pay, as suggested by Lieutenant-colonel Robertson; but I cannot agree with this officer in thinking, that an exaction on this ground could be converted by any modification into a tax that would be better than nuzerana. It has with me many objections. It is not in conformity with former usage; and it is calculated to diminish the influence and respectability of the jagheerdars.

With

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* Note from Sir Thomas Munro's Minute, dated 19th September 1830.—Para. 4. " Our Regulations were originally intended to protect all classes of our native subjects in all their rights, but they have not done this with respect to zemindars; on the contrary, extending to them the general Hindoo laws of succession, they have always destroyed many of them, and are hastening to ruin those that remain. Our Regulations protect, as far as they can protect, all rights of the people, but they are too much calculated to facilitate the minute division of property, and the descent of society to its lowest level. This effect was counteracted under the native governments, by the lands of every public officer, from the head of a village to that of a province, descending undivided to a single heir; by the possessions of all petty rajahs, zemindars and poligars following the same rules; by frequent new grants of lands to numbers of civil and military officers, sometimes for life, sometimes for a longer term, and by these officers remaining in their respective districts, mixed with the inhabitants, and not retiring with their wealth to a distant country, like the European servants of the Company who have succeeded them.

" 5. Not only zemindars, but the official land of village servants, have been divided and parcelled out among different claimants; and unless measures are adopted to stop the evil, every landowner will in time be reduced to the state of a common cultivator. With this fall all the upper classes; the character of the people sinks; they become less attached to our Government; we loose the principal instrument by which we can act upon and improve them, and the task of conducting the internal government becomes every day more difficult. I am therefore of opinion that we ought, by every expedient in our power, to maintain the ancient zemindarries and official landed estates unbroken. This will keep up a class of native nobility and gentry, and preserve those gradations in society through which alone it can be improved in its condition.

" 6. It is not intended to extend the proposed entail to any class of landholders whose lands have not been usually held according to that rule, or to strangers who may already have got possessions by purchase of portions of ancient zemindars. The honourable Court of Directors have already prohibited the sale of ancient zemindarries for arrears of Revenue. We must protect them from sale for private debt, and from division, by a Regulation. As they were made liable by the permanent sunnud for private debts, they will continue liable for such as may have been contracted between the date of that sunnud and that of the entail, but not for such as may have been, or shall be contracted at any other period. The acceptance of the entail should be voluntary, and be left to the discretion of the parties. But when the zemindars know that it is meant for the security of the succession in their families, it is not likely that many of them will reject it. Whenever it is acceded to, the zemindarry should never again be liable to division, except with consent of Government.

" 7. All pensions granted by Government in lieu of land, or fees or rights of any kind resumed, and perhaps all other pensions, should be regulated by the rule of entail, and descend without division."

Appendix, No. 110.

Fine on Renewal of Grants Alienating Land Revenue.

With regard to the inequality in operation of nuzerana, which Lieutenant Col. Robertson states would take place from the frequent deaths in one family, and few in another, it is one that might be taken to a greater proportion of taxes and fines over the whole world; for under the most barbarous and the most civilized governments we find offerings, fines and taxes on succession to property and offices, whether by death or transfer.

The heavy stamp duties levied on proving wills; the fines on succession or sales of copyhold; the fees on warrants and commissions, which form a great source of revenue to the state, to the church, and to individuals in England, are exactly of the same principle as nuzerana in India. The former, it is true, takes a more defined shape in a civilized government than they can under an Asiatic prince; but they are in all countries the taxes which are the most cheerfully paid, and of which the inequalities are the least complained of. The reason is obvious; for the party succeeding to the estate or office is usually elevated from a condition of comparatively limited means, and is therefore quite willing to contribute part of his new income to the State. Instances, no doubt, might occur where the claims of the Government, from a quick succession of heirs to an estate, fell too heavy upon a family; but that could be easily provided for as a case of exception, and would in no degree affect the general principle.

Colonel Robertson objects to Mr. Chaplin's proposition of increasing the nuzerana according to the degree of consanguinity; but to this it may be replied, that all taxes must press unequally, so far as relates to the ability of those who have to pay them; and with regard to consanguinity it is one quite recognised, not only by the usage of India, but in the legacy tax in England.

It is argued, that if the nuzerana presses hard upon the income of the direct heir, any additional will plunge the inheritor into difficulties and distresses that will unfit him for the duties he owes to the State. But it may be answered, that such inheritor is not unlikely to have been educated in the same habits of extravagance as the direct heir, that when adopted he is likely to be a minor,* and that when it is considered that the introduction of the right of inheritance to this description of property to distant heirs would be a generous boon on the part of Government, it would have a perfect right to impose restraints upon inheritors of this class, and to take such security for the payment of its dues as would at the commencement of possession be likely to inculcate the necessity of economy, and to avert, instead of producing, distress. In this, however, as in every other measure, many difficulties would occur; but it would assuredly be better to make a regulation by which an estate becomes forfeit, or liable to sale, at the non-payment of the dues of the Government, or heavy debts, than to abandon, from the fear of the imprudence of individuals or their unfitting themselves for the duties in the community, a fair and profitable source of public Revenue.

†The scale proposed by Mr. Chaplin might be adopted for those classes to which he has alluded.

Circumstances might favour the future establishment of nuzerana as a tax on heirs of princes and chiefs with whom our treaties and engagements forbid it at present. It will be the

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* According to both usage and law the adopted should be under five years of age at the time of adoption, and though there are some exceptions to this rule, it may be assumed that in 99 out of 100 cases a child is adopted who is likely to be a minor at the period of his succession.

† The following is the copy of a letter I received from Major Stewart, resident at Gwalior, to whom I gave the perusal of this minute:

" My dear Sir John,

" I have read your Minute on nuzerana with great interest and attention, and I entirely concur in opinion with you as to the justice and expediency of the plan. The arguments with which you support the principles of it seem to me quite unanswerable. That the thing has existed even under our Government, and that native underlings have pocketed, and do pocket, what you now propose to make the perquisite of the Government itself, I have no doubt whatever, and it may therefore be naturally supposed that a scheme by which the protection and support of Government can be openly and avowedly secured would give general satisfaction. The only thing I apprehend with regard to the inferior grades to which you propose to extend the plan is, that they would be liable, at least in the infancy of the scheme, to have to pay the usual bribe to our inferior agent besides the nuzerana to Government. With regard to the great jagheerdars, and to the petty states under our protection, I am decidedly of opinion that it is a tax which would in most instances be most willingly and cheerfully paid.

" On the death of Scindia lately, when our financial embarrassment obliged us to apply to the successor to his authority for the loan of a crore of rupees, the universal opinion among the natives of all ranks was, that we demanded a nuzerana; and so conformable was that to native prejudice and native usage, that had there been anything in our engagements with Scindia's state that would have warranted it, I should have proposed that this crore should have been a nuzerana instead of a loan. The one would have been much more difficult to obtain than the other; at all events I am almost satisfied that a nuzerana of 50 lacs might have been obtained as easily as the loan of a crore. We might unquestionably on that occasion have made a nuzerana the price of our recognition of the Baza Bais authority. But it would, I think, have been injudicious to have commenced a system, in itself perfectly just and reasonable, with a State which was nominally at least independent.

" In the midst of my preparations for my departure I have not leisure to enter more fully into the details of your plan, which appears to me one of great importance, and if adopted generally throughout India, calculated greatly to benefit the State without the least sacrifice of any good feeling towards us.

" Yours, &c.

" 22 May 1828. (signed) " *J. Stewart.*"

Appendix, No. 110.

Minute by Sir John Malcolm, 10 June 1828.

the price of benefits conferred. For instance, if it ever became expedient to sanction an increase of territory, or to give a latitude of adoption to a prince in the situation of the Rajah of Sattarah, the condition imposed on the prince and his heirs might be the payment of nuzerana, and there can be no doubt this would be the form beyond all others which it would be most conformable to their habits and feelings to contribute to the necessities of the State. Can there be a doubt that Chintamun Row, chief of Sanglia, would at this moment willingly purchase at almost any price, the liberty he has so long and anxiously solicited to adopt an heir. This has, from fear of a precedent, been hitherto refused him; and yet it has been deemed so little desirable that his estates should lapse to Government, that though old he has been recommended to marry again, which he has done; and it is not improbable, if he has no child, that a spurious heir (a stranger to his blood) will be the inheritor of his lands, instead of the nearer relation he would have chosen if allowed to adopt.

It has been strongly argued that Government should keep this question in its own hands, as it would prove a check upon the conduct of the individuals whom it affected. My opinion is decidedly contrary. The consequence of such policy is, that all this class are through life agitated with hopes and fears, and often spend large sums upon natives who impose upon their credulity. We ought in policy as well as in mercy, to be decided in our course, to declare where we mean to admit succession, and where to refuse it. Times of alarm and exigency may require that we should keep individuals in suspense, and upon their good behaviour; but though this may be the way to bind men to the purposes of the moment, it can never tranquillize and settle their minds.

I should propose to associate with the establishment of nuzerana, a proclamation[*], declaring all lands on which it is fixed private property, unless forfeited for treason, for debt to the State, or unless lapsing from there being no heirs within the limit of consanguinity, that are permitted to be adopted.

I can have little doubt but many who can claim from their engagements exemption from this tax upon their descendants, will desire to be included in the number who are subject to its operation. If they do not, the right to their inheritance, where there is no direct heir, will become as hitherto a subject of deliberation with Government, and be decided according to expediency.

It will be a question, if the principle of nuzerana is established, whether there should be any retrospect to the condition of the families whose estates have lapsed since we came into the possession of the Deccan. From the examination of the best of those lands that have been resumed, there are few that, from their tenures and the circumstances of the individuals by whom they were held, could claim to be restored. The case of the Parundaree family is a decided exception. The petition of the adopted son is now before Government, and merits, in my opinion, the most liberal consideration. The family is one of rank and consequence. Its fall was sudden and unexpected. The most unpleasant impressions were made upon the class to whom the family of Parundaree belonged, by our resumption of its estates; and this measure being unaccompanied, as similar acts of the Peishwa had been, with raising others, naturally excited an alarm that was not relieved by one ray of hope. The collector of Poonah informed me that he was surprised to find the regret with which the lowest inhabitants of the country spoke of the extinction, for such it was, of a ghur (or house) whom they had so long looked up to as among the first in the land. From the high reputation and personal qualities of the late jagheerdar of Aboo Parundaree, added to the sentiments of general regret, I should certainly recommend the restoration of this jagheer; but I would accompany it with the payment of the heavy nuzerana fixed for permanent adoption by the widow, and this measure will, if adopted, be not only deemed one of great liberality, but will, I am satisfied, be a most popular introduction of the tax of nuzerana among the class to which the family of the Parundaree belonged, and it will impress all ranks whom it affects with a just sense of its prospective benefits to their families.

The exact scale for smaller enamdars, village officers, &c. can be fixed upon a more minute inquiry. It should be moderate, and vary according to the degree of consanguinity and adoption, the same as the jagheerdars. This is accordant with native usage, and it is accordant with justice; for the less the claim on expectation, the greater the boon.

The argument that the party[†] may not be able to pay it requires no attention; for it will become the duty of Government to fix, on full information, the payment on a scale proportioned to the means of the parties. To do otherwise would be to put a price upon an article beyond its value, and consequently to render it unsaleable. I certainly find it the opinion of many experienced Revenue officers of the Government, that the tax, however expedient as it applies to jagheerdars and wuttundars, will be found the reverse if extended to the lower orders, who hold grass in lands from patells and from village officers. It is argued that it will be impossible to collect from such parties any revenue that will render it an object;

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[*] It would remain with Government, under this Proclamation, to fix nuzerana or not upon lands now held for life, or to direct-made heirs. Where it was not fixed, the right of resumption would remain on the death of the individual, or failure of direct heirs.

[†] The succession of the person of the family who is to do the duty of the village officer that belongs to it, is much regulated by the opinion of the collector as to his fitness. This agent of the family has separate dues as the active person, and these may often enable him to pay even a small nuzer; but such as many other charges would fall generally on the family, and not the individual, who, without being its head, might be its efficient representative.

Appendix, No. 110.

Fine on Renewal of Grants Alienating Land Revenue.

object; that they are too poor already; and that, if taken from them, it will ultimately fall upon the ryot, who is already over assessed. It is further assumed that they are already too confident in the permanence of their condition to value that additional security they would obtain from a receipt or certificate.

I certainly am not convinced by these arguments. No tax can be popular on the class on whom it was imposed. It may, however, be comparatively so; and when the State is in necessity, the question is, how far it is justifiable, and will be productive. My opinion is, that if nuzerana is limited to the higher classes, it will never be so. It is not meant to be levied on any living occupant, and will not therefore excite any present discontent. Its operation is prospective and will be gradual; more is not intended to be taken than the parties can pay without distress to themselves, or giving them a pretext to distress others. But there are two grounds on which I should be most reluctant to abandon the levying nuzerana on the lower classes of hereditary landholders and officers; first, on account of the principle, which will never be recognised to be just, unless very general in its application; next, because the future productiveness of this tax must depend upon its extension. It is from the almost daily payments of a few rupees more than the occasional heavy fine that the Revenue will benefit; and, after all, I am satisfied the collector would only receive for the Government what is now taken, in nine cases out of ten, by some of his native servants. For these reasons, I must be adverse to the exemption of any classes, though I am willing to fix it as low as their condition can require, and in special cases of proved inability, to forgive it altogether. I cannot, from the nature of the tax, entertain an apprehension that it would ever fall upon the poorer ryots in any way that could increase the distresses they now feel from our assessment.

It would be essential to accompany the establishment of this tax with such measures as are calculated to add, in the minds of those on whom it is imposed, to the security and confidence in the continuance of their condition; and nothing occurs to me as more likely to do so, than giving to the higher classes sunnuds or deeds, and to the lower commissions or certificates specifying their possession, whether in land or office, and the terms of its tenure. These might be signed as found expedient by the Government, by the secretary of the department to which the party belonged, or the principal local officer; such documents should be granted, whenever the right of the heir was established; when that was doubtful, a special punchayet should determine the question. Every sunnud commissioner's certificate should be registered; but none should be deemed valid beyond a twelvemonth, the party holding which had not either paid his nuzerana, or obtained in writing from the agent or collector a further extension of the period as a special indulgence. This may appear arbitrary, and as likely, in many cases, to press hard upon individuals; but so does every tax; and unless we are prepared to abandon the benefit, we must not be deterred by the representation of individuals, or the objections and obstacles made by local officers, from carrying it fully and vigorously into effect.

My conviction is complete of the practicability of establishing nuzerana, as also of the Revenue it will produce, and the increased confidence it will impart to almost all the classes of our subjects on which it was imposed.

My own experience and judgment upon this point has been confirmed by my communications with intelligent and able natives. Ballajee Punt Nahtoo, a Brahmin, who stood deservedly high in the estimation of the late president, and who is singularly well acquainted both with the frame of our Government, and the constitution and feelings of the native community to which he belongs, gave me, when I consulted him confidentially, a very decided and strong opinion upon this subject.

The establishment of nuzerana, he said, in the manner you contemplate, will in time be most productive, as it will inrcease with the increasing prosperity of the State. But it will do more good than you imagine. Every one who has a jagheer thinks you are looking to his death or want of direct heirs to add to the Company's Revenue. He is unhappy about his family; his wives are always plaguing him to know what will become of them. His followers are all unsettled; and the ties of hereditary attachment are broken. If he wants to make wells, or to improve his lands, or to add to his house, soucars will not trust him. They know if he has no son, the succession will be doubtful; and if he has a son, he may die of the cholera, and then the Government will take his estate, give a few pensions to their widows and servants, but take little, if any, notice of creditors. All persons in the Deccan of rank and family expect sooner or later to be extinguished; but if estates are declared to be property, though you do make some terms as to consanguinity in cases of adoption, they will pay any nuzerana with pleasure; it is what they have been accustomed to. It belonged to a government under which they might be oppressed, but their order existed, and they will hail its revival, because they will think that you have determined on exacting this Revenue from them instead of looking to the lapse of their lands, and it will give them a confidence in the continuance of their families, which not one of them now has.

Ballajee Punt Nahtoo delivered his sentiments upon this point with much feeling, and with, as he informed me, a perfect conviction that he was right; not one of those, he repeated, of whom you speak is at rest in his mind; he is thinking of nothing but how he shall continue to prevent his lands from being resumed; but what he has heard of other countries, and what he has already seen in this, renders him hopeless; he believes all alike doomed to perish. The establishment of nuzera upon the terms you state, will create a different impression; it will tranquillize not only the jagheerdars, but his family and friends; and if you could manage any way to give more employment to these persons, or at least to those that were efficient, it would do great good. "Assuredly," this sensible Brahmin added, "it will not be well for your Government when there are no natives of rank and property,

Appendix, No. 110.

Minute by Sir John Malcolm, 10 June 1828.

perty, who can satisfy the people of the country with whom they have influence, that your sircar, notwithstanding the great changes it has made in some of its rules and regulations is, upon the whole, a just and merciful government."

I asked Ballajee Punt what he thought of the nuzerana as extended to enamdars, wuttundars, village officers, and others. He said that he had no doubt it would in time be very productive, but that it would require great care in its introduction, and much attention to usage. Many of these usages, he observed, would not be found in the native records or registers, for in many parts, though a nuzer was always taken from every person, however low, that succeeded to lands or office, it was generally included among the undefined perquisites of the local managers, or one of his deputies. It continues, I believe, he said smiling, to be given still in your countries in some shape or another, and nothing will be so likely to put an end to such irregular and concealed receipts as its being openly taken by the collector; and then, he added, the kaghuz (certificates) you mention will be highly prized. It will be a recognition of the right, and add to the importance which these people attach to the smallest wuttun, and though you must commence moderately, the amount will increase with the prosperity of the country, and that will be promoted by the confidence of their continuance, which this measure will impart throughout all ranks and classes of men to whom it applies.

I did not speak to Ballajee Punt Nahtoo till I had written the previous part of this minute. I merely put the questions I have stated to him, and his answers are given at once in the most unreserved manner, and I have translated them literally. I state these facts, because the Board are sufficiently acquainted with the character of this respectable man (who is himself a landholder) to be able to appreciate the weight due to his testimony; but that appears to me to have an intrinsic value, from its obvious good sense and truth, that renders it independent of all impressions of individual character.

There is no part of the administration of our territories that has been more improved than that relative to the native public servants, both in the Judicial and Revenue branch. In the latter it may be affirmed, that some years ago the appointment of a collector, from the new tribe of servants he brought, produced a petty revolution in the province to which he was nominated. This system has been changed; and though he may suspend or fine* a native public servant, we cannot, by Regulation †, dismiss one that holds a situation of 30 rupees per mensem, without recording the reasons at length in the language of the country, and transmitting an English translation to Government, which can in its discretion confirm, mitigate, or annul such punishment.

Though the power of the European civil servants have by these and similar regulations been greatly restricted, this is a branch of our administration which, I am satisfied, may be still improved.

If we desire the natives we employ should rise to the higher stations to which it must be our object to point their ambition, both in the Revenue and Judicial branch, we must form their minds as they pass through the inferior grades for the duties we mean to assign them. We can seldom if ever promote natives of rank and respectability, who have not been educated in our service, to be sudder aumeens, dufterdars and kamavisdars. Their want of knowledge of those forms which constitute so great a part of our system presents almost insuperable obstacles to their employment. Those who are reared in our service have often every quality but that self-confidence and independence of mind which are essential to the high duties to which they are called. The cause of this is obvious. They can rise to no stations in which they are not much dependent on the will or caprice of their European superiors, and those are often very young men. I speak from full information when I state that, though the excellent Regulations lately enacted at this Presidency have effected a great and salutary reform in this particular, it is not complete. I know no mode in which abuse of power can be better prevented, and that confidence imparted to this branch of the public service, than by giving a warrant or commission to the higher classes of native servants employed in the civil department, of which they could not be deprived but by the authority of Government.. The judge or collector would of course have the power of suspending them, and that of fining them might be continued; but it should not be competent for any authority less than Government to deprive such person of his warrant or commission.

In cases of obvious incompetence, proved corruption, or contumacy, such officers might be dismissed upon the recommendation of the collector; but all doubtful cases should be investigated by a punchayet, composed of persons of his own class, or by the Adawlut ‡.

This procedure would aid the other arrangements in giving value to the condition, and make this branch of the public service an object of greater ambition than it is at present to the higher and more respectable of our subjects. Native public servants would, when they attained stations, have a security beyond what they now enjoy. From becoming more independent they would not only be more efficient in their local duties, but be examples to their countrymen, and having shaken off that servility which now marks this class

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* The fine must not exceed two months pay.

† *Vide* Regulation XVI., cap. 2, sec. 9, c. 2.

‡ The adjudication of such cases might perhaps become an additional duty of the judge of circuit.

Appendix, No. 110.

Fine on Renewal of Grants Alienating Land Revenue.

class, would aspire to that rank and character to which it is our great object to elevate them.

Many objections probably would be made to this measure. All men are reluctant to part with power, and this sentiment is often strongest in the minds of those who are most conscious of its just exercise; but others will only see in it the diminution of their own consequence, and treat it as calculated to excite a troublesome and insubordinate spirit in this branch of the establishment; but its connexion with the general administration of the country must supersede all such local and limited inquiries of this important subject.

If the warrants or commissions I propose are granted to the native officers of the civil branch, they would pay a fee proportionate to what is taken from subadars and jemadars, which amounts to about four per cent. on the annual income, or half a month's pay. This fee would be associated with advantages that would make the parties cheerfully pay, and it would add to the Revenue, while it rendered more general the application of the principle from the extension of which we must look to the increase of this resource. I shall not lengthen this Minute by stating the opinion I entertain regarding the transfer or sale of lands; this will be the subject of a future Minute. I shall content myself at present with stating my opinion, that the habits and prejudices of the inhabitants of some of our provinces are so distinct from that of others, that it would be most impolitic to follow any general rule. We may with safety in many parts permit the person possessed of land to sell it to any purchaser, but this latitude would, in other districts, disorganize the whole frame of the society. There are and must continue in some provinces restrictions that will ensure to Government, landholders that are looked up to and respected by the people among whom they dwell; but under such restrictions I am not aware of any serious objections to the transfer* of property when families of rank fall into poverty and distress through their own follies and dissipation. On such occasions, their being succeeded by more wealthy, more industrious, and equally respectable persons, would benefit the community, and would bring none of that odium upon Government which always attaches to its resumption of estates long enjoyed by the higher classes of the country.

This measure must be received as prospective in its benefit, and its success must be looked for in its gradual operation. The principles upon which it is grounded must be fixed; but Government will for a period exercise great latitude as to their introduction. Cases of exception will at first be frequent; but they will diminish, and it will in time settle into an ordinary, and if extended throughout India, a profitable branch, of Revenue to the State, and one which in its effects will, or I am mistaken, prove as beneficial to those by whom it is paid, as to the Government by which it is received. Of the necessity of some fixed rules upon nuzerana, we have evidence in the frequent references that have been made regarding it during the short period that I have presided at this Board, several of those are still undecided, and will remain so until we settle the principle at our future proceedings regarding such questions.

Considering that the propositions in this Minute embrace principles that may in their extended operation be found beneficial or otherwise to the general interests of India, and in their application to the jagheerdars of the Deccan, and the adherents of the ex-Peishwa, not only affect political questions of magnitude, but in some respects vary from principles laid down for our guidance by the Supreme Government, I propose that the subject be submitted to the Governor-general in Council, by whose sentiments and instructions it will become the duty of this Government to be guided in the partial or general introduction of nuzerana throughout the territories of the Bombay Presidency.

(signed) *John Malcolm.*

Appendix, No. 111.

Appendix, No. 111.

Letter of T. H. Maddock, esq. 17 Nov. 1828.

LETTER from *T. H. Maddock*, Esq. Agent to the Governor-general in the Saugur and Nerbudda Territories, to *George Swinton*, Esq., Chief Secretary to Government, Fort William.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 11th ultimo, together with a copy of a Minute of the Honourable the Governor of Bombay, and I shall proceed according to your instructions to submit my sentiments on the subject discussed therein, and on the applicability to the state of the territories under my control of the system of levying nuzerana or the fines on succession to estates and offices.

2. The object of this Minute is to recommend the policy of maintaining the existing aristocracy in India, by rendering hereditary the tenures on which jagheerdars and other rent-free tenants hold their estates. The means by which it is proposed to effect this object are the establishment of a nuzerana or fine on succession, to be levied from the heirs of deceased

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* In parts of Guzerat sale and transfer are permitted, but with restriction from usage as to purchasers.

Appendix, No. III.

Letter of
T.H. Maddock, esq.
17 Nov. 1828.

deceased tenants; and it is conceived that while the acceptance of the nuzerana will be considered as a recognition of the successor's right to inherit, and thereby have a great political effect in creating in the minds of an influential class of our subjects a feeling of security in their possessions, and of satisfaction and confidence in the British Government, it will at the same time be productive of a considerable Revenue. It is proposed also, as consistent with former usage, and as an unobjectionable tax, to levy a moderate nuzerana on succession to minor estates in land, and to all public offices.

3. How far the above plan would be applicable to these territories must be regarded as a twofold question, with reference first to the superior jagheerdars, and secondly, to the holders of office and rent-free lands, potailee rights, and other perquisites.

4. It may be premised, as a general observation, that under the governments which preceded ours in this quarter, the practice of levying nuzerana on confirming the succession to estates and offices was universal; and I do not suppose that a succession to any kind of property was then considered valid and secure without the confirmation of the ruling authority; at the same time, whether much reliance was placed on the security thus obtained. For, whether it was attributable to the wants or to the rapacity of the government, I observe that a system of encroachment on all such property generally prevailed, and many instances might be adduced of the gradual decay of the old families of the country, which on the Mahratta conquest were at first left in affluent circumstances, and in the enjoyment of extensive jagheers, but were found by us on succeeding to the government, after a lapse of only 70 years, reduced to the possession of a few villages only; many had in the mean time been dispossessed altogether, of whom some had recovered possession by agreeing to the payment of large nuzeranas. In arbitrary governments, reasons and pretences for such encroachments on property, against which the State has any kind of claim, will never be wanting; and as the sovereignty over the soil is supposed still to rest in the head of the State, though the occupancy and usufruct of portions of it have been granted to private individuals, pretexts for interfering with landed property must be particularly easy; and it may be observed, that the Mahratta sunnuds of jagheers, whether confirmatory of such as had been held before their time, or granting others *de novo*, seldom, if ever, declared the tenure bestowed by them hereditary and perpetual.

(*Sic. orig.*)

5. I come therefore to the conclusion, that although it was usual in this part of India to demand nuzerana from the successors to landed estates, the acceptance of it was understood rather as an authority than as a recognition of a right of inheritance; it was very generally considered as preliminary to a sunnud or other deed, confirmatory wholly or in part, or the original grant, the renewal of which it was thought necessary to purchase by nuzerana, as well upon the succession of a new government as upon the demise of an incumbent; indeed, it was very often necessary to purchase the renewal by the same means on the succession of subordinate local governors, though the tenant remained the same, and no change had taken place in the ruling dynasty.

6. The encroachments to which I have alluded did not always consist in resumption of estates or parts of estates, but very frequently in new obligations imposed upon the tenants for military service, and for the payment of a yearly quit-rent. Besides which, at the time of our acquisition of the country, we found the jagheerdars liable to annual contributions on various accounts which the necessities, real or affected, of the State induced the Government to demand and enforce from all of them. The continuance for a short time longer of the system then in force would have reduced all those jagheerdars who held their estates prior to the Mahratta conquest to perfect insignificance in point of income and military strength, and they must have gradually sunk into the condition of potails and malgoozars.

7. And such a course of events cannot, I conceive, have been peculiar to the districts under my control, and which have come under my observation. In a country like India, the greater part of which has always been subject to a frequent change of masters, it must have been the natural policy of all succeeding conquerors to conciliate, at the outset of their rule, the great and powerful inhabitants of newly-acquired territories, and to avail themselves of their influence over the lower orders, till their own power should be consolidated, and the people accustomed and reconciled to their yoke. But when they no longer see any political advantage in maintaining the expensive institutions of a former dynasty, and the claims of consanguinity, and recent services are multiplied and must be satisfied, no means of gratifying the ambition of the candidates can be more inviting than the confiscation and transfer to them of the estates of the old jagheerdars, and there can be little impediment to the adoption by the prince himself of a measure which will afford strength and support to his throne, while it flatters his pride to have around him a race of nobles of his own creation, and enables him to indulge a spirit of munificence, or to rid himself of the importunities of numerous relatives and courtiers.

8. Such are the obstacles which appear to have existed heretofore in many parts of India to the long duration of great estates in the hands of the same family. Most of the great families of Bundelcund are the creation of a century only, yet their splendor was on the wane, and their estates were fast crumbling to pieces, under the encroachments of the Mahrattas and other adventurers, when the introduction of our authority into that province rescued them from impending ruin, created them independent princes, and declared their estates hereditary.

9. This act of generosity on the part of the British Government was contrary, I conceive, to the usages of India and to sound policy. But the persons benefited thereby are for the most part of a superior grade to the class of jagheerdars to whom the inquiries of Government refer; I have mentioned them only with a view to illustrate my previous remarks on the

Appendix, No. 111.

Fine on Renewal of Grants Alienating Land Revenue.

the general short duration of the families of great jagheerdars in countries subject to such frequent revolutions as most parts of India formerly were.

10. But even where governments are most long lived, and the same dynasty has existed for many ages, the idea of hereditary nobility seems inconsistent with the practices which I have found prevalent in such states. In Rewah, for instance, the jagheerdars, great and small, are almost all of them related to the rajah, the state having existed a sufficient length of time to admit fiefs of a former government being resumed, and of their transfer to the relatives and adherents of the ruling dynasty. The process which is always going on in that state is, the partial resumption of the jagheers of distant relations to augment the estates of those nearer in blood to the head of the family. Thus each successive rajah liberally bestows on his younger sons and other favorites the confiscated estates, and for three or four generations, their families are thought entitled to retain possession; but as they become more distantly removed from the reigning prince, their title fades away, till at length it is thought time it should yield possession of their lands, and make way for the advancement of the rising generation.

11. I have seen a similar line of policy in operation in the petty Rajpoot states of Eastern Malwah; and it should seem, from the habit of providing by grants of land for the younger branches of the reigning family, and for the distinguished servants of the state, that the power and integrity of no ancient dynasty in India could have been preserved for so many generations, as we know from history that many of them have existed, if some such system had not always prevailed in their domestic policy.

12. In practice it will no doubt be found, that no fixed principle has ever been acted upon by native governments, to prevent the dismemberment of their possessions, and many principalities have, in fact, fallen to pieces, and have left no name behind them, but what is handed down by tradition, or recorded in the legends of the native bards. But from experience of what has passed, and is passing, before our eyes, we may feel assured that, as was the case in Europe, while a contest for power between the sovereign and the feudal aristocracy constituted the chief feature of their history for several generations, and it depended almost entirely upon the vigor or the weakness of the reigning prince whether his power was absolute and his resources commensurate to the circumstances of his dominions, or that his royalty was reduced to a pageant, and the revenues of his territory were parcelled out among the powerful nobility of the realm, so in this country has it depended mainly upon the character of the prince on the throne, whether he should slumber through his reign and allow the power and resources of his dominions to be usurped by ambitious favorites and relations, or, by his own energy and decision, should reduce the refractory jagheerdars to submission, augmenting his own power and resources by the reunion of their jagheers with the territory of the state, and rewarding with a portion of his resumptions the services of his own immediate dependents.

13. History and experience will, I am convinced, be found opposed to the notion of hereditary right in the possession of their estates by the jagheerdars and rent-free tenants in general in most parts of India; and the British Government has surely committed an error always in acknowledging such a right where it did not previously exist, unless we can show that it has thereby gained any advantages equivalent to the sacrifice of power and resources which it has made. But, from the policy that has been too often pursued, we can boast of no addition to our strength or reputation that might not have been secured without that sacrifice.

14. The states of Bundelcund, though not within the sphere of my control, present such an anomaly to the relations which had ever existed in India between the sovereign and the great military tenants, rajahs and jagheerdars, that I may be excused for noticing the fact, that they possess a tract of country capable of yielding an annual Revenue of little less than a crore of rupees, surrounded on all sides but one by territory in our immediate occupation; that we are at the expense of maintaining troops within the province to preserve tranquillity in their estates, and by the military force that we are obliged to maintain beyond their frontier protect them altogether from external danger; and that, notwithstanding the security we thus afford them, and the perpetual succession to their estates in their own families, which we have *de novo* and graciously guaranteed to them, they contribute not a man nor a rupee to help us to protect them, or to reimburse us for the expense already incurred in protecting them. In our original settlements with these chieftains, in lieu of the service which they would have engaged to perform, or of the tribute which, according to usage, they might have been called upon to pay, all that the British Government demanded from them, as a duty to the State, was that they should protect the Company's territory in Bundelcund, by preventing the passage of any hostile force through their jagheers, which then surrounded it. The events of a later period have absolved them from that obligation, by extending the Company's rule, and by the establishment of several military stations in the territories situated beyond the frontier of Bundelcund, which province now presents the singular spectacle of an extensive and very productive country in the heart of our territory, enjoying, at the expense of the British Government, the same protection which we give to our own districts, and contributing nothing, in any shape whatever, to the State which protects it; while our subjects in the reserved parts of that province have been taxed almost to the last farthing, and are impoverished by the excessive demands which the State has imposed on their resources. The chieftains who enjoy these advantages may almost be said to have been absolved of their allegiance also to the Supreme Government; for in our treaties with them a tone of equality is observable which they would never have assumed, and

Letter of T. H. Maddock, esq. 17 Nov. 1828.

and we should not have admitted, if both parties had then understood their relative position, and acted accordingly.

15. If our unbounded liberality had increased their good will and loyalty, we should still have paid too high a price for such advantages; but it appears very doubtful whether, in the unnatural position in which they are placed relatively to the Supreme Government, their feelings towards us can be more likely to conduce to our advantage, than if they formed, as they might do, a part of our system, and were looked upon as our omrah, or nobility, instead of being accounted, as they seem to be, foreign princes; and if we gain nothing in feeling and opinion, we are sad losers in every other consideration of policy; for though in case of need we are allowed by treaty to call for their support, we should derive little or no advantage from the undisciplined rabble that they would bring to our standard, compared to what might have been expected from well-equipped contingents kept constantly in our service, or from the troops we might have maintained with the yearly tribute which they ought to pay to us.

16. Having, in the foregoing observations, attempted to show that the plan contemplated by the Government of Bombay, of rendering the tenures of jagheerdars perpetual, is contrary to ancient practice, and that, where it has been followed by the British Government on a large scale, its effects have not been beneficial, I shall proceed to make some remarks on the smaller jagheerdars, to whom Government, I presume, chiefly alludes, and to the settlements made with them, and the present effects of those settlements.

17. Tenures of this kind were most frequent in the Saugur District,* where, under the former Government, the jagheerdars all paid tribute or performed military service. The principle upon which all our settlements were made with them was, that it was expedient to take lands from them in lieu of their tribute, and that as the services of their undisciplined horse and foot were useless to us, we should dispense with them, and calculating the expense of maintaining the *quota* which each individual had formerly furnished, should make a further resumption of lands, the income of which would be equal to that expense. Acting upon this principle, more than half of the lands of most jagheerdars was resumed, and they were left in possession of the remainder without any burden or obligation whatever. We thus violently tore asunder the link that might have connected this class with our Government, and instead of retaining them as our vassals, made them the enemies of our rule. For this act of our administration I consider myself alone to blame; but I acted, as I thought, conformably to the principles which I was instructed to follow, and by the resumptions made under my orders and control, I increased the public Revenue nearly two lacs of rupees per annum. It is subsequent experience which has satisfied my mind of the great impolicy of humbling this higher order of our subjects, and diminishing the attachment of a set of men who, though they could not have served, or sent their relations and dependents to serve, in our regular armies, might have furnished us with a species of soldiery useful for all the purposes of police and internal government, as economical as that we have substituted for it, and possessing the great advantage of being natives of the country, and forming a bond of connexion between us and their original masters.

18. In the Nerbudda districts the plan of settlement adopted with the jagheerdars of the former Government was to require from them payment of two-thirds of the estimated net produce of their land, leaving them in the possession of their jagheers, and in the enjoyment of one-third of the rent derivable from them. There and in Saugur, the lands left in the possession of the jagheerdars, have been confirmed to them for life only. We have in no instance expressly recognized them as heritable property, and though it may generally be good policy to allow the heirs to succeed, I cannot perceive any adequate advantage that would result from formally renouncing the right of Government to resume their lands, in consideration of a nuzerana, or fine, or for any other similar consideration.

19. If the British Government was already disposed to grant with a liberal hand, to deserving individuals, a portion of the lands which have reverted to the state, on the death of tenants for life, or which have been or may be hereafter resumed, under circumstances similar to those stated in the foregoing paragraph, we might confirm the existing jagheerdars in their present possessions, though it would then be a more equitable mode of taxation to require from them a small annual quit rent, proportionate to the income of their estates, than to subject them to the uncertain operation of a fine on succession. But I can by no means admit the principle, that by the perpetual alienation of all the lands now held in jagheer, or on other rent-free tenure, the Government should for ever tie its hands from the exercise of its liberality towards individuals who have deserved and obtained its favour.

20. That we have already in our immediate occupancy as much land as it is salutary that we should retain in our own hands, may, as a general axiom, be very true. But any one who casts his eye over the map of India may perceive, that while in some quarters the Government is almost the only landlord, in others of great extent we do not occupy an acre of ground. And to derive any general advantage from the influence it is supposed we might exercise over the people through the medium of a superior order attached to us, and dependent upon our Government for the landed property which gives them importance, it would be necessary that this class should exist, with equal advantages and means of serving us, in all parts of the empire. To confirm, therefore, the jagheers now held in a quarter where they abound, and thereby to curtail our own power of introducing them where they are more wanted, would, in legislating for a mighty empire, be to defeat the very end which we had in view

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* Including the present districts of Saugur, Hutlah, and part of Rehly.

Appendix, No. 111.

Fine on Renewal of Grants Alienating Land Revenue.

view from such a measure, and to perpetuate the unequal distribution of rent-free tenures, which it ought to be our object to correct.

21. I should ill discharge my duty, however, because I should act contrary to my own conviction of what is right and conformable to the honour and interest of Government, if I advocated the resumption of more lands in the territories under my control, unless I understood that Government was satisfied with the portion of the soil which we already hold, and was prepared, on resuming lands from an individual, to bestow them on another, or to keep up generally on a scale not less than at present, the lands exempt from direct assessment, and devoted to the maintenance of the higher classes of our native subjects.

22. There can be no man of observation and experience who does not concur with the Governor of Bombay in regretting the effects of our administration, in so far as it has a tendency to destroy the middle and upper orders of society. The evil effects of the system we have pursued are discernible every where, not only in the decay and disaffection of the ancient families, but in the absence of all that public spirit, which, with adequate means at their disposal, has under former dynasties led the class of which I speak to expend their superfluity on works of ornament and utility. Such works are not to be expected from the great chieftains, whose tenures alone we seem to respect, for they, in maintaining an ostentatious state beyond their means, are generally overwhelmed with debt. They have almost always been execrated by that class of gentry whom we are every day annihilating.

23. And however lamentable it may be to reflect that under our sway all such monuments of public spirit are fast falling to decay, while few or none are in progress to supply their place, this is but one of the evil effects of our system of administration. The state of society is undergoing a most unfavourable change, from the loss of a respectable middle order, and apparently there is no class rising up to supply the void which the want of it creates. Out of our great towns and cities there generally stands no one between the Government and the poor potail, and his poorer asamees, and those who once filled the middle space are becoming every day more impoverished, and can exert their little remaining influence over the lower orders only by inspiring them with dissatisfaction and aversion to our rule.

24. In this part of India, in just the same proportion that we have reduced the incomes of this class, and that our civil and military establishments are on a lower scale than those that were maintained by our predecessors, do we find that trade stagnates and declines, and that our Land Revenue sinks below its former level. Of the produce of the soil, all that we expend, or that we leave others to expend in the country, increases the value of the aggregate produce, because it creates a demand for that for which the produce may be exchanged, and in the same manner that a city is rendered rich and flourishing by the incomes expended in it, will a district become so in proportion to the local expenditure, and no kind of expenditure can be so generally beneficial as that which consists in the diffussion of private income.

25. Although, therefore, I may have added two lacs of rupees per annum to the Government rent-roll, it by no means follows that Government is a gainer to that amount. Had that sum, or had one half of it been left to circulate through the hands of those by whom it was formerly enjoyed, it would not have been all lost to the state, even in a pecuniary point of view, and it would politically have maintained in their former situation the class whose loss or humiliation I see reason to deplore.

26. But as to the main question, whether we should perpetuate the present aristocracy as it exists, or seek to create a new class to supply its place, it must be allowed that if we adopt the plan suggested by the Governor of Bombay, the Revenue it would yield must be very insignificant if it should be determined not to levy the nuzerana from those jagheerdars or chiefs who have hitherto been treated by us as independant, though entirely dependent upon us for protection. And it will remain to be ascertained whether the present class of jagheerdars, whom we have not yet treated as independent, is such as from all considerations of state policy we ought to prefer, to the exclusion of all others; and to arrive at a rational conclusion on this point, we must come to a clear understanding as to the benefits to be derived by the Government and by the country at large from the existence of such a class.

27. The first I conceive to be the creation or conformation of an order well disposed from principle and interest to our Government, who will consider their own existence and welfare dependent on the permanency of our rule, and will consequently, as far as their influence extends, instil similar feelings and ideas into the minds of the people.

28. And the second object must be, to possess, in the heart of all our territories, men who will expend their incomes in the encouragement of trade and manufactures, or will devote their superfluities to the embellishment of the country, and the comfort and convenience of the people, by the erection of bridges and serais, and the construction of wells, tanks and aqueducts, and other works of public utility.

29. The present jagheerdars, those holding well-endowed offices, and the priesthood, who have at their disposal extensive funds appropriated to the maintenance of the religious establishments of the country, were all raised to their present rank and influence by our predecessors. They cannot, therefore, look up to this Government as the fountain of their prosperity. All their recollections and associations connect them with the dynasties which have been subverted by us; and as we have conferred upon them nothing, and what they retain by our sufferance has been confirmed to them by a cold acknowledgment of their right as defined by Regulations, rather than by a manifestation of our grace and favour, we cannot, with any knowledge of human nature, rely upon much attachment or good will from them, or that they will be likely to encourage such sentiments in our favour among the people over whom they possess any influence. Their feelings of gratitude and affection must lean towards the families of their original benefactors, who are in general our implacable

Appendix, No. 111.

Letter of T.H. Maddock, esq. 17 Nov. 1828.

cable enemies; and it must be a long time ere such feelings will be worn out, and that, in the event of real danger to our power, we could calculate on their faithful adherence to our cause.

30. We deceive ourselves therefore if we look to this class as a bulwark of our strength from any community of interests that it is desirable to establish between us and them; and if we reflect that those who for the most part influence their feelings and guide their conduct, their priests and their bankers, are of all men in India the most inimical to our rule, we can feel no confidence that they are likely to become our most loyal subjects.

31. Nor is this class likely, I conceive, to promote in any eminent degree the second object for which it is calculated, the useful distribution of wealth in the construction of works ornamental to the country, and beneficial to the people. Most of the jagheerdars and great officers of the late governments retain only a portion of their estates and incomes, and though some few of them may have been left in the full possession of what they before ostensibly enjoyed, they all depended, under a native government, for a portion of their incomes on uncertain funds, derived from military expeditions, from plunder, and from various confiscations; and they consequently assumed a style of living which they cannot now afford to keep up; but from the difficulty of reducing their establishments, and their aversion to relinquish any part of that which constitutes their state and consequence, they are generally involved in debt, and are unable, however well they may feel disposed, to disburse any considerable sums in grand and useful undertakings; and while their embarrassments lead to the oppression and impoverishment of their ryots, their incomes serve only to pay the interest of their debts and the wages of too many idle retainers about their persons.

32. For the reasons already stated, I think that to make a perpetual settlement with the present holders of land and office, and for a trifling and uncertain Revenue to guarantee them and their heirs for ever in all that they now enjoy, would be in the highest degree impolitic.

33. I at the same time believe such a measure to be perfectly unnecessary for securing the object at which it aims, the existence of a middle and upper class of society to as great an extent as at present. To form a native aristocracy more attached than the present race of jagheerdars to our Government, more dependent on its prosperity, better calculated to support it, and which will be more likely to conciliate our subjects, and benefit them by its disbursements, will not, I imagine, be found an undertaking of such difficulty as is supposed.

34. If the lapsed estates of the jagheerdars of former governments could but be declared a fund disposable for the purpose, we should have ample means at our disposal to reward merit and services to the state, and to provide for the rise and support of families that will have reason to be grateful and attached to us now, and whose descendants will look back to our rule for every thing that is honourable in their history, and will feel that they depend upon the continuance of the British power for their wealth, their rank, and all that they deem valuable.

35. It is inferred in the Paper before me, that such a class, created and maintained by the grace of the British Government, would not command that degree of respect, and possess that influence over the great mass of the people, which the present jagheerdars enjoy. The latter may have the advantage in their longer connexion with the people, but it is difficult to conceive why men, elevated for their merit to situations of rank and power under the British Government, should be unable to command the respect of the people, as well as those who had risen to rank under the depredations of the Mahrattas, or during the anarchy which for many years previous to our rule prevailed in this quarter. No people exist whose respect and admiration depend more upon rank and power, and the display which accompanies them, than the natives of India, and who will sooner fall under the influence of a new master. And the British Government would have a wide field for its selection, and would often elevate men who, from family, and caste, and education, and acquirements, are, in every respect, superior to the existing jagheerdars.

36. It will also be infinitely more conducive to the reputation of the British Government to depart from that system of parsimony which it has hitherto observed, in rewarding and honouring its native subjects who have deserved its favour, and instead of respecting only the grants of former rulers, to become itself the fountain of wealth and distinction. There may at present be a peculiar necessity for retrenchment and economy, and as long as they are restricted to European establishments, the country cannot suffer from them, but if the system is pursued so as to diminish the emoluments of native officers, the effects must be detrimental. It is to office alone that our Indian subjects can look forward as a path to fortune under our administration, and the more high situations we have to offer them, and the greater we make the permanent rewards by which we acknowledge their faithful services, the more shall we benefit the country, and the better will be our chance of arresting the rapid decay of that class, without which it is allowed that no society can be in a healthy condition. Official employment under the British Government is what ought to be the chief ambition of all our subjects of rank and of small fortune, and if we had sufficient situations of value for them to fill, there can be no doubt that such would be the case, and that we should be able to maintain in respectability many old families which are fast falling into poverty and ruin.

37. But if the emoluments attached to office are almost universally on so low a scale as to offer no inducement to the higher classes to become candidates for them, we not only lose the opportunity of employing these classes, and of enabling them to retain their place in society, we not only deprive ourselves very unwisely of their services, but we are adopting a system, the inevitable tendency of which is to impoverish the rest of our subjects. For the encouragement of arts and manufactures, and for promoting every species of labour which

administers

Fine on Renewal of Grants Alienating Land Revenue.

administers to luxury and the comforts of mankind, some classes of people must possess incomes which will furnish them with the power of consuming such articles. If few or none are allowed the means of procuring more than the necessaries of life, there will be little or no demand for anything beyond the mere necessaries of life. The salaries which we bestow upon our native servants are spent entirely in the country, and encourage, in proportion to their amount, the productions of the country, and in this respect they should be contrasted with the salaries of European officers, a small portion only of which is devoted to encouraging the industry of India.

38. In preference therefore to the plan recommended by the Governor of Bombay for the maintenance of a higher order in society, I would, with great deference to such high authority, suggest, that in proportion as the lapse of pensions and jagheers will enable Government to meet the expense incident to such a system, it may authorize a scale of salaries for native functionaries much more liberal than exists at present, and sanction the principle of always rewarding their faithful and approved services by adequate grants of land in jagheer. I feel a thorough conviction, from my partial knowledge of society in India, that such a change of system would do far more towards increasing the reputation and confirming the power of this Government, than has been effected by all our liberality in sanctioning the alienations of our predecessors. And it seems to me out of the nature of things that it should be otherwise, for when our word has once been given for the guarantee of former grants, the munificence of the act is shortly forgotten, and an idea of chartered right takes place of feelings of gratitude; but under such a system as I have suggested its operation would be constant, not only in exciting gratitude for past favours, but in fixing the future hopes and ambition of the highest orders of our subjects upon the bounty of our Government, and keeping alive among them a spirit of good will and a feeling of dependence on our prosperity, and on the permanence of British power in India.

39. The nature of the subject on which I am addressing you, involving considerations of the most vital importance to the welfare of India, and to the future stability of our Government, has led me into the foregoing detail, which, though it may have exceeded the bounds designed by Government for my observations, embraces but a small portion of what might be advanced in explanation of my view of the subject, and in advocating the expediency of such a change of system in the administration of this empire, as will most effectually secure the advantages contemplated by Sir John Malcolm, without entailing any sacrifice, or the future relinquishment of the greatest prerogative of a government, the just exercise of its bounty and munificence. I have only to add, that I see no objection to the acceptance of moderate offerings from jagheerdars and others, who succeed to a valuable inheritance of any kind; but as we have already reduced the incomes of such persons too greatly in this quarter, it is not to be expected that those offerings would amount to more than a very trifling sum. If it is proposed to raise a revenue from the jagheerdars it will be better, as I have mentioned before, that it should be taken in the shape of a moderate annual quit-rent.

40. Before and during the period that I was in charge of the Bundelcund agency, nuzers were never rejected, whether offered on a first interview, on receiving a khillut, or on occasions of succession. The practice has probably been discontinued since Government expressed a wish that the interchange of presents should altogether cease. When I placed the two sons of the late Doorjem Sing of Myhere in possession of the jagheers allotted to them, and bestowed khilluts upon them, on the occasion I received from each thakoor a nuzer of 100 gold mohurs. The late Nawaub of Bhopal presented a nuzer on his accession, and the present Nawaub will do the same on being invested with a khillut. These offerings are proper and indispensable, as a mark of allegiance from all chieftains and princes who are not *bonâ fide* in a state of independence. But from any state, on the dependence and service of which the British Government has a claim, it would be better on every principle of justice and policy to call for its quota of troops, or a yearly money payment in lieu of them, than to subject successors to the musnud to the payment of a heavy fine, which might involve them in debt at the commencement of their reign, and prove the source of embarrassment to them for many years afterwards.

41. On the whole, I am of opinion that the prohibition of taking nuzers from such persons may very safely be dispensed with, and the only evil that would now attend the adoption of the native practice in that respect, would arise from its long discontinuance, for if, as I believe is always the case, the offering that has been rejected by the European functionary is now distributed among his native servants, it is probable that if he were to accept it, a further disbursement would be necessary to those who have been long used to expect such a perquisite, and that the individual making the offering would be subject to a double payment.

42. With respect to the inferior order of persons, the propriety of levying fines from whom I proposed to discuss as a subject distinct from that relating to the jagheerdars, I have only to observe, that it does not appear to me to follow that, because it is our duty to tax, in some shape or other, those who are protected by the State in the enjoyment of jagheers held from the State, and who contribute in no other way to the exigencies of the empire, it should therefore be proper or necessary to subject to a similar impost public officers of any description, who, in return for what they receive, are required to perform some duty, and to devote some portion of their time and talents to the public service. And with regard to our potails, their succession, I regret to say, is seldom a matter of such value as to form a subject of taxation.

Appendix, No. 111.

Letter of T. H. Maddock, esq. 17 Nov. 1828.

43. With respect to these classes, I can see no other objection to accepting from them on succession to office, or to the charge of estates, the trifling offerings which they always present, but that, as I have just observed, the acceptance of them by the European officer may make a double payment necessary.

44. I should however only agree to the revival of this practice, because it is conformable to the usages of the country, and I doubt whether any good effects are likely, after so long a suspension, to follow its revival. With this class, particularly with our potails and the lower order of our subjects in general, we have gained reputation by not requiring a fee on admission to our presence, and by the abolition of all uncertain demands upon their purses, and it would therefore probably not be advisable to accept nuzers on one occasion, lest our doing so might lead persons to persist in offering them on others.

45. The Revenue that would be derived from this source would be insignificant in amount, and beneath the consideration of Government.

I have the honour, &c.

Jubbulpore, Office of the A. G. G.
17 November 1828.

T. H. Maddock,
Agent of the Governor-general.

Landed Tenures and Revenue Settlements.

Appendix, No. 112.

Appendix, No. 112.

Minute by the Governor, 25 April 1821.

MINUTE by the Governor, dated the 15th August 1821.

THE district of Broach has been so ably reported on, and its general system is so fully known, that I did not think it necessary to give up to it more of the little time I had remaining than six days: my observations on it must therefore be very brief.

There can scarcely be a greater contrast than between the districts beyond the Myhee and the old part of Broach. In the latter there are no meewassies and scarcely any grassias, little variety in the soil and produce, no diversity in the modes of assessment, no unauthorised alienations, no sewaddees, no taxes beyond the land-tax, but what are merely nominal. The Revenue system, though perhaps defective, has been long established and unchanged. The Adawlut is exempt even from the few objections that exist to it beyond the Myhee: it is well understood by all classes, and seems both useful and popular.

When I say that there are scarcely any grassias, I mean such grassias as are common to the westward, who possess villages and talooks of their own. Here there are only four or five of this description, and they have no separate jurisdiction, either in theory or in practice. There are other persons who bear the name of grassias; but they have only portions of land or pecuniary claims in different villages. The land is cultivated on favourable terms by the circar's ryots: it pays a fixed salamee to Government. The pecuniary claims are paid by the village to the proprietor; the dues of the pergunnah officers are also paid in this manner, instead of from the treasury, and I have not heard of any inconvenience resulting from the practice. The other tenures of rent-free lands are wuzeefa and pussaita. The varichan and guivaneea lands were resumed by the Revenue committee, but are still kept separate in the village accounts.

The tulput villages are all either farmed by the potail or by an association of baydars, like those called Nerwa, beyond the Myhee. They were farmed by strangers, and never held ryotwar.

The assessment is made entirely by villages, without any inquiry into the circumstances of individuals. One of the hereditary Revenue officers is sent to inspect the crops of each harvest. He makes a statement of the quantity of land cultivated with each sort of produce by each ryot, and calculates the quantity of each sort that will be produced in each field. The sum of these gives the whole amount of each sort of grain produced in the village. The collector compares this with the produce of last year, and then compares the market price of each article with that of last year; after which he looks at the sum paid by the village for last year, and if he finds that the crops are more abundant, or the price higher, he puts a proportionate increase on the Revenue. The general principle is to take half of the money produced by the sale of the crops, and leave the rest to the ryot. The whole of the calculations I have mentioned are in fact only made at the second harvest; a considerable part of the first consists of rice crops, and in making the estimate for them, it is usual to charge the land at 20 rupees a begah, whatever may be the state of the crops. This charge is double the rent of the best rice land, and a deduction to the amount of one-half the sum collected on account of it is made from the Government's claim, on account of the second harvest. The only object of this over-assessment is to secure a large portion of the Revenue at an early period of the year. I am not sure that the practice exists in all the pergunnahs. This first payment is called dhaunger towjee. If the potail consents to the sum fixed by the collector for the Revenue of the village, nothing more is wanting to complete the settlement.

Appendix, No. 112.

Landed Tenures and Revenue Settlements.

ment. Although the names of the ryots are written down in the estimate, for the sake of marking the fields they cultivate, the collector does not interfere in assessing them; that is afterwards done by the potail, who explains what each ryot has to pay to the tullatee, and it rests with the latter officer to collect it. The collection is made by securing the whole produce of the harvest at the village corn-yard, where it remains under Government officers until the Revenue is paid. It is not however necessary that the whole should be paid before any is removed: on the contrary, a ryot may remove a portion of his produce as soon as he can pay the price of it, and when his payments are equal to the whole demand against him he may remove the whole. The potail is guided in making his assessment by the former payments of the ryots, among whom he distributes the increase of the year in proportion to the amount of their rents. The same tenures of khattabundy and gunwut are in use here as in Kaira; but the custom of having a portion of vouta, or highly-assessed land in each khatta, is confined to some villages in this collectorate. Both are liable to increase when the Revenue of the village is increased, but not otherwise. A ryot from whom a potail required an increase in other circumstances would complain to the collector; but from the dependence of the tullatee on the potail, and from the mode of settlement in which the collector has so little occasion to watch over the correctness of village accounts, it would probably not be easy for him to ascertain whether the ryot's complaint was well-founded. The above applies to an undivided village (or senja, as it is called in Kaira) in baugdar villages, nirwa in Kaira. The increase is divided into as many portions as there are baugs, and the baugdars apportion them among their polidars, who levy them on their ryots. There seems at one time to have been a general beegotee of four rupees on all the land except the sandy soils near the sea, which paid only three-and-a-half per beegah, and some rich tracts on rivers, which paid from six to 12; but it does not seem to be acted on now, the Government Revenue being regulated by the state of the crops and of the market, and all the demands being regulated by the Government Revenue. Every village account now exhibits a great variety of rates of beegotee, and each of those is liable to frequent change.

It is always difficult to guess whether the assessment is light or heavy. On the plan here adopted, it is utterly impossible. An increase of four lacs and a half has taken place this last year: a circumstance that I cannot contemplate with pleasure, while the sources of the Revenue and the principles of the increase are so completely in the dark. Until within these three years, there is reason to think that the assessment was light; but in appearance the country falls far short of the western districts; though almost every spot of it is cultivated, yet the total absence of hedges and of trees, except close to villages, makes it seem naked. The villages are entirely built of unburnt bricks, and though good, compared to most in India, have nothing of the comfort and solidity of those beyond the Myhee. The dress of the inhabitants is not so inferior, and they seem a quiet, industrious, and respectable race of men. Considerably more than three-fourths of the villages in this district are managed on the baugdar or nirwa plan; and in the Broach pergunnahs, as well as in Jamboosur and Ahmood, the minor pottidars form a great majority of the cultivators. In the Broach pergunnah there are 96 villages which have not a single cultivator besides the pottidars; but there are some baugdar villages in which the heads of the baugs, five or six in number, are the only persons who hold by that tenure, all the lands being cultivated by common ryots, either rhattadars or gunwutheeas.

The tullatee regulation can scarcely be said to be introduced here. The tullatees keep their accounts in the old form; and although they are considered as Government officers much more than in the Deccan, and are often removed and appointed by the collector, they seem to be much more closely connected with the potails than in Ahmedabad and Kaira, and more likely to conceal than to expose any frauds of the village management.

The pergunnahs of Jamboosur and Ahmood resemble the old possessions almost in all respects but these. Although there has been no settlement, the alienated lands are still unexamined, and the rents of those unalienated are consequently, in many cases, far above their natural height. In one village the tulput land pays 90 rupees a beegah, which can only be defrayed by immense receipts from rent-free land. The character and condition of the people does not seem so different in these pergunnahs as one would expect from the tyranny of the Peishwa's government. I may here observe, that the Baroda pergunnah, though still subject to all the defects of the native system, and although it has for these last ten years notoriously been oppressed, is yet, in the appearance of the country, the villages, and the inhabitants, at least equal to the best parts of the Kaira district. This may be supposed to be the effect of former good government; but when the history of the Guicowar family is recollected, it will be difficult to say when that good government could have existed. It is extremely difficult to account for this circumstance. I can see no advantage the Brodrah pergunnah has enjoyed, except tranquillity in the neighbourhood of a capital, and yet I have little doubt that, as far as concerns the comfort of the ryots, it is among the most flourishing spots in all India. The Guicowar country south of Broach, though farmed by the same man as Brodrah, is in a state of great poverty and oppression. The most striking defects in the mode of assessment in Broach are its uncertainty and its irregularity. It is uncertain, because it depends on the hasty estimate of an ameen, liable to be mistaken, and still more liable to be corrupt. If the collector disregards the estimate, and proceeds on his own opinion and on secret information, the uncertainty is increased, he is as much in the dark as before, and the potails are less acquainted with the principles on which he proceeds, consequently less able to convince him of any mistake. It is unequal, because the ameen may be led by corruption or other motives to favour some villages and throw the burden on the rest; and still more, because the assessment is made on the general state of the village, without regard to the circumstances of individuals, and may therefore

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Appendix, No. 112.

Minute by the Governor, 25 April 1821.

bear heavy on a man who has a bad crop, while it is light on one who is more fortunate. When the villages are held by baugdars, this evil is in some degree inseparable from the system, but it might be easily amended in the other villages; and even in those of the baugdars the evil is at present unnecessarily aggravated, by the practice of making the whole settlement with one, or a very few baugdars, who by concert with the tullatee generally contrive to keep the assessment off their own lands and throw it on their neighbours. That the assessment is subject to increase and decrease, as the crops are good or bad, is not perhaps an evil; for though it increases the fluctuations to the Government, it diminishes it to the ryot, in whose condition a fixed rent with fluctuating crops would occasion more variation than the present plan. If, however, the assessment were light, it would be of advantage to him also to have it fixed, as his chance of gain would be increased without a corresponding risk of loss. The loss to Government by a light beegotee would in time be made up by the improvement of the land, which would raise the second class to the first; but an immediate indemnification would be procured, by transferring the corrupt profits of the ameens to the treasury. I would not, however, venture on the measure of fixing a beegotee. I would rather propose, in the first instance, the appointment of an intelligent and experienced Revenue officer as collector, to inquire into the present state of the assessment, and report cases where it appeared too high, too low, or unequal. In any of those cases I would revise the beegotee by means of a punchayet of the villages, superintended by a Government officer, and liable to be corrected by another punchayet in case of error. I would arrange for a vigilant supervision, perhaps by means of European assistants, and would then leave the beegotee unaltered, unless when there was an evident and considerable improvement in the village; and even then, it would be in no way heavy to raise the assessment. In cases where the present assessment seemed tolerably reasonable and equally levied, I would merely record the details of it, and fix it so as to prevent the collector's altering, except in such cases as have been mentioned. The settlement would still be with the potails, but the rights of every ryot would be known and fixed, and both the collector and the Adawlut could at once afford redress in case of oppression.

The above applies to singa villages. It would be difficult to introduce the proposed equality of assessment in baugdar ones; but as it is usual for flourishing baugdars voluntarily to take part of the burden of their poorer brethren, and as there are, I believe, instances of the Government making a new division to equalize the assessment, something might perhaps be done even in them. It would be an improvement in Broach, if the ryots were allowed the option of moving their crops, on giving security of other respectable people of the same class.

The police of the Broach zillah appears to be very good. The offences are those of a very settled country: no gang robberies or invasions of predatory coolies. The coolies, indeed, are among the most respectable cultivators: one out of four of the ameen potails is of that caste. The bheels occupy here the place of the coolies beyond the Myhee, but even they are not turbulent. Robbers used sometimes to come in from Raj Perplee, and do still from Dehwaun. The rule that a village is responsible for stolen goods traced to it by a puggee, is not in force here.

Camp, Vilancha,
April 25, 1821.

(signed) *M. Elphinstone.*

Appendix, No. 113.

EXTRACT Revenue Letter to *Bombay*, dated the 4th May 1825.

Appendix, No. 113.

Revenue Letter to Bombay, 4 May 1825.

Letter from, dated 23d February 1822, para. 93 to 105; also letter 27th November 1822, para. 127 to 136.—Revenue accounts of Broach for 1819–20, and 1820–21 contrasted with 1818–19; and Governor Elphinstone's Minute on the state of the district.

Para. 22. THESE accounts, especially those of the last year, present very favourable results. The minute of your president, dated 25th of April 1821, presenting the reflections suggested by what came within his cognizance during a very short residence in the district, is a renewed proof of his intelligence and unremitting vigilance; but as you have promised a full communication on the subject of this district, when you transmit to us Major Williams's report, we shall defer till that time the remarks which the information before us may suggest. In the meanwhile we cannot withhold the expression of our approbation of the practical course of proceeding suggested in the minute of your president.

23. We are fully satisfied that the very heavy assessment levied upon the first crop or harvest must depress cultivation; and as we are anxious that the improvement of the Revenue should depend upon an extension of cultivation, and not upon a rigid exaction of a heavy demand, we trust that your earnest attention will be devoted to the remedy of this and the other defects adverted to in Mr. Elphinstone's minute.

Appendix, No. 114.

Appendix, No. 114.

Revenue Letter from Bombay, 5 Nov. 1823.

EXTRACT Revenue Letter from *Bombay*, dated 5th November 1823.

Para. 206. We have already laid before your Honourable Court a view of the result of the surveys of the Broach, Hansoote and Occlasier pergunnahs.

207. Lieutenant-colonel Williams's report proceeds to afford a valuable body of information on the whole collectorate.

208. It comprehends the six pergunnahs already mentioned, containing

Towns and villages - - - - - - - -	398
Houses - - - - - - - - - -	54,197
A population of souls - - - - - - - -	223,908
And an area of square British miles - - - - -	1,319–99 decls.

averaging about 4 ⅛ inhabitants in each house, and 169 $\frac{1}{10}$ to a square mile, excluding in that statement the villages the revenues and management of which have been entirely given up by the Government.

209. After adverting to the distribution of the lands among the villages, to their boundaries, to the purgunnah and village officers, which are more or less complete in each, and after describing the general classification of the soil, the extent and produce of each, the mode of cultivation, the rate of produce and prices, Lieutenant-colonel Williams exhibits the result in a series of tables, the contents of which it seems alone necessary that we should exhibit, referring your Honourable Court to the report itself for detailed information on each of these points.

210. The lands cultivated and fit for tillage in the six pergunnahs:

Aggregate acres - - - - - - - -	545,119. 2. 28.
The unproductive lands of all descriptions measure -	287,806. 7. 15.
And the area of the villages paying Revenue - -	832,926. 3. 0.
The whole pays a Revenue of rupees -	19,57,399.
Averaging rupees - - - - - -	3. 2. 26.

under a supposition that all the productive lands of the first of the above enumeration be assessable.

211. By a reference to the table, your Honourable Court will perceive how much the Broach pergunnah has the advantage over the others in the extent of its arable land; compared with the unproductive portion, nearly four-fifths of its entire area are cultivated and fit for cultivation, and little more than one-fifth, including the pasturage, unfit for cultivation.

212. The Occlasier and Jumbooseer pergunnahs are the next in value in this respect, the unproductive lands of the former amount to somewhat less, and of the latter to somewhat more, than half the quantity of the arable.

213. In the other three districts the portions of each are nearly equal.

214. The average of the collectorate is about two parts uncultivated and fit for cultivation, and one part unproductive, of the whole area.

215. In the 22d paragraph, Lieutenant-colonel Williams enters into an elucidation of the inequality of the assessment on the productive lands of the different pergunnahs, in which, as already shown, the most extraordinary difference is in the Dehej pergunnah, where, notwithstanding that the soil is of an average equal to that of Broach, and equally favourably situated as a place of export, the assessment bears on the productive lands at the rate of rupees 1. 86 per begah, and in those of Broach at rupees 2. 2. 48 per begah.

216. The value of the produce of a begah being next compared with the rates of the Government assessment, it is assumed that not more than one-sixth of the produce of all the arable lands goes to Government, the pasturage being " entirely exempted. Noticing on this occasion the code of Meenu, which declares that of the produce of land a sixth is the largest share which can be taken in ordinary circumstances," Lieutenant-colonel Williams explains " that this calculation includes the alienated and rent-free lands; but these are, in fact, almost all directly or indirectly taxed; that the actual proprietor but in few instances cultivates himself, and the cultivators of it hold it on such terms as to assist materially in enabling them to pay their portion of the Government demands; that it would therefore be incorrect to exclude these lands from the calculation, or to consider the public demands as realized on the talput or acknowledged Government land alone," a principle which would appear to have been recognised by your Honourable Court in the 65th paragraph of your despatch to the Government of Fort St. George, dated 12th April 1815.

217. If the alienated lands were excluded, and the whole of the assessment laid on the Government land alone, the following would be the rate per begah, to which is also annexed the rates per begah including those lands, viz.

Broach - - -	3	1	34	- - -	2	2	48
Occlasier - -	2	1	55	- - -	1	3	02
Hansoote - - -	2	3	53	- - -	1	3	51
Jumbooseer - -	1	3	68	- - -	1	1	17
Amood - - -	1	0	21	- - -	0	2	51
Dehej - - -	0	2	91	- - -	0	1	86

218. But,

Appendix, No. 114.

Revenue Letter from Bombay, 6 Nov. 1823.

218. But as in the results which we have exhibited the cultivated and uncultivated lands are included, Lieutenant-colonel Williams inserts a table, showing the rate per beegah at which the assessment would bear on the Government lands actually in cultivation at the time of the survey, including the arable and grass lands, even that ascertained to have been available for cultivation. We annex also the former rates, including the cultivated and arable waste, for readier comparison:

Broach	Rs.3	2	58	including the waste arable,	Rs.3	2	48
Occlasier	3	2	80		1	3	02
Hansoote	3	1	55		1	3	51
Jumbooseer	2	0	39		1	1	17
Amood	1	0	86		0	2	51
Dehej	0	2	98		0	1	86

219. Another table is given, showing the proportion of the Revenue to the number of the pergunnahs, villages, and population of the different collectorates under this Presidency, as far as the information at command admits of its being done. The greater Revenue derived from Broach compared with the other zillahs is striking:

Broach, with	6 pergunnahs,	417 villages, and	229,527 population,	yields Rs. 19,57,399
Surat	14	684	360,323	16,40,186
Kaira	11	561	371,504	17,58,745
Ahmedabad	11	1,077	550,000	11,20,227
N. Concan	46*	2,111	420,000	13,47,871
S. Concan	47	2,291	632,337	13,20,154
Khandeish	56	3,538		12,40,974
Poona	33†	1,180		
Ahmednugger,	44	2,628		18,24,428
Carnatic	26	2,870		

* Mehals.

† Turups.

220. By a comparison drawn in the 26th paragraph of the Revenue Survey of Guzerat with that of the Ceded Districts by Colonel Munro, the first point that calls for notice is the greater disproportion between the male portion of the population‡ in three of the collectorates under Bombay, than prevails in the Ceded Districts. Assuming that the Revenue paid to Government is derived from the quantity of land in cultivation, both Government and alienated, the rate per acre is, in the Ceded Districts, Rs. 1. 2. 11.; ditto in Broach, Rs. 3. 3. 75.

221. There are 19 alienated villages in the whole collectorate, of which five are enam villages, entirely free of assessment. The total Revenue from the 19 villages amounts to Rs. 62,314. 3. 94.; of which the Government receive as tribute from the wuzeefa and wanta villages, Rs. 9,500. 3. 0. The village charges, including tavra fees, are Rs. 13,403. 1. 50.; the proprietors enjoying, Rs. 39,410. 3. 44. Though we do not in any way interfere in the Revenue management of those villages, our authority over them is the same as in the others, whilst there are four belonging to the Guicowar, situated within our limits, entirely independent of our sovereignty.

222. With the exception of these 23 villages, the Revenue management of the six pergunnahs is universally the same, of the nature of which your Honourable Court are fully informed; it is therefore only necessary to enumerate those paragraphs in which the system is again described in the report under consideration.

223. After describing the principles that characterize the bhagwar villages of Broach, Lieutenant-colonel Williams produces quotations to support his opinion, that the system is a part of the general village constitution of Hindoostan, and which has received your Honourable Court's particular approbation, as expressed in the 19th paragraph of your Revenue despatch to the Government of Fort St. George, dated 16th December 1812.

224. Comparing the bhagwar with the ryotwar system, the officer is of opinion, that whilst the former upholds unimpaired the effects of the latter by superseding the agency of the potails as village representatives, it is calculated to dissolve and to subvert that village constitution, and that interior arrangement and government, which are so consonant to the habits and usages of the people, so essential to their happiness, and which has been supported by the opinions of so many distinguished authorities, contending that the village community can alone appreciate those contingencies which operate in the interior distributions and payment of the annual assessment, and supporting the village system by many arguments, the advantages of which, he conceives, the survey is well calculated to unfold and to confirm.

225. In

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‡ Ceded Districts, females are tenth less than males.

Broach Males	119,283
— Females	104,670
Kaira Males	203,817
— Females	167,687
S. Concan Males	329,747
— Females	302,540

225. In the 50th and 54th para. Lieut.-Colonel Williams adverts to the object of the survey, and to the difficulties that may arise from the discontinuance of the settlement of the claims to alienated lands; he enters on a description of the face and soil of the country, of each class of the population, and of the village establishments, topics, which although familiar to your honourable Court from former details, are yet usefully re-embodied in a document of permanent reference for information connected with the Broach collectorate. The general character afforded of the population you will not fail to peruse with the highest interest and satisfaction.

226. The subjects treated of in the subsequent paras. of the report need only be enumerated, namely, the food and clothing of the people, the annual expenses of the family of a cultivator, the losses by the restrictions in reaping and selling the produce, which we have adopted measures to remedy; the supposed appropriation of augmented wealth among the cultivators, the agricultural implements, carts and cattle, the villages most prosperous where the lands are most under cultivation, the object of the position being to show the little occasion there is for any large tracts of garchur or grazing land, and how much imposition is practised in numerous instances in stating that extensive pasturage lands are essential to a village; of the manufactures; of the sea-ports and the nature of the trade; of the inland trade, the shipping of the port; of the merchants and shroffs; of the amount and rate of customs; the general revenues of the zillah; its geographical position and climate; the navigation of the Nerbudda inwards; of the languages prevalent in the zillah; in the extent to which vaccination has been carried; and lastly, on the expenses of the survey, which, limited to the Broach collectorate, is stated to have been reimbursed by about two years additional Revenue arising out of the recovered lands.

227. The documents that have been completed and made over to the collector of Broach, are enumerated in Colonel William's letter, dated 15th October 1821, and comprise a map of valuable information, which will prove of permanent utility.

228. Having thus referred your Honourable Court to the result of the survey of the said pergunnahs composing the Broach collectorate, we have now to confine our observations to those of Broach, Occlasier, and Hansoote, with the view of submitting to your decision the important question, whether, after having possessed these districts for a period of 20 years, drawn forth their resources to the utmost practical extent; ascertained the tenures that exist, and the rights of the Government, and of the community, it be expedient to continue the existing system, or by fixing the assessment for the future at a permanent rate, to leave to the proprietors the advantages derivable from such measure from the cultivation of more valuable products, or from the application of the genius and talents of the agriculturists to the prosecution of other schemes, to the augmentation of their wealth and comfort, in which individuals have every incitement to engage when they know and feel that the demands of the Government upon their labours are fixed, and that the surplus of their earnings, whatever it may be, they may enjoy in perfect security under the fostering protection of the British Government?

229. Lieut.-Colonel Williams, in order to show that improvement is not inconsistent with an annual settlement of the Revenue, has, in the 89th para. of his report, given a statement of the Land Revenue of Broach, from 1803 to the official year 1820-21, by which it appears that the amount in the former period was rupees 8,38,128; and in the latter, rupees 12,59,575; and that since 1812-13, it has never fallen below 10 lacs of rupees. That Hansoote, which was ceded at rupees 88,000, now yields 1,99,475; and Occlasier, ceded at rupees 78,000, now yields 2,29,833; remarking "that a territory, the whole surface of which, (including the other three pergunnahs) contains 1,320 square British miles, 398 assessable towns and villages, and 224,000 inhabitants, and protected by only 300 regular native troops, contributes about 24 lacs of rupees a year to the public resources; the collection being made at the same time with unusual ease and economy."

230. In proof of that last assertion, we have to request your attention to a statement received from the Revenue accountant, showing that the demands of Land Revenue from 1803-4 to 1820-21, or a period of 18 years, on the pergunnah of Broach, has aggregated

rupees - - - - - - - - - - - -	1,82,81,526	3	56
On Hansoote, for 16 years - - - -	21,59,528	-	12
On Occlasier - ditto - - - - - -	26,45,290	1	14
Giving a total demand of - - - -	2,30,86,343	-	82
The collections within that period have aggregated - -	2,29,93,221	-	25

leaving the amount of remission and defalcation at the trifling sum of 4,101 *, being about a decimal and a half per cent.

Broach - - - - - - - -	3,051
Hansoote - - - - - - - -	—
Occlasier - - - - - - - -	1,050
	4,101

Appendix, No. 115.

REPORT of Lieutenant-colonel *Monier Williams.*

Appendix, No. 115

Survey Report of Lieut.-col. Monier Williams.

THE collectorate is situated in the province of Goojerat (or Guzerat): it lies along the eastern shore of the Gulf of Cambay, and comprises six pergunnahs, viz. the Broach, the Occlasier, the Hansoote, the Jumbooseer, the Amood, and the Dehej. The first was obtained by conquest from Dowlut Rao Scindia, in August 1803: the other five are cessions from the late Peishwa; the Occlasier and the Hansoote, by the treaty of Bassein, December the 31st, 1802; and the three last, by the treaty of Poona, June the 13th, 1817.

The survey was first ordered in the year 1811; but it being a new measure, and one of doubtful issue, it was proceeded in cautiously and slowly at the commencement. As experience demonstrated the practicability and manifold advantages of the plan, additional means were employed; and the whole of the original Broach collectorate, viz. the Broach, Occlasier and Hansoote pergunnahs, was completed early in 1816. The investigation and settlement of all claims to rent-free lands went hand in hand with the survey; and no question as to the rights of Government and individuals, even in a single field throughout that extent of territory, remained unadjusted. The survey was next transferred to the Surat jurisdiction; but before much was done there, the three pergunnahs of Jumbooseer, Amood and Dehej having been added to the Broach collectorate, it was thought advisable to complete these, which was done early in 1820. As the operation extended, and more experience and knowledge were gained, the advantages multiplied in an increased ratio; and the survey was then instituted at one and the same time in the three collectorates of Ahmedabad, Kaira and Surat, under the original superintendence.

Explanatory Remarks regarding the Standard of Measurement.

THE mode of measuring the lands in the three pergunnahs of Jumbooseer, Amood and Dehej, is the same, viz. in koombhas and moulas, or koombhas and hundredth-parts; and in this the practice differs from that of the other three pergunnahs of the collectorate: for in the Broach, Occlasier and Hansoote pergunnahs, the lands are measured, and the accounts are kept in begahs, wussas and wis-wussas; 20 wussas being equal to one begah, and 20 wis-wussas equal to one wussa.

A common standard rod for measuring the koombhas exists, and is now established in the three pergunnahs of Jumbooseer, Amood and Dehej; and a common standard-rod or guntha, for measuring the begahs, is also established in the three pergunnahs of Broach, Occlasier and Hansoote; and by these two standards, the measurement of *all* the lands in the pergunnahs in which they respectively prevail has been made.

The standard-rod, or "bans," or "guntha," sometimes also called "moula," for measuring the koombhas, is nine guz in length; the length of the guz is 27¼ inches; therefore, the bans or rod is in length 20 feet, 5¼ inches English measure. A square measuring 10 of these rods on each of its four sides is a koombha, which is equal to 3 roods, 33 perches, 422 decls. English land measure; or 100 koombhas are equal to 95 acres, 3 roods, 22 perches, 2 decls.; and in the comparison with the begahs of the Broach, Occlasier and Hansoote pergunnahs, 1 koombha is equal to 1 begah, 17 wussas, 9 wis-wussas, 207 decls.; or 100 koombhas are equal to 187 begahs, 6 wussas, 732 decls.

The standard rod, or "guntha," or "bans," sometimes also called "wussa," for measuring the begahs in the Broach, Occlasier and Hansoote pergunnahs, is seven feet, five inches, and six-tenths of an inch in length. A square, measuring 20 of these rods on each of its four sides, is a begah, bearing the following proportion to English land measure: 1 acre is equal to 1 begah, 19 wussas, 1 wis-wussas, 328 decls.; and in an English square mile, which contains 640 statute acres, there are 1,250 begahs, 2 wussa, 11 wis-wussas, 2 decls.

In the pergunnahs of Jumbooseer, Amood and Dehej, the alienated lands of all descriptions are measured by the village people with a smaller rod than the standard. This differs in most villages, but it ought not to exceed eight guz. The proportion, therefore, between these two measures is, in 100 koombhas, 20 koombhas, 98 moulas, 765 decls.; or 79 koombhas, 1 moula, 234 decls. of land, by the standard rod, are equal to 100 koombhas of alienated land.

The proportions between the different land-measures of the country and that of England are further illustrated as follows:

	Sq.Ys.	Ft.	In.
In an English statute acre - - - - - - - - -	4,840	0	0
In a standard koombha of the Jumbooseer, Amood and Dehej pergunnahs - - - - - - - - - - - - -	4,641	0	20
In a standard begah of the Broach, Occlasier and Hansoote pergunnas - - - - - - - - - - - - - -	2,477	7	64
In a standard begah of the Ahmedabad, Kaira and Surat collectorates - - - - - - - - - - - - -	2,844	4	0

PART I.

Chap. I.—The Broach Pergunnah.

Figure, extent and contents.

This pergunnah is of a triangular shape, its base being on the north bank of the Nurbudda, and its apex in contact with the Baroda pergunnah. It extends east and west about 35 miles, and north and south about 28 miles. Its superficial contents, according to the minute Revenue survey of all the land of every village in it, are as follow:

Square British statute miles - - - -	447, 3 decls.
British statute acres - - - - - -	285,778, 2 roods, 30 perches.
Of the land measure in use in the pergunnah	558,217 begahs, 5 wussas.

Distribution.

These superficial contents are partitioned out among 172 villages. Of these, the area of the largest (Umleser) is 10,502 beegas, 11 wussas, or 5,376 acres, 3 roods, 3 perches; and of the smallest (Mouzumpoor), 367 begahs, 6 wussas, or 188 acres, 6 perches. The first pays an annual Revenue to Government of about 18,000 rupees, and the other of about 720 rupees.

Alienated villages.

Of the 172 villages, 10 are permanently exempt from the usual assessment on account of Government. Three are held entirely free, and seven pay a small fixed acknowledgment or quit-rent. Eight of the ten, including those that pay, are called "wuzzeefa" villages, and the other two "enam" villages. The *general* measurement of these 10 villages was only taken in order to complete the area of the pergunnah. Their superficial contents are 20,551 begahs, 8 wussas, or 10,521 acres, 38 perches; which being deducted from the whole quantity of land in the pergunnah, the amount contained in the remaining 162 villages, in which the Government possesses all the usual fiscal rights, is 537,665 begahs, 17 wussas, or 275,257 acres, 1 rood, 32 perches.

Productive and unproductive portions.

Of this total area of the assessable lands, the quantity in cultivation, and the quantity capable of being cultivated, although neglected, amount together to 440,557 begahs, 9 wussas, or 225,542 acres, 3 roods, 26 perches; and the quantity unfit for cultivation, being used for pasturage, for sites of the villages, and occupied by boundaries, roads, tanks, ravines, watercourses, &c., amounts to 97,108 begahs, 8 wussas, or 49,714 acres, 2 roods, 6 perches.

Classes of the soil.

The soil of this pergunnah is all considered as kalee-bhoee, that is, black mould, although some of the villages near the bank of the river have a considerable portion of mawar, or what they call "bhata," which is equally productive with the marwa or gorat, and, like it, light and sandy. The villages of the tuppas Umlesur and Pukhajun, 40 in number, are called "bara," but the soil generally, excepting in some of the villages most to the westward, is little inferior to that of the rest of the pergunnah, which is called, in contradistinction, "kanum."

The lands exempted from the regular assessment.

The alienated lands, or those exempt from the usual assessment, wholly or in part, were confirmed, after an investigation and settlement of all claims by the Revenue Survey Committee, at 94,711 begahs, 15 wussas, or 48,487 acres, 2 roods, 12 perches, in this pergunnah; of which 53,848 begahs, 3 wussas, are under the denomination "wanta," 4,300 begahs under that of "wuzzeefa," and 36,563 beegas, 12 wussas, under that of "pussaeeta;" while the whole of the productive government land, or that which is liable to the full assessment, amounts to 345,845 begahs, 14 wussas, or 177,055 acres, 1 rood, 11 perches.

Description of the villages.

The villages, not only of this pergunnah, but throughout the collectorate, have, with a few exceptions, every appearance of comfort. The houses of all are well built, the walls generally of mud or unburned brick, and the roofs tiled. The environs are highly ornamented with fine trees. The tank, which adjoins almost every village, contributes to the beauty of the scene, and particularly in the rains, with its sheet of clean water, and the stately trees growing on its green banks. Most of the exceptions to this description are among the bara villages; but even of them there are very few without a tank and trees. The water in some of the western villages is a little brackish; but throughout the pergunnah generally it is good and abundant.

Subdivision into tuppas.

The pergunnahs of Broach and Jumbooseer are the only two of the collectorate that are subdivided into tuppas. No practical purpose is at present answered by such subdivision, further than that the different thanadars have each one or more tuppas within his superindence, he having his own residence at a village which is the head of a tuppa.

Population.

To form a correct census of the pergunnah, a list of the inhabitants was taken at every village during the survey, and in these lists the name of every householder was inserted, with the number of men, women and children composing his family. The census of the city and suburbs was taken by the judge and magistrate, and the amount added to that of the villages. The total population of the whole pergunnah, excepting the alienated villages, thus turned out to be 114,437 souls; the number of houses, 26,460. Of the total number of souls, 27,012 are Mahomedans, 2,992 are Parsees, and 84,433 are Hindoos. The number of cows in the pergunnah is 3,413, of buffalos, 6,264, of oxen, 13,219, and of ploughs, 6,255.

Chap. II.—The Occlasier Pergunnah.

Situation, extent and contents.

It is situated opposite to Broach, on the south side of the Nurbudda River. It is about 19 miles in length, and about 10 miles in breadth. Its superficial contents, according to the minute revenue survey of all the land of every village in it, are as follow:

Square British statute miles - - - -	136, 2 decls.
British statute acres - - - - - - -	87,174, 2 roods, 37 perches.
Of the land measure in use in the pergunnah -	170,280 begahs, 4 wussas.

Distribution.

These superficial contents are partitioned out among fifty-two villages, of which two are permanently exempt from the usual assessment; they are called wuzzeefa villages, and each pays a fixed acknowledgment to Government. The general measurement of these two villages was only taken. Their superficial contents are 2,644 begahs, 15 wussas, or 1,353 acres, 3 roods, 35 perches; which being deducted from the whole quantity of land in the pergunnah, the amount contained in the remaining fifty villages, in which Government retains the Revenue management, is 167,635 begahs, 9 wussas, or 85,820 acres, 3 roods, 2 perches.

Productive and unproductive portions.

Of this total area of the assessable lands, the quantity in cultivation, and the quantity capable of being cultivated, although neglected, amount together to 114,207 begahs, 5 wussas, or 58,468 acres, 1 rood, 3 perches; and the quantity unfit for cultivation, being used for pasturage, for sites of the villages, and occupied by boundaries, roads, tanks, ravines, watercourses, &c., amounts to 53,428 begahs, 4 wussas, or 27,352 acres, 1 rood, 39 perches.

Kinds of soil.

The prevailing soil of the Occlasier pergunnah is the kalee-bhoee, similar to that of the Broach pergunnah. Other kinds of land, however, of superior value, exist in many villages, and these were measured and put down separately in the statements; they consist of rice grounds, situated in the neighbourhood of the village tank, and sometimes near smaller tanks, from which they are watered when the rains happen to be deficient. Such is the productiveness of this description of land, that it is said that in favourable seasons one begah will produce from 30 to 40 maunds of rice, and that of a fine quality. A ridge runs along the northern side of this pergunnah, parallel with the south bank of the Nurbudda, distant from it from two to four miles, and said once to have been its bank. The soil of the tract between this ridge and the present bank of the river is of the richest description of gorât or marwa, or, as it is called at some villages, " eetana." Some parts of this tract are laid out in plantain, guava, lime, and other gardens, and in sugar-cane plantations. There are 15 villages, the lands of which are situated, entirely or partly, on this rich flat, which is also designated by the general term, " bhata." It produces the tar or brab tree in great abundance; and mango, burr and other spreading trees are scattered over it, as in other marwa tracts.

Lands exempted from the regular assessment.

The alienated lands, or those exempt from the usual assessment, wholly or in part, were confirmed, after an investigation and settlement of all claims by the Revenue Survey Committee, at 30,218 begahs, 14 wussas, or 15,470 acres, 1 rood, 28 perches, in this pergunnah; of which 19,350 begahs, 15 wussas, are under the denomination of wanta or seer; 2,350 begahs, 13 wussas, under that of wuzzeefa; and 8,517 begahs, 6 wussas, under that of pussaeeta; while the whole of the productive Government land, or that which is liable to the full assessment, amounts to 83,988 begahs, 11 wussas, or 42,997 acres, 3 roods, 15 perches.

Description of the villages.

The villages of this pergunnah are in general of much the same description as those of the Broach pergunnah. The exceptions are chiefly on the eastern boundary, which adjoins the Raj Peepla country, and where some of the villages are very poor. Water throughout is good and abundant.

Population.

The census was taken in the same manner as in the other pergunnahs. The total population of the whole pergunnah, excepting the two alienated villages, turned out to be 25,751 souls; the number of houses, 6,001. Of the total number of souls, 5,752 are Mahomedans, and 19,999 are Hindoos. Of the Hindoos, 1,660 are rajpoots, 2,552 koombees, 5,236 koolees, 1,759 brahmuns, and 8,792 are dhers, mechanics, and other castes. The number of cows and buffaloes in the pergunnah is 10,971, of oxen 6,005, of ploughs 2,774.

Villages without the boundary.

Two of the villages of the Occlasier pergunnah are situated within the boundary of the Hansoote pergunnah, and one of them within that of the Oolpar pergunnah.

Chap. III.—The Hansoote Pergunnah.

Situation, extent and contents.

It adjoins the Occlasier and Wusraivee pergunnahs, on the east; the Keem river forms the boundary between it and the Oolpar pergunnah, on the south; and the Sea and the Nurbudda are its boundaries to the west and north. Its greatest extent, east and west, is about 18 miles, and north and south, about 15 miles. Its superficial contents, according to the Revenue survey of all the land of every village in it, are as follow:

Square British statute miles - - - - -	146, 30 decls.
British statute acres - - - - - - -	93,642, 2 roods, 35 perches.
Of the land measure in use in the pergunnah -	182,914 begahs, 4 wussas.

Distribution. These superficial contents are partitioned out among 52 villages, one of which (Ootiyadura) is permanently exempt from the usual assessment; it is called a wuzzeefa village, and pays a fixed acknowledgment to Government. The superficial contents of Ootiyadura are 5,072 begahs, 4 wussas, or 2,596 acres, 2 roods, 33 perches; which being deducted from the whole quantity of land in the pergunnah, the amount contained in the remaining 51, which are Government villages, is 177,842 begahs, or 91,046 acres, 2 perches.

Productive and unproductive portions. Of this total area of the assessable lands, the quantity in cultivation, and the quantity capable of being cultivated, although neglected, amount together to 92,443 begahs, 17 wussas, or 47,326 acres, 2 roods, 4 perches; and the quantity unfit for cultivation, being used as pasturage, for sites of the villages, and occupied by boundaries, roads, tanks, ravines, watercourses, &c., amounts to 85,398 begahs, 3 wussas, or 43,719 acres, 1 rood, 38 perches.

Kind of soil. The kalee-bhoee of the Broach pergunnah is almost the universal soil of the Hansoote. The principal exception is a strip called "Mor Kanta," said to be so designated from the number of peacocks found on it. It commences near the mouth of the Keem river, and running northerly, comprises part of the lands of the villages of Kantiajal, Sumlee, Wumlesur and Kutpoor. Its breadth varies from two to four furlongs, rising in the middle, and sloping gradually to the east and west. It is a very remarkable tract of pure marwa or gorat, being enclosed with hedges and bearing trees, although an arid salt flat bounds it on the west, and the open, bare and level kalee-bhoee on the east. Wheat is a main article of produce in the Hansoote pergunnah; but a good deal of wet rice is cultivated in regular-formed keearee or beds, and watered from tanks, in the case of failure of rain. Salt is also manufactured by the people of several villages.

Lands exempted from the regular assessment. The alienated lands, or those exempt from the usual assessment, wholly or in part, were confirmed, after an investigation or settlement of all claims by the Revenue Survey Committee, at 28,329 begahs, 5 wussas; and 3,874 begahs, 11 wussas, were deemed recoverable. Total, 32,203 begahs, 16 wussas, or 16,486 acres, 2 roods, 32 perches, in this pergunnah; of which 15,936 begahs are under the denomination of wanta or seer; 2,604 begahs, 3 wussas, under that of wuzzeefa; 9,789 begahs, 2 wussas, under that of pussaeeta; and 3,874 begahs, 11 wussas, under that of veychanea, and deemed recoverable; while the whole of the productive Government land, or that which is liable to the full assessment, amounts to 60,240 begahs, 1 wussa, or 30,839 acres, 3 roods, 12 perches.

The villages. The villages of this pergunnah are in general of the same description as those of the Broach pergunnah: one of them is situated within the boundary of the Occlasier pergunnah. Water is for the most part good and abundant. At a few villages the wells are a little brackish towards the end of the dry season.

Population. The census was taken in the same manner as in the other pergunnahs. The population of the whole pergunnah, with the exception of the alienated village, proved to be 16,992 souls; the number of houses, 3,900. Of the total number of souls, 2,186 are Mahomedans, and 14,806 are Hindoos. Of the Hindoos, 895 are rajpoots; 3,638 are koonbees; 6,625 are koolees; 1,778 are brahmuns; and 5,363 others, mechanics, and other castes. The total number of cows and buffaloes in the pergunnah is 8,992; of oxen, 5,682; and of ploughs, 2,601.

CHAP. IV.—THE JUMBOOSEER PERGUNNAH.

Figure, length, breadth and contents. It is in a compact form, without the intermixture of any village, or any land, of another pergunnah; and it is contained in a peninsula formed by the mouth of the Muhee river, or head of the Gulf of Cambay, on the north, the sea on the west, and the Dhadur river on the south; the neck of the peninsula being its eastern boundary, which adjoins the pergunnah of Baroda. The extent of this neck is about 12 miles. The breadth of the pergunnah at its centre is about 13 miles and three quarters, and where widest, viz. along the sea boundary, about 21 miles. Its extreme length is about 24 miles. Its superficial contents, according to the minute revenue survey of all the land of every village in it, are as follow:

Square British statute miles - - - - -	345, 84 decls.
British statute acres - - - - - - -	221,337, 2 roods, 22 ps., 24 decls.
Of the land measure in use in the pergunnah - -	230,827 koombhas, 53 moulas.

Distribution of the Contents. These superficial contents are partitioned out among 86 villages, including the town of Jumbooseer. There is no part of the whole area that does not belong to some one or other of the 86 villages. Their boundaries, however, contain very different proportions of the land; for the total area of the lands of the village of Kavee, one of the largest and richest in the pergunnah, is 8,395 koombhas, 87 moulas, or 8,050 acres, 2 roods, 14 perches, from which an annual Revenue is derived to meet the demands of Government and other charges of more than 31,000 rupees: while the total area of the village of Fukurpoor, one of the smallest, is only 340 koombhas, 4 moulas, or 326 acres, 8 perches, yielding an annual Revenue to Government and for expenses of only 900 rupees.

Alienated villages.

Of the 86 villages, four are permanently exempt from the usual assessment on account of Government. Three are possessed in enam, or entirely free; the fourth, which is called a wanta village, is held on the tenure of a trifling fixed payment, or quit-rent, or tribute. As in all the other pergunnahs, the general measurement of the alienated villages was only taken. The superficial contents of these four are 5,797 koombhas, 63 moulas, which being deducted from the whole quantity of land in the pergunnah, the amount contained in the remaining 82 villages, in which the Government possesses all the usual fiscal rights, is 225,029 koombhas, 90 moulas, or 215,778 acres, 1 rood, 18 perches, 24 decimals.

Productive and unproductive portions.

Of this total area of the assessable lands, the quantity in cultivation, and the quantity capable of being cultivated, although neglected, amount together to 138,051 koombhas, 64 moulas, or 132,375 acres, 3 roods, 38 perches; and the quantity unfit for cultivation, being used for pasturage, for sites of the villages, and occupied by boundaries, roads, salt-flat, &c. &c., amounts to 86,978 koombhas, 26 moulas, or 83,402 acres, 1 rood, 18 perches.

The two classes of soil.

The whole of the lands of the pergunnah are classed under two denominations, with reference to their properties, productions, course of agriculture, and appearance. The first of these two is "marwa," called also (sometimes in this, and most commonly in other districts) "gorât," or the light-coloured: the second is "kalee-bhoee," or the black soil. Although the varieties of the soil do not call for more than these two grand divisions in the accounts, there are different kinds of both, and these subdivisions have also names among the cultivators. These differences are of much less importance in the marwa than in the kalee-bhoee; for the black soil of the villages, called the "bara" villages, and of which no part of the land is of another description, is very inferior to the kalee bhoee of the villages which have portions of their lands of the marwa kind. The bara villages, 21 in number, comprising the Tunkaree and Dewula tuppas, occupy the south-west corner of the pergunna, and have a considerable tract of salt flat, or runn, on their western and southern sides, which terminates on the sea-shore, or the bank of the Dhadur river. The kalee bhoee of the bara villages, and that of the rest of the pergunnah, form into two classes, between which there is a material difference, the former being the inferior. There is a third description, however, which is much more valuable than either of the other two: it is the "keearee," or rice-grounds, formed into beds, and watered from tanks which adjoin them. These rice-grounds, however, are so insignificant in extent, that it was not deemed necessary to separate them.

The quantity of each class.

The only difference in the marwa worth noticing is denoted by the term "bésur," or "bésuree," signifying a description of soil, partaking in a degree of the qualities both of marwa and kalee bhoee, and of course inferior to the pure marwa. Of the total quantity of arable or productive land in the pergunnah, as before mentioned, the marwa comprises 43,701 koombhas, 71 moulas, or 41,905 acres, 3 perches; and the kalee bhoee, 94,349 koombhas, 93 moulas, or 90,470 acres, 3 roods, 34 perches. Although the quantity of kalee bhoee thus appears to be more than double that of the marwa, yet, in the eastern and northern villages, the kalee bhoee approaches to the nature of marwa, and is nearly as good as inferior land of that denomination.

Agricultural produce; its value; proportion to the assessment.

The whole of the kuppas, or uncleaned cotton, produced in the Jumbooseer pergunnah in the season 1817-18, was taken by the Commercial Department: it amounted, both from the Government and alienated lands, to 7,468 bars; the price paid for it was 67¾ rupees per bar; and therefore the sum brought by this article of the produce of the pergunnah came to rupees 5,05,957. The cotton crops of that season were uncommonly good; and it may be assumed, that the lands produced at the rate of 8 durrees, or 384 pounds of kuppas per koombha. The 7,468 bars would thus occupy 18,670 koombhas. The whole of the land under *actual cultivation* in the pergunnah that year measured 118,590 khoombhas, 77½ moulas: deduct the number of koombhas in kuppas, and the remainder is 99,921 koombhas. If these produced grain at the rate of 10 maunds per koombha, which is not an high estimate of the average in such a season, there were 999,210 maunds of grain also produced in the pergunnah. These were worth, at the lowest, three-quarters of a rupee per maund, or 12 rupees per kulsee, one with another; and, therefore, the value of the whole was rupees 7,49,407 ½, which, added to the amount of the cotton, gives rupees 12,55,364 ½, for the whole value of the agricultural produce of the pergunnah for the year 1817-18. This is an estimate that is not considered at all above the truth: at the same time it must be remembered, that the cotton produce of that year was unusually large in quantity and high in price. Now the payments to Government, under every head of land revenue, amounted that year to 3,35,543 rupees, 3 quarters, 8 reas, or thereabouts; and the payments, on account of village charges of every description, to 42,613 rupees, 1 quarter, 34 reas, or thereabouts; both together making 3,78,157 rupees and 42 reas. Therefore, the total of the payments did not amount to near one-third of the value of the produce of the lands actually cultivated; including, however, those said to be alienated, but not those of the enam and wanta villages; and also leaving out of the account the value of 19,461 koombhas of arable land, at that time in an uncultivated state. Although the estimates which form the subject of this paragraph are not of a minute description, yet they rest on a solid basis; that is, on actual measurement of the land; and they assuredly assign rather too low than too high a value to its produce: they, therefore, it is conceived, indicate that the rate of taxation on the pergunnah for that year was very moderate indeed, compared with that which exists elsewhere.

The alienated lands according to a record of sumwut 1841, A.D. 1784-5; and claims, A.D. 1818-19.

The most authentic and particular statement of the lands of the Jumbooseer pergunnah, which was forthcoming on our taking possession of it in June 1817, bears date the year of vikramajet or sumwut 1841, or A. D. 1784-5; and this account is supposed to have been framed during Mr. Calendar's management of the pergunnah, which had then recently terminated. By this record, the alienated lands of the pergunnah stood as under No. 1; and at the survey A. D. 1818-19, the alienated lands claimed under different denominations measured as shown under No. 2.

Record of 1784-5; claims measured, 1818-19.

No. 1.			No. 2.		
Record of Sumwut 1841, or A.D. 1784-5.			Claims measured, A.D. 1818-19.		
	Kbhas.	*Mlas.*		*Kbhas.*	*Mlas.*
Wanta - - - -	21,913	–	Wanta - - - -	33,187	78 ¾
Wuzzeefa - - - -	2,813	–	Wuzzeefa - - - -	2,615	20 ½
Pussaeeta, including wusswaeea - - - -	19,798	–	Pussaeeta, including wusswaeea - - - -	28,109	11
Veychania - - - -	10,020	15	Veychania - - -	2,589	08
Girranea - - - -	2,489	–	Girranea - - - -	1,583	78 ¾
Hurreea - - - -	39	–	Hurreea - - - -	467	53
	57,072	15		68,552	50
			Five villages alienated *in toto*	5,797	63
				74,350	13

If these claims were all admitted, there would only remain in the eighty-two Government villages 69,499 koombhas, 13 ¾ moulas, regularly assessable to the public Revenue. It will be observed, that the wanta now claimed exceeds by upwards of 10,000 koombhas the statement of 1841; while the veychania and girranea of the present day are much less; and this may be considered as some explanation of one of the means by which the wanta lands advance in amount. Lands first obtained under the heads veychania and girranea by grasias, merge into their wanta in time.

Comparison of claims to alienated lands, with those actually existing in the Broach pergunnah.

While, in the Jumbooseer pergunnah, the alienated land is thus stated to be equal in amount to the tullput, in the adjoining pergunnah of Broach they now stand in these proportions, in round numbers:—Total of all the alienated lands, 94,000 begahs; total of all the Government productive lands, 345,000 begahs. In the Broach pergunnah, containing 162 assessable villages, there are 94,000 begahs of alienated; in the Jumbooseer pergunnah, of 82 assessable villages, there are claimed, in round numbers, 68,500 koombhas, which are equal to 128,300 Broach begahs; and thus the land claimed, as free of the Government assessment, in the Surkar villages of the Jumbooseer pergunnah, is actually more, by 34,500 begahs, than what is held in the Surkar villages of the Broach pergunnah, of nearly double its productive extent and number of villages.

Description of the villages and sea-ports.

Almost all the marwa villages of this pergunnah are of the finest description. Kavee, Sarod, Degâm and Gujera, as well as Tunkaree, the principal of the bara villages, deserve to be called small towns. Tunkaree and Degâm are bunders or sea-ports, and the only ones in the pergunnah. Tunkaree is one of the best ports in the Gulf of Cambay: it admits boats and vessels of as large a size as those which trade to Broach and Cambay, and with much greater facility of ingress and egress than either of those ports: Tunkaree is, therefore, a place of considerable trade. The trade of Degâm was nearly extinct till within the last few years; but it is now reviving, and may be expected shortly to be considerable. The roads from Degâm into the interior are good at all seasons. The road from the landing-place at Tunkaree-bunder to the town of Jumbooseer, a distance of 12 miles, is bad in the rains, as it leads entirely over the black soil; but it is a perfectly level tract, and therefore becomes very practicable for carts as soon as the mud dries up.

Subdivision into tuppas.

Jumbooseer and Broach are the only two pergunnahs of the collectorate that are subdivided into tuppas.

Manufacture of salt; might be extended.

Salt is manufactured on the flat, but by no means so extensively as it might be. Salt-pans have been formed by the people of three villages, viz. Jamree, Malpoor and Doleea. The pans are filled from the sea by little channels cut from different creeks, and the water is evaporated by the heat of the sun. The Government Revenue from these pans was farmed in 1818 for 550 rupees. The people of Seegâm have also pans; but they have been long neglected: these used to be filled from wells; the water, which is very near the surface, being drawn up by bullocks, and conveyed to the pans in the same manner as is practised in cultivation.

Population.

A census of the population was taken as usual, by framing a list of the inhabitants at every village during the survey, in which was included (with the exception of that of the kusba) the name of every householder, with the number of men, women and children composing his family. The amount of the population of the whole pergunnah, excepting the alienated villages, thus proved to be 46,443 souls; the number of houses, 12,723. Of the total number of souls, 7,289 are Mahomedans, and 39,154 are Hindoos. Of the Mahomedans, 2,039 are boras; and 5,250 are mulleks, sheikhs, sipahees, syuds, &c. Of the Hindoos, 2,688 are rajpoots, 8,433 are koonbees, 8,185 are koolees, 3,698 are brahmuns, and 16,150 are dhers, mechanics, and other castes. The number of cows and buffaloes in the pergunnah is 13,821; of oxen, 10,991; of ploughs, 4,287; and of carts, 2,301.

CHAP. V.—THE AMOOD PERGUNNAH.

Situation, extent and superficial contents.

THIS is a narrow strip, lying between the western boundary of the Broach pergunnah and the southern boundary of the Jumbooseer pergunnah, formed by the Dhadur river. Its extreme length is 30 miles: its general breadth is about eight miles, excepting at the north-east end, where it narrows very much. Its superficial contents, according to the Revenue survey of all the land of every village in it, are as follow:

Square British statute miles - - - - -	221, 463 decls.
British statute acres - - - - - - -	141,736, 2 roods, 1 perch.
Of the land measure in use in the pergunnah - -	147,813, koombhas 49 moulas.

Distribution.

The whole of these superficial contents is partitioned among 44 villages, including the town of Amood; but in very unequal proportions, as in the Jumbooseer pergunnah. Of the 44 villages, two are permanently exempt *in toto* from the regular assessment: one a wuzzeefa village, entirely free; the other a wanta village, paying a small fixed annual sum. One of them, the wuzzeefa village, is the smallest in the pergunnah; the other is smaller than any of those paying Revenue, excepting one. The area of these two villages is 879 koombhas. There are portions of five other villages also exempt from the usual Revenue, being distinct and defined wanta possessions. The general measurement of these, and of the two villages alienated *in toto*, is 12,734 koombhas, 45 moulas, which being deducted from the whole quantity of land in the pergunnah, the amount of the remaining superficial contents of the 42 villages, called Government villages, is 135,079 koombhas, 4 moulas, or 129,525 acres, 2 roods, 17 perches. Of this amount, the quantity in cultivation and fit for tillage amounts together to 68,230 koombhas, 86 moulas, or 65,425 acres, 2 roods, 35 perches; and the quantity considered unfit for cultivation, being common pasturage, sites of villages, &c. &c., amounts to 66,848 koombhas, 18 moulas, or 64,099 acres, 3 roods, 21 perches. A very large proportion of this unproductive land consists of the extensive salt flat which lies along the north-western boundary of the pergunnah, and adjoins the sea.

The two classes of soil.

The lands of this pergunnah are all classed, as in that of Jumbooseer, into two kinds, marwa and kalee bhoee: but there is a very small proportion of the former description; and the kalee bhoee of some of the villages nearest the sea is not much better than that of bara villages in the Jumbooseer pergunnah, both being very similarly situated as to proximity to the salt-flat, and being very little elevated above the level of the sea. Of the 68,230 koombhas, 86 moulas, stated as above to be in cultivation and arable, there are only 4,411 koombhas, 26 moulas, or 4,229 acres, 3 roods, 24 perches, of marwa; and there are 63,819 koombhas, 60 moulas, or 61,195 acres, 3 roods, 10 perches, of kalee bhoee.

Estimated value of agricultural produce; compared with assessment.

The kuppas or cotton produced in the Amood pergunnah, in the season 1817–18, both from the Government and alienated lands, amounted to 2,561¼ bars: the whole was taken by the Commercial Department at 67¾ rupees per bar; and it therefore brought rupees 1,71,540. The payments to Government for the same year, under all heads of land revenue, including salamee from wanta villages and possessions, amounted to between 95,000 and 96,000 rupees: so that the calculations made on the proportion between the Government revenue and the actual value of the produce of the lands, with respect to the Jumbooseer pergunnah, may be applied to this with much the same results.

Alienated lands, and the village accounts of sumwut 1865.

According to a set of kurdas, or village accounts of the lands, produced by the desaees of the pergunnah, for the year of vikramajet or sumwut 1865, corresponding with A. D. 1809, and believed to be the most authentic record of the kind extant, the alienated lands of the Amood purgunnah appear as follow:

Appendix, No. 115.

Landed Tenures and Revenue Settlements.

	Kbhs.	Mlas.
Wanta	25,704	25
Wuzzeefa	270	–
Pussaeeta	8,775	75
Veychania (of different dates)	7,863	–
Girranea	2,307	50
TOTAL Alienated Lands	44,920	50

Denominations of alienated land not admitted into the survey statements.

At the survey of this pergunnah, A. D. 1819–20, no account whatever was taken of land claimed to be exempt from revenue. The claims made in the Jumbooseer pergunnah went far beyond the proportion known elsewhere. In the Amood they were even more inordinate; and as Government was not prepared to order an investigation and settlement of them, to be contemporaneous with the survey, as in the Broach, Occlasier, and Hansoote pergunnahs, it was judged to be best not to give any sanction to such claims by an admission of even the names of wanta, pussaeeta, &c. in the documents of the survey. But in case of a settlement, the fields of every real landholder can be identified by their name, situation, cultivator's name, computed quantity, &c., as given in the statements formed by the Survey Department.

The villages and port.

The village of Achod yields a larger revenue than any other in the pergunnah: it paid to Government under every head, A. D. 1818, a few rupees less than six thousand; no other paid so high as four thousand. Many of the Amood villages are, however, very fine ones: they are almost all capable of considerable improvement; and none of those which lie nearest to the flat and the sea are so poor as the bara villages of the Jumbooseer pergunnah. There is one port, that of Ghundhar: the trade of it is now very insignificant, although it must, at some remote period, have been considerable; for there are ruins about the village that indicate its having been in former times an extensive and populous place. The lands of Ghundhar are entirely neglected; not a koombha has been cultivated for many years, although there are about 1,200 koombhas unquestionably fit for tillage. The grass yields a trifling revenue: perhaps less than 100 rupees annually, which is paid direct to the collector's treasury. The inhabitants of Ghundhar are chiefly occupied in making salt on the adjoining flat. The average number of trading boats or vessels which resorted to the port of Ghundhar yearly, for the eleven years immediately preceding our acquisition of the pergunnah in 1817, was six: the greatest number in any one year was eleven, and the least number three. The average yearly amount of customs for the same eleven years was 658 rupees, 3 quarters, 46 reas. The rate of customs in the time of our predecessors was two per cent. for Government, and one-quarter per cent. for the karkoon, on imports and exports. Now the rate is three and a quarter per cent.

Manufacture of salt; might be extended.

The revenue to Government from the salt manufactured on the flat by the people of Ghundhar, and other villages of the Amood pergunnah adjoining that tract, was farmed the first year we got possession, viz. A. D. 1817–18, for rupees 2,250; the next year, for rupees 2,275; and for 1819–20, for rupees 4,701. The Government share of the profits from the salt-pans of the Amood pergunnah, for sumwut 1837, or A. D. 1781, when the pergunnah was also in the possession of the Honourable Company, and under the management of a Mr. Brown, was 6,474 rupees, 1 quarter, 87 reas; in sumwut 1850, the same was 3,392 rupees, 2 quarters, 6 reas; in sumwut 1863, it was 5,065 rupees, 1 quarter, 81 reas; and in sumwut 1868, or A. D. 1812, it was 1,407 rupees, 2 quarters, 50 reas. It is believed that the manufacture of salt might be much increased on the flats bordering the Jumbooseer, Amood, and Dehej pergunnahs. To make the pans is attended with considerable labour. The pal, or bank, is first thrown up; then the bottom must be rendered hard, by beating it, and treading it down well repeatedly. When all is ready, the salt water is admitted, the tide bringing it, by the little channels and cuts, to the pans. In the seealoo, or cold season, the salt is produced in about a month, the water being let in from time to time; but in the oonalo, or hot season, the evaporation being quicker, the salt is ready sooner. The gross produce of the salt-pans is said to be partitioned out as follows:—to Government, fifty per cent.; the proprietors of the pans, thirty-five per cent.; to Ubhey Sing, Rana of Amood, five per cent.; to Maun Sing, of Kerwara, five per cent.; to the Kanago, two and a half per cent.; and to the Desaees, two and a half per cent.

Population.

The census of this pergunnah was formed in the same manner as in the others. The population proved to be 16,347 souls; the number of houses, 4,075. Of the inhabitants, 3,203 are Mahomedans, and 13,144 are Hindoos. Of the Mahomedans, 1,219 are boras, and 1,984 sheikhs, sipahees, mulleks, &c. Of the Hindoos, 1,164 are rajpoots; 2,648 are koonbees; 2,496 are koolees; 945 are brahmuns; and 5,891 are dhers, mechanics, and other castes. The number of cows and buffaloes in the pergunnah is 5,908; of oxen, 4,639; of ploughs, 1,752; of carts, 889. The lands in this pergunnah are no where inclosed.

CHAP. VI.—THE DEHEJ PERGUNNAH.

Situation, superficial contents, and quantity of each description of soil.

No division of the country bearing the name of pergunnah can be smaller than that of Dehej: it consists of only ten villages. It adjoins the Broach and Amood pergunnahs, with two of its villages within the boundary of the former; and it occupies a small corner, forming the north point of the mouth of the Nurbudda. It is commonly called "Dehej-bara," from, it was stated, the nature of the soil, which in part resembles that of the bara villages of the Jumbooseer and Broach pergunnahs. The superficial contents of the Dehej pergunnah, according to the revenue survey of all the land belonging to it, are as follow:

Square British statute miles - - - - -	55, 465 decls.
British statute acres - - - - - - -	35,497, 3 roods, 19 perches.
Of the land measure in use in the pergunnah -	37,019 koombhas, 85 moulas.

Distribution.

Of this total amount of superficial contents, the quantity in cultivation and fit for tillage is 16,665 koombhas, 44 moulas, or 15,980 acres, 1 rood, 5 perches; and the quantity considered unfit for cultivation, in pasturage, sites of villages, tanks, the extensive salt flat, &c. &c., is 20,354 koombhas, 41 moulas, or 19,517 acres, 2 roods, 14 perches. Of the arable land, that which is marwa measures 1,328 koombhas, 34 moulas, or 1,273 acres, 2 roods, 36 perches; and that which is kalee bhoee, 15,337 koombhas, 10 moulas, or 14,706 acres, 2 roods, 8 perches. This small portion of marwa is cultivated with bajeree, and the usual articles raised on that description of land. By far the greater part of the kalee bhoee, which is in general of the good kind, is cultivated with wheat, which may be considered the staple produce of this pergunnah.

Denominations of alienated land not admitted into the survey statements.

The same rule was observed in the survey of this pergunnah as in that of Amood; no notice whatever was taken of claims to alienated lands. The statements show the situation of each field, its name, the name of its cultivator, its computed and measured quantity, and with what cultivated; so that, when a settlement is to take place, every claimant's real property may easily be identified by these particulars.

Alienated lands, per the village accounts of sumwut 1860.

According to a series of kurdas, or village accounts, produced by the desaees of the pergunnah, for sumwut 1860, or A. D. 1804, and believed to be the most authentic record of the kind extant, the alienated lands of this pergunnah appear as follow:

	Kbhas.	*Mlas.*	*Kbhas.*	*Mlas.*
Wanta, or seer - - - - - - - - -	3,793	0		
Pussaeeta - - - - - - - - -	1,824	50		
Girranea, and a little wullutdanea - - - -	796	50		
Veychanea - - - - - - - - -	1,170	25		
Total alienated land, cultivated and fit for cultivation - - -			7,584	25
By the same documents, Government land cultivated and fit cultivation - - - - - - - - - - -			8,209	38
By ditto, total land cultivated and fit for cultivation in the pergunnah - - - - - - - - -			15,793	63

Which total differs from the present measurement of the cultivated and arable land by only 871 koombhas, 81 moulas. The girranea and veychanea form an uncommonly large proportion of the alienated lands; the whole of these is most probably justly liable to assessment, as well, no doubt, as a portion of what is stated as pussaeeta. It is believed that this little pergunnah might be made more than doubly valuable to Government. The total Revenue drawn from it under every head, in sumwut 1875, or A. D. 1818–19, was 13,846 rupees, 2 quarters, 71 reas, which is only at the rate of 1 rupee, 2 quarters, 75 reas per koombha on the *acknowledged* quantity of Government land; while land in the adjoining pergunnah of Broach, of less value, is assessed at the rate of 3 ½ rupees per *begah*.

Revenue for ten years next preceding our acquisition.

The following account of the Revenue paid by this pergunnah for ten years, from sumwut 1863 to 1873, the latter being the year previously to our getting possession, was received from the desaees in May 1819:

YEARS.	JUMABUNDY.			SUWAEE JUMA.			TOTAL.		
	Rs.	*qrs.*	*reas.*	*Rs.*	*qrs.*	*reas.*	*Rs.*	*qrs.*	*reas.*
1863 - - - -	31,854	3	25	1,159	3	50	33,014	2	75
1864 - - - -	42,963	-	-	1,749	-	62	44,712	-	62
1865 - - - -	51,603	-	-	2,055	3	25	53,658	3	25
1866 - - - -	24,092	-	-	6,028	1	50	30,120	1	50
1867 - - - -	17,568	-	-	4,420	3	50	21,988	3	50
1868 - - - -	9,345	3	37	612	3	56	9,958	2	93
1869 - - - -	37,933	1	12	4,321	1	-	42,254	2	12
1870 - - - -	25,888	3	-	476	3	-	26,365	2	-
1871 - - - -	6,057	3	-	1,124	3	62	7,182	2	62
1872 - - - -	4,329	-	-	1,321	2	12	5,650	2	12
1873 - - - -	24,982	-	-	923	-	-	25,905	-	-

The fluctuations of the Revenue were occasioned, the people stated, in a great measure, by the oppressive system of the Mahratta administration; but they were probably owing, in some degree, to the uncertain nature of the wheat crops, on which the resources of the pergunnah so much depend. The Dehej pergunnah was in the possession of the British during the years sumwut 1836, 1837, 1838 and 1839, (or A.D. 1780 to 1783), when it reverted to the Mahrattas.

Remarkable division of the villages.

In all the villages of the Dehej pergunnah, excepting one, (Venguee), the lands are divided into two portions; one called "tullput," the other "zuptee," or "juptee," or "wanta zuptee." This zuptee portion is supposed to have been wanta, resumed at some very remote period. The accounts are kept separate, and the bhagdars and cultivators are distinct, as in two different villages. Both portions have now their Government land, pussaeeta, veychanea, &c.; but the wanta still remaining to the grasias, and commonly here called "seer," is only found in the zuptee parts of each village. The envious and jealous feelings which are often found to prevail towards each other in the inhabitants of adjoining villages, exist in an equal degree among the cultivators of the tullput and zuptee of the Dehej villages; and disputes are kept up with equal acrimony and obstinacy concerning boundaries of waste lands and the rights in them; and it would probably be a good thing to discontinue the separate accounts and assessments in these villages, and that Government should discountenance the division in every respect as much as possible. The houses are altogether on one site, and the lands are as much intermixed as those of the different bhags of the same village.

The sea-port.

There is a bunder, or port, belonging to Dehej-kusba: the inlet is not within the Nurbudda, but on the coast about west of the town. It is of very convenient ingress and egress, but does not admit boats above the size of 150 candies. The imports are coarse soft sugar or goor, rice, sugar, oil both for burning and eating, moong and bajery from across the Gulf, timber and bamboos for building, and all kinds of grain when in demand: the exports are wheat, jowar, cotton, &c. In sumwut 1861, or A. D. 1804, our authorities at Broach procured the shutting of this bunder. The average *net* annual amount of the customs for the 26 years immediately preceding its close, was 730 rupees, 1 quarter, 92 reas. The port of Dehej was ordered by Government to be re-opened in 1819.

Manufacture of salt.

It does not appear that any salt is made by the people of the Dehej pergunnah; but the inhabitants of the adjoining Broach village of Kurrodura possess the right of constructing and working salt-pans on the flat within the boundaries of the lands of the kusba of Dehej; and this right is now exercised to a considerable extent.

Range of Jungly sand hillocks.

The sand hillocks, which skirt the coast for five or six miles west of Dehej, form a very remarkable feature in this level region: they are covered with baubool-trees, and afford pasturage to flocks of sheep, as do also the adjoining flats. These hillocks abound with game.

Population.

By the census taken at the time of the survey, the population of the Dehej pergunnah proved to be 3,938 souls; of whom 194 are Mahomedans, and 3,744 are Hindoos: there are no boras among the former. Of the Hindoos, 1,048 are rajpoots; 1,047 are koolees; 396 brahmuns, and 1,253 are dhers, mechanics, and other castes. The total number of houses is 1,038. The number of cows and buffaloes in the pergunnah is 1,173; of oxen, 1,096; of ploughs, 443; and of carts, 219.

PART II.

Chap. I.—The Collectorate, or Zilla, generally.

Statistical particulars.

The particulars of the six pergunnahs which compose the collectorate, as to the number of villages, houses, inhabitants, area, &c. of each, are shown in the following table.

The villages of which the revenues and revenue management have been entirely given up by Government in perpetuity, in the different pergunnahs, are excluded also from the following table:

TABLE (A.)

	NAMES of the PERGUNNAHS.	Number of Towns and Villages.	Number of Houses.	INHABITANTS.				Area in Square British Miles.	Average Number of Inhabitants in a House.	Average Number of Inhabitants to a Square Mile.
				Mussulmans.	Parsees.	Hindoos.	TOTAL.			
Original Collectorship.	Broach, Pergunnah & Suburbs of the City	162	22,753	23,520	- -	74,354	97,874			
	The City of Broach within the Walls -	1	3,707	3,492	2,992	10,079	16,563			
								Miles. decls.		
	Whole Broach Pergunnah - -	163	26,460	27,012	2,992	84,433	114,437	430 09	4 1/3	266
	Occlasier - -	50	6,001	5,752	348	19,651	25,751	134 90	4 1/3	191
	Hansoote - -	51	3,900	2,186	494	14,312	16,992	142 25	4 1/3	119
Annexed A.D. 1817.	Jumbooseer - -	82	12,723	7,289	- -	39,154	46,443	337 15	3 2/3	138
	Amood - -	42	4,075	3,203	- -	13,144	16,347	220 14	4	74
	Dehej - -	10	1,038	194	- -	3,744	3,938	55 46	4	70
		398	54,197	45,636	3,834	174,438	223,908	1,319 99	4 1/8	169 6/10

Distribution into villages or townships; their boundaries, establishments, &c.

Every foot of land in the zilla, productive or unproductive, belongs to some one or the other of the villages. The village boundaries form the limits of superior divisions. The knowledge and tenacity of their boundaries, cherished by the inhabitants of every village in this quarter, are very striking. The village boundaries are commonly marked by strips of land left waste, of 20 or 30 yards in breadth: these are, however, sometimes ploughed up by common consent; but the line remains as fully recognized as if it bore the most visible marks. None of the villages in this collectorate are surrounded with walls; neither have any of them detached hamlets. Every village has its establishment of servants more or less complete. Every pergunnah has its own hereditary officers of revenue and record, viz. desaees and mujmoodars, and, in some instances, ameen patells. This last officer is only permanent in the Broach and Jumbooseer pergunnahs. In the other pergunnahs of this collectorate, certain village patells are employed in this capacity as occasion requires.

Classification of the soil into marwa and kalee bhoee.

The whole of the soil is classed into two grand divisions, viz. "marwa" or "gorat," and "kalee bhoee:" the former prevails chiefly in the Jumbooseer pergunnah. The small portions in the Amood and Dehej pergunnahs have been given under those two pergunnahs. In the Occlasier pergunnah, there are about 19,420 begahs, including what is called "bhata" and "eetana." In the Hansoote pergunnah, about 2,678 begahs, including the morkanta; and, in the Broach pergunnah, about 30,878 begahs, of which by far the greatest part is termed "bhata," and belongs to villages on the banks of the river. The lands of the village of Deewa, in the Occlasier pergunnah, consist entirely, or nearly so, of gorat; and it pays an annual assessment to Government, and for village charges, of upwards of 30,000 rupees, its *whole* area being 6,910 begahs, 2 wussas; of which the Government productive lands amount to 4,472 begahs, 7 wussas, or 2,289 acres, 2 roods, 18 perches.

Description of the marwa.

The marwa or gorat is a sandy soil, of a light brown colour, quite free from stones of every description: it absorbs the rain rapidly, and never presents a broken surface in the dry season, or a muddy one in the wet. Fine water is found in almost every part of it, and at a comparatively short distance from the surface; that is, at 30 and 35 feet. The fields of marwa are every where inclosed with tall, thick, live hedges, composed principally of *euphorbium terncalli, euphorbium antiquorum, capparis sepium, capparis corymbosa, phyllanthus*

thus madraspatensis, cadaba Indica, clerodendron floribundum, and *zygophyllum salerocarpum* This soil abounds too with fine umbrageous trees, not only in the hedge-rows, but in the fields: they consist of the mangoe in a large proportion, the tamarind, the mowra, the kirnee, the burr, the pepul, &c.,—all growing to the largest size, and having the most flourishing appearance.

Extent of the marwa and its agricultural productions.

The marwa soil comprises a considerable portion of central Goojerat, commencing with the southern boundaries of the Jumbooseer and Baroda pergunnahs, extending to the northern extremity of the province; but bounded to the west and south by a line running about N.W. from Cambay. The agricultural produce of the marwa of this collectorate is as follows:

1. Bâjerée, (*Holcus spicatus*).
2. Bâota, (*Panicum frumentaceum*).
3. Kodra, (*Paspalium frumentaceum*).
4. Jowar, (*Holcus sorghum*), in small quantities.
5. Kuppas, cotton (*Gosypium herbaceum*), in very small quantities.
6. Dângur, dry rice, in very small quantities.
7. Mut,h, (*Phaseolus aconitifolius*).
8. Toour, (*Cytisus cajan*).
9. Tull, (*Sesamun orientale*), Dola tull.
10. Deewêla, or Eerunda, (*Ricinus communis*).
11. Wâl, (*Dolichos lablab, var. alba*).
12. Moong, (*Phaseolus mungo*).
13. Urud, (*Phaseolus max*).
14. Chora.
15. Gooar, (*Dolichos tabeformis*).
16. Buntee.
17. Cheena, (*Panicum miliaseum*).
18. Kang, (*Panicum Italicum*).
19. Umbaree, *or* Bheendee, (*Hibiscus canabinus*)
20. Pân, Indigo, (*Indigofera tinctoria*).

No tobacco to speak of is cultivated in this collectorate, although the marwa to the northward produces it in large quantities for exportation. Of the above, bajeree is produced in by far the largest proportion, and is of the most importance, forming the principal article of the food of the bulk of the inhabitants of the marwa villages, and of the country generally, north of the river Dhadur. With the bajeree, three or four or more of the minor articles above mentioned are sown at the same time and in the same ground. To these last is given the general term "kuthor," in opposition to the main article, which is called "daun." The kuthor will consist of mut,h, wâl, moong, chora, urud, and sometimes of other leguminous plants. The wâl, gooar, moong, and chora are often eaten as vegetables; and from the whole, excepting gooar, the dâl, or split pease, so much used in the food of the people, is made. Gooar is only eaten as greens; for when it is dry it is given to the cattle.

Mode and seasons of cultivating the marwa.

The "daun," or corn-crop of the marwa land, is thus composed of bajeree, kodra, dângur, baota, buntee, jowâr; and the "kuthor," or pulse-crop, of the articles before enumerated. All the articles of both are sown at the commencement of the rains, are reaped in the months of October and November, and constitute the "khureef," or early harvest. Kuppas, tull, and deewêla are not classed with either the daun or kuthor. A very little either of cotton or jowar is produced in the best marwa; therefore the "rubbee," or late harvest of that description of land, is quite insignificant compared with the other: the reverse is the case with the kalee bhoee. Bajeree ripens first, and in all October; its associates of the kuthor family, at different times, within the space of six weeks afterwards, or thereabouts. A very wet season is favourable to some of these articles, and a very dry one to others; and those that do not thrive are removed early. The pân, or indigo plant, is now only cultivated at a few villages in the Jumbooseer pergunnah, viz. Gujera, the Kusba, &c.; it is gathered early in October; the cultivation of it fertilizes the land. The 18. Kang; 16. Buntee; and 17. Cheena, are only produced in small quantities in the neighbourhood of wells, by irrigation in the dry season. The 19. Umbaree, is a kind of hemp, and only used for making rope and cord.

Manuring and weeding the marwa.

The marwa is universally manured, more or less: it is done annually in a few situations the most favourable for it; but in general the means of the cultivators do not admit of more than about 22 cart-loads* per acre being applied once in three years. The price of manure is sometimes from two to four annas per cart-load. The best manure is the sediment from the reservoirs in which the leaves of the indigo plant have been steeped; but this is only to be had in very small quantities. In consequence of the fertility of the marwa, the weeding too is the more troublesome and expensive: it is performed by hand; and in seasons of much rain the operation is repeated three times. It is estimated that the expense of weeding per acre is, in indigo-plant fields, two rupees and a half; in those of kodra and dângur together, two rupees; in those of bajeree, of baota, and of kuppas, when sown singly, one rupee, or one rupee and a quarter; and in those with tull and toour together, one rupee and a quarter per acre. At the weeding season, every one in the village, men, women, and children, are employed. The expense of cultivating the marwa is said to be altogether double that of cultivating the inferior kalee bhoee.

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* It is invariably a cart drawn by one pair of bullocks.

Difficulty of ascertaining the rate of produce.

Every endeavour was made during the survey to ascertain the rate of produce per acre of the different articles cultivated; but a great difficulty, in addition to those that usually present themselves in such a research, arises, with regard to the marwa lands, from the practice of sowing four or five different things together in the same field. But the uncertainty of any such estimate must be very evident, when the following circumstances are considered: The difference of seasons; the difference in the care with which land is dressed and weeded; in the degree in which it has been manured; in the quality of the manure; in the due attention to a proper succession of crops; in the particular situation of fields, to benefit by much or by little rain; besides the occasional depredations of various enemies, such as monkeys and deer, locusts and other insects, and the practice of the people employed in the fields, of eating the grain in the ear, from the time of its being near a ripe state to its removal to the kully, where it is still liable to be pilfered, and to be eaten by various animals and insects. A statement, however, was ventured upon of the average rate of produce of the principal articles of cultivation in 40 villages of the Jumbooseer pergunnah; the greatest and least of these estimates *in the marwa lands* are shown below, and the prices at which the grain, &c. were sold, A.D. 1818. The kulsee contains 16 maunds, each of 40 seers. The kulsee is, therefore, 640 seers; and each seer may be considered, for the present purpose, one pound English, although it is, in fact, about the fifth part of an ounce heavier than a pound avoirdupois. The bar of kuppas contains 24 maunds, or 960 seers.

An estimate of the rate of produce per acre, and the prices of an average season.

——	Greatest reported Produce per Acre in Seers, or lbs. English.	Least reported Produce per Acre in Seers, or lbs. English.	PRICES.
Bajeree, with Kuthor - -	670	250	14 rupees per kulsee.
Kodra alone - - -	1,340	350	8 and 9 rupees per ditto.
Bâota alone - - -	1,680	350	10 and 11 rupees per ditto.
Jowar alone - - -	670	250	14 to 16 rupees per ditto.
Kuppas alone - - -	590	170	67¾ to 73 rupees per bar.
Dângur alone - - -	670	350	13 and 14 rupees per kulsee.
Mut,h, with Bajeree - -	170	- - -	9 and 10 rupees per ditto.
Tull, with Toour - - -	250	80	40 rupees per ditto.
Toour, with Tull - - -	170	60	14 rupees per ditto.

It is believed that a combination of the circumstances above alluded to may occasion a difference as great as that of the two columns here shown. The prices may be considered as nearly those of a medium season; for grain was reckoned neither particularly dear nor cheap in the year 1818. In the early part of 1820, owing to two successive seasons of excessive heavy rains, a scarcity approaching to famine existed, and bajeree and jowar were about double the prices of the foregoing statement. Kuppas, or uncleaned cotton, should, however, be excepted from these remarks; for the bar which sold for 68 rupees, in 1818, brought only 48 rupees in 1815, and previously to that year seldom so much.

Quantity of seed required for sowing an acre of marwa.

The quantity of seed required for sowing the different articles of marwa cultivation is very insignificant; it is as follows, *per acre:*

Bajeree.—Four seers or pounds, with one and a half of mut,h, or with four seers of wâl, gooar, mut,h, and moong. These seeds are all mixed previously to sowing; the whole mixture making about eight seers, or pounds, per acre.

Kodra.—Three seers, with about six seers of kuppas, commonly let into the ground by different pipes of the drill plough.

Baota or *Wowta.*—Three seers and a half; commonly grows alone. It is first sown thickly, on a small well-manured spot, under a sumree tree, if possible, and from thence transplanted when it has reached the height of a few inches. Manure is particularly necessary in the cultivation of *baota* or *bowta.*

Jowar.—Five seers, if alone: four seers and a half, with one quarter seer of tull, and one-quarter seer of deewêla.

Kuppas.—Six seers, with from 18 to 20 seers of dângur, always mixed previously to sowing.*

Dângur.—Eighteen or 20 seers, with kuppas, as above.

Mut,h, tull, toour, &c.—Half a seer, with the "daun," or corn.

Extent and description of the kalee bhoee.

The kalee bhoee, which is the soil of by far the greatest part of this collectorate, is the same as that which composes the soil of the adjoining pergunnahs on the south of Wusrawee and Oolpar, and of almost all the Attavesee: it is the same that prevails in much of the western and peninsular part of Goojerat, in a great part of Malwa, and in the valley of the Dekhan. Jowar and wheat being the grains chiefly produced by this description of soil, constitute the chief articles of food of the inhabitants of the countries here mentioned. The kalee bhoee has the appearance of a very rich mould; it is entirely free from stones of every description, large or small; and it looks as superior in fertility to the marwa as the marwa is in reality to it. The kalee bhoee of the 21 bara villages of the Jumbooseer pergunnah, and of some of the western villages of the Broach and Amood pergunnahs, is of an inferior kind; the lands of these are not elevated many feet above the level of the sea, from which they are only separated by a perfectly flat tract, of which the surface is impregnated with salt, and which produces no vegetation whatever; and the dust blown from this salt tract, or the "khar," as it is called, injures the adjoining fields.

Agricultural productions of the kalee bhoee.

The agricultural produce of the kalee bhoee is as follows in this collectorate:

1. Jowâr, (*Holcus sorghum*).
2. Kuppas, cotton (*Gosypium herbaceum*).
3. Ghoon, wheat, (*Triticum ætivum*).
4. Dângur, dry rice.
5. Chunna, gram (*Cicer arietinum*).
6. Deewêla, (*Ricinu communis*).
7. Rata-tull, (*Sesamun orientale*).
8. Moong *or* mug, (*Phaseolus mungo*).
9. Toour, (*Citysus cajan.*)

Mode and seasons of cultivating the kalee bhoee.

Jowar, as has been before observed, is the grain principally cultivated in the kalee bhoee, in whatever part of the country that soil prevails. It is never sown two successive seasons in the same ground: it for the most part grows alone; but toour and mug are sometimes sown with it in the best lands. The grand crop, or what is called the "seealoo jowar," is sown in August, and gathered in all February, the toour and mug ripening after it. There is a minor crop, which is sown at the commencement of the rains in June, and ripens about the end of October: this is called "chamasoo jowar." In the succession of crops, jowar commonly succeeds cotton: a season of wasul, or fallow, should follow these two; or else chunna, till-toour, or wheat. Should the kuppas or cotton sowing fail, its place is supplied with laung. The produce of jowar in good lands, that have the advantage of manure or fallow, appears to be wonderfully great: the grains in a single head of jowar, of uncommon size, were counted, and they amounted to 5,659. The jowaree straw, although coarse and large, is fodder of the best kind for cattle: it finds a ready market in the towns, and the quantity from one acre commonly fetches 1 ½ or 1 ¾ rupees.

Kuppas, or cotton; particulars of its cultivation; proportion of seed to wool, &c.

Kuppas has of late years become a primary object of cultivation in this collectorate, as well as in the adjoining pergunnahs, in consequence of the advance in its price from 45 rupees to about 70 rupees per bar *. It is often sown alone, but very frequently with dângur, and sometimes with kodra. Kuppas is seldom sown more than once in three years in the same ground. To repeat it oftener would be attended with no immediate advantage, and with certain prospective loss. A second year's crop does not turn out more than one-half of the first. Kuppas is sown in all June; the gathering commences generally late in February, and is repeated usually three times, at intervals of about a fortnight, before the whole is got in. The time of the ripening of the cotton, however, varies according to the seasons, and it is not at all plucked sometimes by the end of April. The average proportion in weight of seed or kuppaseea, to rooee or cotton wool, is one-third of the latter to two-thirds of the former. But kuppas of the best soil and most favourable season will yield 18 seers of rooee or cleaned cotton, and 30 seers of seed from one durree of 48 seers; while kuppas of an inferior soil and unfavourable season will yield 15 seers of rooee and 33 seers of kuppaseea per durree. The quality of all the cotton of the collectorate is the same, but its value is affected by its being gathered and kept free from all kinds of dirt, leaves, &c.; it is divided by the commercial department into three classes, according to the degrees of its cleanness: and the first class, or toomél, fetches four rupees per bar more than the third class, which is called "rasee."

Wheat.

Ghoon or wheat forms almost the only produce of the lands of the bara villages, but is very little cultivated in the better kind of kalee bhoee: it is universally sown alone. It is of the bearded kind, and is about 18 inches high when at its full size. There are commonly about 50 grains of wheat in one ear. It is the most uncertain crop of any, in consequence of being affected by too much or too little rain, and from the serious depredations of deer, birds and insects, to which it is liable. It is sown late in September or early in October, and ripens in March, when it is pulled up by the roots. The large quantity of seed required for wheat is a serious drawback upon the profits of its cultivation. The price of wheat and of jowar is generally about the same in the market: of the former, it takes about 38 pounds to sow an acre; of the latter, about five pounds.

Rate of produce per acre.

An experiment was tried at Doleea, one of the bara villages of the Jumbooseer pergunnah, in March 1819, to ascertain the produce of a koombha of wheat. The whole crop of a field, measuring two koombhas and 56 moulas, had been just pulled up, and made into phoolies or little sheaves; of these sheaves there were 126. Three or four of them were taken out by different people, indiscriminately, and cleaned in the presence of the officer superintending the survey. The average quantity of wheat in a sheaf was found to be six and a half seers, or pounds, The field, of two koombhas, 56 moulas, thus produced 819 seers, which is equal to 319¾ seers or eight maunds, minus one quarter seer per koombha, or about 336 pounds per acre. The phoolies or sheaves are made of the same size at all the villages. The field on which this experiment was made had been fallow the preceding year, but had not been manured.

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* 48 seers = 1 durree; 20 durrees = 1 bar.

Depredations to which the wheat is liable.

The people, when questioned, will seldom or never admit so high a rate of produce as was the result of this experiment; but in the worst of the bara villages, five or six maunds may be, it is thought, safely estimated as the produce of an acre of wheat. The serious depredations committed on the wheat fields by flocks of antelopes were witnessed during the survey. This flat and open country is favourable to these animals, who trust to their speed for safety; they have an uninterrupted view of the approach of an enemy, which is not at all obstructed by the low wheat, which affords them such acceptable feeding. There is also a very large bird, called "kullum," which frequents the country at the season of the ripening of this grain, in flights like those of wild geese; these, as well as clouds of small birds, are great enemies to the wheat; and it would probably be destroyed altogether by so many formidable depredators, were it not protected by the beard, for none but the bearded wheat grows in these districts.

Proportion of seed required.

To sow an acre of wheat, from 36 to 40 pounds of seed are required; to sow an acre of chunna or gram, about 20 pounds of seed; of dângur, or coarse rice, from 16 to 20 pounds; of deewelee, three pounds. Cleaning dângur from the husk (chora), reduces one maund to about 27 seers, or one kulsee to about 11 maunds.

CHAP. II.

Public Revenue, how levied.

THE public Revenue throughout the collectorate is paid in money, not in kind, and without any middleman between the patells, or as they are in some places called, "cultivating zemindars," and the collector. The money payment is considered a commutation for one-half of the gross produce of the Government lands. Arrears of Revenue are seldom long outstanding; and the selling of land for arrears of Revenue is a practice altogether unknown in this collectorate, as it is perhaps in every other under the Bombay Government.

Payments other than to Government.

It has been estimated that in the pergunnah of Broach the payments in cash to individuals, and to defray village expenses, together with the amount of rent of alienated lands, come to about the annual sum of 3,65,000 rupees. It has also been roughly estimated that the same description of payments comes to about one lac of rupees in each of the pergunnahs of Occlasier and Hansoote.

Rate per begah and acre at which the Government Revenue bears on all the productive lands in each pergunnah respectively.

The following Table (B) exhibits the particulars of the lands of the different pergunnahs, according to the measurement, in one stand, viz. in the begahs and wussas of the Broach, Occlasier, and Hansoote pergunnahs, the amount paid to Government under every head of Land Revenue by each pergunnah in the year 1817–18; and the rate *per begah* in each pergunnah respectively, supposing all the productive lands to be assessable. And Table (C) exhibits the same particulars of the lands in British statute acres, and tha rate *per acre* at which the Revenue bears upon the land in each pergunnah respectively.

TABLE (B.)

NAMES of the PERGUNNAHS.	Lands Cultivated and fit for Cultivation. (1.)		Unproductive Lands of all Descriptions. (2.)		Total Area of the Villages of the Pergunnah paying Revenue. (3.)		Amount of Land Revenue paid under every Head, for the Year A.D. 1817–18, or Sumwut 1874. (4.)			Rate per Begah, supposing all the Productive Lands in Column (1.) Assessable. (5.)		
	Beegas	*wus.*	*Beegas*	*wus.*	*Beegas*	*wus.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*
Broach - - -	440,557	9	97,108	8	537,665	17	11,53,817	–	70	2	2	48
Occlasier - - -	114,207	5	53,428	4	167,635	9	2,00,546	1	93	1	3	02
Hansoote - - -	92,443	17	85,398	3	177,842	0	1,73,745	3	72	1	3	51
Jumbooseer - -	258,573	5	162,911	17	421,485	2	3,34,386	0	19	1	1	17
Amood - - -	127,797	12	125,207	17	253,005	9	80,354	0	49	0	2	51
Dehej - - -	31,214	13	38,124	3	69,338	16	14,550	0	38	0	1	86
	1,064,794	1	562,178	12	1,626,972	13	19,57,399	3	41	1	3	35

TABLE (C.)

NAMES of the PERGUNNAHS.	Lands Cultivated and fit for Cultivation. (1.)			Unproductive Lands of all Descriptions. (2.)			Total Area of the Villages of the Pergunnah paying Revenue. (3.)			Amount of Land Revenue paid under every Head, for the Year A.D. 1817-18, or Sumwut 1874. (4.)			Rate per Acre, supposing all the Productive Lands in Column (1.) Assessable. (5.)		
	Acres	*rds.*	*ps.*	*Acres*	*rds.*	*ps.*	*Acres*	*rds.*	*ps.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*
Broach - - -	225,542	3	23	49,714	2	5	275,257	1	28	11,53,817	0	70	5	0	46
Occlasier - - -	58,468	1	3	27,352	1	39	85,820	3	2	2,00,546	1	93	3	1	72
Hansoote - - -	47,326	2	4	43,719	1	38	91,046	0	2	1,73,745	3	72	3	2	68
Jumbooseer - -	132,375	3	38	83,402	1	18	215,778	1	16	3,34,386	0	19	2	2	10
Amood - -	65,425	2	35	64,099	3	21	129,525	2	16	80,354	0	49	1	0	91
Dehej - - -	15,980	1	5	19,517	2	14	35,497	3	19	14,550	0	38	0	3	64
	545,119	2	28	287,806	1	15	832,926	0	3	19,57,399	3	41	3	2	36

Proportion of the productive to the unproductive lands.

These tables show, at a view, the proportion of the arable land, and that which never can be, or never will be, cultivated, being occupied by the sites of villages, the beds of tanks and watercourses, roads, broken ground, salt flat, and land for ever allotted to pasturage. It will be seen how much the Broach pergunnah has the advantage over the others in this respect, for of its entire area nearly four-fifths are cultivated and fit for cultivation, and a little more than one-fifth only, which also includes the pasture lands, unavailable to agriculture. The Occlasier and Jumbooseer pergunnahs stand next in this respect to the Broach, and the unproductive lands of the former amount to somewhat less, and of the latter to somewhat more, than half the quantity of the arable. In the other three pergunnahs the arable and the unproductive are about equal; but the quantity of the latter is much augmented by the salt flat which lies between the productive part of the Hansoote, Amood and Dehej pergunnahs and the sea; and the proportion of useless land to arable is much increased by the same circumstance in the Jumbooseer pergunnah. The average of the whole collectorship will be seen to be about two parts cultivated and fit for cultivation, and one part unproductive, of the entire area.

Great difference in the rate per begah which the assessment bears on the productive lands in each pergunnah.

The difference in the rate per begah and per acre in the different pergunnahs, supposing the assessment to bear on all the productive lands, is very remarkable, and it will be still more so if the difference in the nature of the soil is considered. In the Broach pergunnah, which pays at so much higher a rate than the others, there is only a proportion of marwa or gorat land in a small number of villages. In the Jumbooseer pergunnah the average quality of the kalee bhoee is superior to the average quality of the kalee bhoee which constitutes the soil of the whole Broach pergunnah generally, while in the Jumbooseer pergunnah, out of the 132,375 acres, 3 roods, 38 perches, of arable land, there are 41,905 acres, 3 perches, of marwa or gorat, which is worth perhaps two-thirds more than the kalee bhoee of the Broach pergunnah. Comparing the Hansoote and the Jumbooseer pergunnahs, it may be safely said that, generally speaking, the soil of the latter is of double value to that of the former; yet in the Jumbooseer pergunnah, the assessment bears at the rate of 1 rupee, 1 quarter, 17 reas, per begah; and in the Hansoote pergunnah, at the rate of 1 rupee, 3 quarters, 51 reas, per begah, upon the whole of the productive lands. In the Occlasier pergunnah there are a few marwa or gorat villages, but there are also many poor ones; and taking the bad and the good together, the general superiority of the soil of the Jumbooseer pergunnah over that of the Occlasier must be, I think, at least as three to two, while the assessment on the Occlasier pergunnah bears at the rate of 1 rupee, 3 quarters, 2 reas, per begah; and on the Jumbooseer, as before noticed, at 1 rupee, 1 quarter, 17 reas, per begah. The Amood and the Hansoote pergunnahs may be considered as nearly on a par with respect to the general productiveness of the soil; the assessment bears on the total of the productive lands of the former at the rate of 2 quarters, 51 reas, per begah; on the total productive lands of the latter, at 1 rupee, 3 quarters, 51 reas, per begah. But the most extraordinary difference is in the Dehej pergunnah, the soil of which, taking the marwa and kalee bhoee together, may be considered of an average quality, equal to the soil of the Broach pergunnah; and the assessment bears on the whole productive lands of the Dehej pergunnah at the rate of 1 quarter, 86 reas; on those of the Broach pergunnah, at the rate of 2 rupees, 2 quarters, 48 reas, per begah. These facts exhibit, perhaps, an unexpected state of things, but as they rest on the basis of the actual measurement of every particle of the different kinds of lands in all the pergunnahs, they seem to be beyond question.

Value of the produce per begah compared with the pay-

Compare next the value of the produce of a begah with the rates of payment to Government, as shown in the foregoing tables. The staple products of the collectorate may be considered to be: 1, kuppas; 2, jowar; 3, wheat; 4, bajeree; 5, dângur. A begah will produce ments to Government per begah.

produce from 6 to 10 maunds of jowar; from 4 to 6 durrees of kuppas; from 6 to 10 maunds of wheat; from 10 to 16 maunds of bajeree; and from 10 to 16 maunds of dângûr, or course rice; and the value of the produce of a begah, as thus stated, when the price is neither very high nor very low, is from 6 to 15 rupees; besides the straw and dry cotton bushes, and the portion of grain eaten in the fields by the cultivators, from its beginning to ripen, to its being cut and lodged in the kully, or housed. The average rate which the payment to Government, under every head of land-tax, bears upon the whole of the productive land in the collectorate, is 1 rupee, 3 quarters, and 35 reas, per begah; so it may perhaps be assumed, that not more than one-sixth of the produce of all the arable land goes to Government, the pasturage being entirely exempted. And the code of Menu declares, that of the productive land, a sixth is the largest share which can be taken in ordinary circumstances, and a fourth in times of urgent distress.

Alienated lands included in the calculation.

This calculation includes, certainly, the alienated and rent-free lands; but these are, in fact, almost all directly or indirectly taxed. The actual proprietor of land exempt from the regular assessment in but few instances, comparatively, cultivates himself; and the cultivators of it hold it on such terms as to assist materially in enabling them to pay their portion of the Government demands. It would therefore be incorrect to exclude these lands from the foregoing calculations, or to consider the public demands as realized on the tullput or acknowledged Government land alone.

Claims to rent-free lands in the Jumbooseer, Amood and Dehej pergunnahs not admitted in the survey.

In the Jumbooseer, Amood and Dehej pergunnahs, the claims to rent-free lands were immoderate, and their denominations, as before noticed, have not been admitted into the present documents of the survey. Copies, however, were taken of the most authentic records of the alienated lands of these pergunnahs, from which the statements below were formed. The standard moula rod of nine guz was used throughout the survey of the three pergunnahs for every description of land. The alienated lands, however, are invariably estimated by a smaller rod. This differs in most villages; but it ought not to exceed eight guz. The proportion, therefore, between these two measures is, in 100 koombhas, 20 koombhas, 98 moulas, 765 decls.; or 79 koombhas, 1 moula, 234 decls. of Government land are equal to 100 koombhas of alienated.

Rate per begah of the assessment on account of Government, supposing it levied on the Government land alone.

The following Table (D) shows the rate per begah which the Government land would pay, were the whole of the public assessment laid upon that alone; the alienated lands in the Broach, Occlasier, and Hansoote pergunnahs being stated according to the settlement of them by the Revenue Survey Committee; and those of the Jumbooseer, Amood and Dehej pergunnahs, are first reduced from koombhas of the alienated land standard, estimated by an eight guz moula rod, to the general standard of the nine guz moula rod.

		Koombhas.			*Koombhas by the standard rod.*			*Broach Begahs.*	*Ms.*
Jumbooseer	Total alienated lands, per record of 1841, by an eight guz rod	57,072	15	=	45,094	4	=	84,461	18.
Amood	Total alienated lands, per record of 1865, by an eight guz rod	34,796	25	=	27,493	33	=	51,495	10.
Dehej	Total alienated lands, per record of 1865, by an eight guz rod	7,584	25	=	5,992	49	=	11,224	1.

TABLE (D.)

NAMES of the PERGUNNAHS.	In Begahs of the Standard of the Broach, Occlasier, and Hansoote Pergunnahs.						Amount of Land Revenue paid under every Head, for the Year A. D. 1817-18, or Sumwut 1874. (4.)			Rate per Begah, supposing the Assessment, per Column (4.), levied on the Tullput alone, per Column (1.) (5.)		
	Tullput Cultivated, and fit for Cultivation. (1.)		Alienated Land of all Denominations. (2.)		Total of the Productive Lands. (3.)							
	Begahs.	*wus.*	*Begahs.*	*wus.*	*Begahs.*	*wus.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*
Broach	345,845	14	94,711	15	440,557	9	11,53,817	0	70	3	1	34
Occlasier	83,988	11	30,218	14	114,207	5	2,00,546	1	93	2	1	55
Hansoote	60,240	1	32,203	16	92,443	17	1,73,745	3	72	2	3	53
Jumbooseer	174,111	7	84,461	18	258,573	5	3,34,386	0	19	1	3	68
Amood	76,302	2	51,495	10	127,797	12	80,354	0	49	1	0	21
Dehej	19,990	12	11,224	1	31,214	13	14,550	0	38	0	2	91
	760,478	7	304,315	14	1,064,794	1	19,57,399	3	41	2	2	29

Lands claimed as exempt from the regular assessment.

The lands claimed at the present time as exempt from the regular assessment on account of Government, in the pergunnahs of Jumbooseer, Amood and Dehej, exceed the quantity shown in the foregoing table. But were an investigation to take place, there is not the smallest doubt but that the lands actually and fairly alienated would be found to be even less than they appear in the records of those three pergunnahs, from which the statement of them in the above table was made.

Rate of the assessment per begah, supposing it levied on the Government land *actually in cultivation* at the time of the survey.

One only objection to the results shown in the Tables (B.) (C.) and (D.) remains, I think, to be met: column (1) includes the arable and productive land found in an uncultivated state at the time of the survey. A great portion of this has no doubt been already brought into cultivation; and it is believed that the whole will be as productive, ere long, as the other lands. A Table, however, is next given to show the rate per begah at which the assessment would bear on the *tullput actually in cultivation* at the time of the survey, excluding all the arable land that was neglected at that period, as well as all the beer, eve that ascertained to be arable and available for cultivation.

TABLE (E.)

NAMES of the PERGUNNAHS.	In Begahs of the Standard of the Broach, Occlasier, and Hansoote Pergunnahs.						Amount of Land Revenue, under every Head, paid to Government, for the Year A. D. 1817-18, or Sumwut 1874. (4.)			Rate per Begah, if this Revenue were derived from the Lands in Column (1.) alone. (5.)		
	Tullputs actually in Cultivation at the time of the Survey. (1.)		Tullput Arable, but Waste, at the time of the Survey. (2.)		Total Tullput Cultivated, and fit for Cultivation. (3.)							
	Beegas.	*wus.*	*Beegas.*	*wus.*	*Beegas.*	*wus.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*
Broach, surveyed A. D. 1813	316,530	8	29,315	6	345,845	14	11,53,817	0	70	3	2	58
Occlasier - ditto - 1814-15	54,173	8	29,815	3	83,988	11	2,00,546	1	93	3	2	80
Hansoote - ditto - 1814-15	51,266	4	8,973	17	60,240	1	1,73,745	3	72	3	1	55
Jumbooseer ditto - 1818	159,307	10	14,803	17	174,111	7	3,34,386	0	19	2	0	39
Amood - ditto - 1819	66,022	18	10,279	4	76,302	2	80,354	0	49	1	0	86
Dehej - ditto - 1819	19,497	12	493	0	19,990	12	14,550	0	38	0	2	98
	666,798	0	93,680	7	760,478	7	19,57,399	3	41	2	3	74

Quantity and value of the cotton crop for one year.

The following is a statement of the quantity of kuppas, or cotton, produced in the collectorate, and the money it fetched in the year to which the foregoing tables refer.

	Bars.	*Rs. per Bar.*	*Rs.*	*qrs.*	*rs.*
Broach Pergunnah -	23,529 -	- at 73, 71, and 69 - - about	16,58,794	2	0
Jumbooseer Pergunnah	7,467½ -	- at 67¾ - - - - - - - -	5,05,954	2	93
Amood Pergunnah - -	2,561¼ -	- at 67¾ - - - - - -	1,71,540	1	77
Occlasier Purgunna -	5,192 -	- at 60 - - - - - - - -	3,11,520	0	0
Hansoote Pergunnah -	4,833 -	- at 60 - - - - - - - -	2,89,980	0	0
Dehej Pergunnah - -	—	- - — - - - - - - - -	—		
		Total - - - - *Rs.*	29,37,789	2	70

This cotton crop, which brought 29½ lacs of rupees nearly, did not certainly occupy one-fourth of the cultivated land of the collectorship. No part of the pure marwa is cultivated with cotton: the lands of the bara villages are, for the most part, not calculated for it; and of the land which is particularly eligible for cotton, only one-third can in a season be sown with it. But it must be remembered, that the produce, as well as the price, was uncommonly favourable this season.

CHAPTER III.

A comparative view of the Revenue of the different collec-

The following table will show the proportion of the Revenue to the number of pergunnahs, villages, and inhabitants of the different collectorates under the Bombay Presidency, as far as the information at present obtained admits of its being done. A comparison of the torates under the Bombay Government.

the Revenue of the different collectorates with the quantity of land of different descriptions, though very desirable, cannot of course be made till the survey is extended.

TABLE (F.)

NAMES of the COLLECTORATES.	Number of Pergunnahs.	Number of Towns and Villages.	Number of Inhabitants.	Land Revenue for One Year.			
				Rs.	*qrs.*	*rs.*	A.D.
Broach - - -	6	(1) 417	229,527	19,57,399	3	41	- 1817–18
Surat - - -	14	684	(2) 360,323	16,40,186	2	24	- 1818–19
Kaira, or Eastern Zilla north of the Myhee River - - -	11	561	371,504	17,58,745	1	56	- 1818–19
Ahmedabad - -	11	1,077	550,000	11,20,227	1	32	- 1818–19
Northern Concan -	(3) 46	2,111	(4) 420,000	13,47,871	–	82	- 1818–19
Southern Concan -	(3) 47	2,291	632,337	13,20,154	3	25	- 1819–20
Khandeis - -	56	3,538	- -	12,40,974	2	32	- 1819–20
Poona - - -	(5) 33	1,180	- -	6,26,956	1	12	- 1819–20
Ahmednuggur - -	(6) 44	2,628	- -	18,24,428	2	68	- 1819–20
Carnatic - -	(7) 26	2,870	- -	20,42,724	3	82	- 1819–20

Some of the results of this survey and that of the Ceded Districts by Colonel Munro compared.

The only operation with which I am acquainted, similar to the Revenue survey in Goojerat, is the survey of the Ceded Districts by Colonel Munro; and it may be satisfactory to bring under one view some of the results of the two undertakings, in order that they may be compared with each other, resting as they do on the basis of actual measurement, reducible to a common standard. The particulars of the Ceded Districts given in the following tables, are taken from Colonel Munro's Report to the Board of Revenue at Madras, dated 26th July 1807. After mentioning that the number of inhabitants is 1,917,376, he says, " there is every reason to believe that the total is rather below than above the actual population; for the number of females ought to be greater. It is, according to the statements, one-tenth less than that of males; but if the same proportion exist here as in Europe, the difference cannot be more than one in a hundred; and the whole number of inhabitants would, upon this principle, be 2,014,294. It should, however, be observed, that it is a general opinion among the inhabitants, that the number of males is actually one-tenth greater than that of females."

Disproportion in the male and female population.

By the population return of three collectorates on the Bombay establishment, the disproportion is even greater; for there are in the

	Males.		*Females.*
Broach Collectorate - - - - - - - -	119,238	to	104,670
Kaira Collectorate - - - - - - - -	203,817	to	167,687
Southern Concan Collectorate - - - - -	329,747	to	302,590
Total - - -	652,802	to	575,147

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(1) This includes the 19 alienated villages, as villages of a similar description are included in all the other collectorates.

(2) This includes the population of the city of Surat, 124,406.

(3) Called muhals.

(4) Including Salsette and Caranja.

(5) Called turrufs.

(6) Some called pergunnahs, and others turrufs.

(7) Called talooks.

Appendix, No. 115.

TABLE (G.)

	Quantity of Land in Cultivation, both Government and Alienated. (1.)	Quantity of Arable Land in an Uncultivated State. (2.)	Revenue paid to Government for One Year from the Land. (3.)	Rate per Acre, supposing the Revenue in Column (3) to be derived from all the Land in Column (1.) (4.)	Number of Inhabitants. (5.)	Number of Black Cattle and Buffaloes. (6.)
	Acres.	*Acres.*	*Rupees.*	*Rs. qs. rs.*		
The Ceded Districts under Madras - - - -	4,243,758	7,823,165	64,85,342	1 2 11	1,917,376	1,692,519
The Broach Collectorate under Bombay - - -	497,161	47,959	19,57,400	3 3 75	223,908	93,261

Revenue derived from alienated lands.

The assumption that the Revenue to Government is derived, in a degree, from the alienated lands, as well as from those called "surkaree," or Government, is justified by the same circumstances in the Ceded Districts as in the Broach collectorship; for Colonel Munro, in the Report from which these particulars are taken, says, para. 14, "The land held by bramins under the denomination of dhirmadey, (statement No. 6), is chiefly cultivated by ryots, who seldom pay the enaumdar more than a fourth or fifth of the rent. In many villages these enaums are divided among the ryots, who allow the enaumdar only a small quit-rent, and regard the rest as their own, from long possession." This, I have no doubt, applies to alienated lands generally in the Ceded Districts, as well as it does in the Broach collectorate. In the Ceded Districts, all land exempted from the regular Revenue appear to be included under the head of "enaum." The total quantity capable of cultivation is given at 2,599,747 acres; while the total quantity of surkaree, or Government land, fit for cultivation, amounts to 9,467,176 acres. The following table exhibits a view of the proportion of alienated to Government land, in both the Ceded Districts and the Broach collectorate.

TABLE (H.)

	Quantity of Land fit for Cultivation, considered as Surkaree, or Government, or Tullput, or such as pays the full Rent to Government.	Quantity of Land fit for Cultivation in Enaum, or exempted, wholly or in part, from the direct Rent to Government.	Whole Quantity of Land capable of Cultivation.
	Acres.	*Acres.*	*Acres.*
Ceded Districts under Madras -	9,467,176	2,599,747	12,066,923
Broach Collectorate under Bombay - - - -	389,326	155,794	545,120

Proportion of alienated land to Government land.

The proportion of alienated land to Government land thus appears to be considerably greater in the Broach collectorate than in the Ceded Districts; notwithstanding the villages of the latter, which are alienated *in toto*, being excluded from all the foregoing tables and statements, except in Table (F), which includes them.

Description of the villages of the Broach collectorate alienated *in toto*.

The alienated villages of the Broach collectorate are 19 in number, *viz*. 10 in the Broach pergunnah; two in the Occlasier; one in the Hansoote; four in the Jumbooseer; and two in the Amood pergunnahs. Of the whole 19, 12 are called wuzzeefa villages, and were given away by Mahomedan sovereigns. Ten of the 12 pay each a small annual fixed sum to Government. Five are called enaum villages, and are held entirely free of any payment. These enaum villages are very insignificant, with the exception of two in the Broach pergunnah; of which one is held by the principal desaee, and the other by the principal mujmoodar of the pergunnah. That belonging to the desaee kulumb,h paid, A. D. 1819–20, 7,767 rupees, 2 quarters; of which 5,703 rupees, 2 quarters, went to the proprietor, and 2,064 rupees to the village charges. That belonging to the mujmoodar munglesur paid,

A. D. 1819–20, 9,194 rupees, 75 reas; of which 7,537 rupees, 1 quarter, 25 reas, went to the proprietor, and 1,656 rupees, 3 quarters, 50 reas, in village charges. The other three little enaum villages are in the Jumbooseer pergunnah: two of them are small tracts, without inhabitants; the other (wurr) is held by charuns. The other two alienated villages of the collectorate are called wanta villages, and are held by grasias; they both pay an annual sum to Government. One is in the Jumbooseer pergunnah, and does not yield *altogether* above 2,500 rupees per annum; the other is a little tract, without inhabitants, in the Amood pergunnah, from which only 54 rupees were realized altogether in 1819–20.

Population.

The whole of these 19 alienated villages comprise 1,352 houses; 5,619 inhabitants; of whom 4,974 are Hindoos, and 645 are Mahomedans. They possess 1,191 oxen, 804 cows and buffaloes, and 569 ½ ploughs. The whole amount of the assessment upon them, on every account, for sumwut 1876, or A. D. 1819–20, was about 62,314 rupees, 3 quarters, 94 reas; of which 9,500 ¾ rupees went to Government, in the fixed payments from the wuzzeefa and wanta villages; 13,403 rupees, 1 quarter, 50 reas, went in other village charges, including tora grass; and 39,410 rupees, 3 quarters, 44 reas, went to the proprietors.

Boundaries.

As the small payments to Government from these villages, where any existed, were fixed for ever, no survey or measurement of their lands in particular was necessary. Their boundaries were ascertained in surveying the adjoining villages, completed when they happened to be on the boundary of the pergunnah. Thus their general area only is known, which, of the whole 19, amounts to 32 square British miles, 61 decls.; to 40,773 begahs, 16 wussas, of the Broach, Occlasier and Hansoote standard; or 20,874 British statute acres, 16 perches. The amount of the annual loss to Government, at the present time, from having parted with these villages, appears to be, by the particulars before mentioned, 39,410 rupees, 3 quarters, 44 reas, or thereabouts. Although Government does not, in any way, interfere with the Revenue management of these 19 villages, it retains the jurisdiction in them as completely as it does in all the other villages. A statement accompanying shows the particulars of the population, &c. of each and of all these alienated villages.

Villages within the boundaries of the collectorate belonging to other States.

There are two villages within the boundary of the Broach pergunnah, and two surrounded by Amood and Broach villages, also originally belonging to the latter pergunnah, which belong to the Gauikwar government, in as exclusive a degree as if they were within the Baroda pergunnah. Of the two first, one is called Mesral; its superficial contents are 5,128 begahs, 6 wussas: the other is called Kurmalee, having an area measuring 2,009 begahs, 7 wussas. Of the other two, one is called Asnera and the other Tegooa; they adjoin each other, and the area of both measures 4,227 begahs, 8 wussas. Neither the superficial contents, nor any other particulars respecting these four villages, form a part of the Tables or Statements appertaining to this Memoir. Their situations are shown in the plans of the pergunnahs.

CHAP. IV.

Mode of Revenue management.

WITH the exception of the 19 alienated villages above mentioned, and the four belonging to the Gauikwar, every village of the six pergunnahs which form the collectorate is managed direct by Government; that is, the collector settles with every village separately, and annually, for the amount of its public Revenue. There are two parties alone to this transaction: the collector, on the part of Government, the one; the patells or principal bhagdars, as the representatives of the village community, the other. The amount to be paid depends upon the nature of the crop of the season; and the final adjustment of the assessment for the year takes place about the month of March, when the quantity of produce is best ascertainable*.

Classification of the lands as to rights.

The lands of all these villages thus managed are divided into two classes, with reference to rights: 1, Tullput, or that in which Government has a right to one half, or a proportion of the produce; 2, Alienated land, or that of which Government has given up the management, and also its share of the produce, wholly or in part. The proportion that these two classes bear to each other is seen in Table (D). The alienated lands are reducible to three denominations; viz.

Denomination of rent-free lands.

1, *Wanta* (portion, allotment).
2, *Pussaeeta* (etymology unknown).
3, *Wuzzeefa* (stipend, wages, allotment).

The wanta is held by rajpoots chiefly, but also by coolies and Mussulmans; the tenure prescription of remote antiquity, and without grants, deeds or sunnuds of any description. Much of it pays salamee to Government.

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* In the Ceded Districts, and in most of the other collectorships under Madras, where the ryotwar system had been carried into effect, the survey rents constituted the *maximum* of annual rent to which the cultivator was liable, and not the *positive demand*, which was not determined upon until the season was sufficiently advanced to enable the collector, and those employed under him in the business of the Revenue, to judge of the ability of the ryots from the state of the crops.

The pussaeeta.

The pussaeeta comprises all the land held for the performance of village services or duties. That held by the carpenter, smith, potter, watchman, and the other members of the *regular village establishment*, is called in some of the pergunnahs, " wuswaeea." That held as compensation for loss of life in the cause of the village community, is called " hurreea." Much of the pussaeeta is also held by bhats, bramins, &c., who render no service; and some of the pussaeeta so held pays a salamee to Government.

Wuzzeefa.

The wuzzeefa was given by the Mahomedan rulers of the country, and some of the padshahee, and other grants, are still forthcoming. It pays, in many instances, salamee to Government, although it was originally, it is supposed, free.

Veychania and gurrania.

In most village accounts, more or less land appears as " veychania" and " gurrania." But all land under these two heads in village accounts may be considered as unauthorized alienations, by the village community, of the Government Revenue in the land so sold or mortgaged, as the terms respectively imply.

Wanta.

The wanta, wuzzeefa, and much of the pussaeeta, may perhaps be called, without impropriety, the " estates" of the different proprietors respectively. But if the tullput, or land liable to the full Government assessment, is an " estate," it may, I think, be asked, whose estate it is? The bhagdar, or permanent cultivator, has the right of occupancy, of cultivation, and to *half* the gross produce at the least. The sovereign has the right of management, and a right to a proportion (say one half) of the gross produce of the yearly crop, whatever it may be. The question rests, in this collectorship, with these two; for, fortunately, here are no zemindars, talookdars or landlords, who have the slightest pretensions to, or idea of, ownership in the lands, unless it be in their own particular portions of wanta, pussaeeta or wuzzeefa.

Description of the bhagwar system.

By far the greater part of the villages in this collectorate are what are called bhagwar villages. In this system, the lands of the villages are, in the first place, divided into great shares or bhags, in number from two to ten. The chief holders of these are the bhagdars, the whole or a part of whom are also the patells of the village. But each of the great bhags are subdivided into portions usually called anas; and these again into sixteenth parts, called anees or chawuls, and these are held by numerous inferior bhagdars. There may be more than an hundred anas in a village; but whatever the number may be, the total amount of the demands on the village, on Government or other accounts, is divided by that number; and thus the amount to be paid by each individual, whether he holds one ana or more, or the fractional part of an ana, is ascertained. The apportioning of the lands into bhags and anas is made by the village community, with reference to all the circumstances of soil and situation, which increase or diminish the value of different patches; and thus the great bhags are not each a separate and distinct portion of the village lands, but have their fields quite intermixed throughout the whole area. Whatever other sources of Revenue exist at the village, such as salamee, from alienated lands; from grass land; from any portions of land which may happen not be included in the bhags, but separately let to casual cutivators; from veras, or extra taxes on houses, professions or otherwise; these are first ascertained or estimated, and their amount deducted from the total of the demands on the village; and *then* the remainder is divided by the number of anas comprised in the village lands, in order to determine the payments from the bhagdars, great and small.

The making of all the arrangements here described is a village business entirely, in which every member of the village community has an interest, and also has a voice; and in which no other persons and no other authority interfere, unless asked to do so. The patells and bhagdars, who are all themselves cultivators, take the lead, no doubt, in these common concerns; but they possess not the influence to enable them to effect arrangements that will be attended with injustice or oppression to any member of the community possessing any right in the land. Where the bhagwar system exists in the greatest perfection, the whole of the lands are included in the bhags or shares; and every cultivator is a bhagdar, and possesses the rights of one; and a bhagdar of half an ana can no more be ejected than one of the principals. Even the alienated lands, not cultivated by the proprietors themselves, are divided among the bhagdars.

A particular bhagwar village as a specimen of the system.

The following particulars of one bhagwar village, Turalsa, Broach pergunnah, will assist in forming a more distinct idea of the system in general. There are six large bhags in Turalsa: two of them stand in the name of one man, Bhowandass Bhoodur, Leywa Koonbee. In the six bhags there are 90 anas. The accounts are kept in anas and chawuls, or anas and sixteenths. The two bhags of Bhowandass Bhoodur consist of 23 anas, subdivided among 13 ostensible bhagdars or sharers. Each ana is reckoned to contain 48 begahs of land, and is presumed to be liable to an assessment of 210 rupees, which usually covers the payment to Government, village expenses, and all other demands on the village; and the variations, in consequence of increased or decreased jumabundy, do not, in ordinary times, sink the payment of the ana below 208 rupees, or raise it above 212 rupees; excepting in seasons of extraordinary failure, when abatements are made by Government to the amount of some thousands of rupees: the ana will then pay in proportion, and perhaps from 180 rupees to 190 rupees. The rights of every bhagdar, great and small, are the same in the land. The following are the names of the ostensible sharers in the two bhags of which Bhowandass is the nominal head:

1. Bhowandass Bhoodur himself.—One ana and a half, his own particular share. Should his house not afford the means of cultivating the whole, he will let out a part; if that part

be the worst land, it will pay its proportion of an ana payment; if it be superior land, it will yield Bhowandass a profit of perhaps half a rupee per begah.

2. Veetul Runchor.—Two anas and a half. But he has four grown-up sons, and the two anas and a half are equally divided between him and them, each having half an ana; and such half ana is as much his, as the share of any bhagdar whatever.

3. Bugwan Dyal.—Three anas; but held in equal shares by himself and three brothers, viz. Odow, Nurrur, and Madow; each three quarters of an ana. Odow has four young sons; and as soon as they grow up, his three quarters of an ana will be subdivided among them and him.

4. Bhaeeba Purbodass.—Two anas and a quarter; held by himself and his two brothers, Jebhaee Purboodass, and Wunarsee Purboodass.

5. Kakabhaee Nursee.—Three quarters of an ana; alone.

6. Roognath Prag.—One ana.

7, 8. Kullian Asjee, and Pursotum Asjee.—Five anas. The sons and relations of these two amount to at least 20 persons, each having a share, known to each other, and to the whole family. But the whole five anas are accounted for to the village community by the two principals.

9. Wunnarsee Ragow.—Two anas. He has two sons, but too young to be admitted as sharers.

10. Meeta Ragow.—Two anas. He has three sons, small.

11. Bhoola Jeewa.—One ana. He has one son.

12. Deeajee Hurka.—One ana.

13. Gurreebhaee Ramjee.—One ana.

Some particulars as to inheritance.

The custom is described to be as follows: As soon as the sons are grown up, have received their wives and cohabited with them, for the father to make an equal division with them of his land, and to furnish houses also to the sons, or gubhan (building-ground) to build upon. A man having shared his bhag with three or four sons who had grown up, and having afterwards, unexpectedly, another son or sons of the *same* mother, must make a fresh equal division on the younger ones coming to a time of life to shift for themselves; that is, from 15 to 20 years of age. If the father marries another wife, after having so shared the lands, and has sons by her, he must divide *his own* share among the sons of this second marriage, leaving the shares of the sons by the first marriage untouched. If a man has two or three sons by one wife, and he has other sons by a second wife, when they are all grown up, or when the time comes for dividing the lands, then an equal portion is to be allotted to the sons of both marriages, although there may be only one son of the one, and three sons of the other. This is said to be the law; but it often happens that the single son, or smaller number, from weakness, or from a sense of justice and brotherly feeling, consents to an equal division. Daughters do not inherit the lands. If the bhagdar dies without a son, the nephews or nearest male relations take the lands after the death of the widow.

As to lands not included in the bhags.

In bhagwar villages, the lands ought to be all included in the bhags; but this is seldom *completely* the case; for a bhag may become vacant from deaths without heirs, or from bankruptcies, or the emigration of the proprietors. In such case the bhag so vacated is let out by the patells, tullatee, &c. to any cultivators who will take the lands, and the amount brought to account separately. This is called " gaum khata zemeen," or land on the general village account. In Turalsa there are at present about 200 beegas of this description, that once formed part of a rajpoot bhag, now dissolved. It is cultivated by permanent cultivators; but if any of them give it up (which they may do at pleasure), or fail to pay, the principal bhagdars assemble, and jointly let it out to others. But the receipt from this land is also regulated by the demands on the village by Government, &c.; that is, the whole cultivated tullput of the village is reckoned at 4,500 begahs, and these 200 begahs pay in proportion per begah with the rest. The annual assessment, and all other demands on the village, amount to about 20,500 rupees, which make an average rate per begah of about four rupees and a half. The six principal bhagdars are answerable for all, although the tullatee keeps an account with each of the smaller ones. If one of the inferior bhagdars fails from bad crops or otherwise, all the others of that bhag join to make up the deficiency: reimbursement is only taken according to circumstances. Should the defaulter have ample means the next year, something may be required of him.

The bhagwar the original Hindoo system.

That this system, called in the Broach and adjoining districts the " bhagwar," was the ancient and general one throughout the country, seems to be proved by its fitness to, or by being, indeed, a part of that village constitution described by those who have shown themselves the most intimately and accurately acquainted with Indian institutions. Colonel Wilks says, " Every Indian village is, and appears always to have been, a separate community or republic; and exhibits a living picture of that state of things which theorists have imagined in the earliest stages of civilization, when men assemble in communities, for the purpose of reciprocally administering to each other's wants."—" The interior constitution and condition of each separate township remains unchanged; no revolutions affect it, no conquests reach it." And Colonel Munro, in his report from the Ceded Districts, of the 15th of May 1806, says, " That every village, with its 12 ayangadeas, is a kind of little republic, with the potail at the head of it; and that India is a mass of such republics. The inhabitants, during war, look chiefly to their own potail: they give themselves no trouble about the breaking up and division of kingdoms; while the village remains entire, they care not to what power it is transferred. Wherever it goes, the internal management remains unaltered: the potail is still the collector and magistrate, and head farmer. From the age of Menu to this day, the settlements are made either with or through the potail."

The bhagwar system seems also to be described by Colonel Munro, in the following passage of his letter to the Board of Revenue at Madras, dated the 30th November 1806:—" In all villages the ryots are in the habit of meeting and debating upon the subject of rent; but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual is to pay. These are called 'veespuddi,' or sixteenth villages, from the land and rent being divided into sixteenth shares; and they compose a considerable part of the Cuddapah province, which is about one-third of the Ceded Districts, besides being scattered, though more thinly, over other parts of the country."

Existence of the bhagwar system in distant and opposite quarters of India.

It thus appears that the system exists in two districts, viz. Broach and Cuddapah, situated on the opposite coasts of India, and at a distance from each other of near 700 miles. The same system, I have little doubt, exists in the villages which are alluded to in the following passage of a Report of the Board of Commissioners for the Ceded and Conquered Provinces, to the Supreme Government, dated Furruckabad, 23d of August 1813:—" We have accordingly, in all settlements formed under our instructions, avoided, as far as possible, having recourse to farmers; and wherever the proprietors declined to engage, or were not forthcoming, our next object has been to obtain engagements from the mocuddums, or purdhans," [similar, I conceive, to the patells and bhagdars of the Broach villages], " for the individual village of each man's respective residence. This class of the higher order of peasantry are found to possess, from the hereditary lead which they hold among the tenants, as much influence in the estate, and as much attachment to the soil, as the proprietors themselves; and we have invariably found the settlements with them to be the most successful and substantial of all engagements. Khas management (by which we understand the direct interference of the officers of Government in the collection of the rent of his petty jote, from each individual tenant of the village), even if it could, under the impediments which we have stated, be successful, can never, in any degree, be so substantial, and we doubt whether it would prove so beneficial to the tenants themselves."—" In the present constitution of these provinces, we may venture to assert, that, were it practicable, it would not be expedient to extend the subdivision of the collector's personal superintendence, in any minuteness of detail beyond single villages, or distinct portions of villages forming separate estates."

This last quotation seems to indicate a state of things similar to the bhagwar villages of the Broach collectorate, in the upper provinces belonging to Bengal. The settlements are made with the representatives of the village community, whether under the name of mocuddums, purdhans, patells, or bhagdars; and the apportioning of the share of the payment among the inferior landholders is left to that community, who are the best judges of the advantages and disadvantages, of every description, annexed to each cultivator's lot of land.

The term " estate."

In the tract of country to which this Memoir relates, we know nothing of such proprietors as are alluded to in this last quotation; nor is any proprietary right in the village recognised, to which the term " estate" is thought to be properly applicable, excepting in the alienated lands. Portions of land, held as enam, wuzzeefa, or otherwise exempt from assessment, may be called " estates;" but not the village lands *in toto*, nor any other part of them.

In the peasantry of the higher class, and of the inferior class, is the *whole* of that influence and attachment to the soil vested, of which a comparative degree only is assigned to them in the quotation: and therefore the eligibility of the settlement with them must be still more unquestionable in this district than in the provinces under the Board of Commissioners. The limitation of the interference of the officers of Government in collecting the Revenue to villages, is also conformable to the practice in the Broach collectorate.

Allusion by the Governor-general to a system supposed to be similar to the bhagwar;

The Governor-general (Lord Moira) must also have alluded to this system in the 40th paragraph of his Revenue Minute, dated the 21st September 1815; in which he says, " Our Government might, with a view to preserve the rights of the existing *cultivating zemindars*, admit the intervention of one *or more* of this body, as their *representative*, or mocuddum, and suffer him to engage for the whole of a village, *leaving the settlement of the shares of each individual cultivator to be adjusted in detail amongst themselves*, with an appeal to the arbitration of the civil courts. This is the system which the present Board of Commissioners have every where sought to introduce; and their success in which is, no doubt, one of the greatest blessings to the body of the people attendant on their management."

By the Hon. the Court of Directors;

And the Honourable the Court of Directors, in their Revenue Letter to Fort St. George, dated the 16th December 1812, paragraph 19, say: " After the fullest consideration that we have been able to give to the important subject to which we have now adverted, we are led to think that we could not better consult the interest both of the British Government in India, and of the people living under its protection, than by resorting to an ancient usage of the natives in their village communities, as well for the adjudication of small suits and differences *as for the management of the Revenue*."

And by Colonel Wilks.

And Colonel Wilks, under the same impressions, thus expresses himself, in the fifth chapter of his work on the South of India, page 196: " A company of merchants may confer a more solid benefit than was announced in the splendid proclamation of the Roman consul to the cities of Greece. Freedom, in its most rational, safe, and acceptable form, may be proclaimed to the little republics of India, by declaring the fixed and moderate Revenue that each shall pay, and leaving the interior distribution to themselves, interfering only on appeal from their own little magistrate, either in matters of Revenue, or of landed or of personal property."

Survey Report of Lieut.-col. Monier Williams.

It is thought advisable to make these quotations, because they relate to a state of things exactly resembling that which exists throughout the whole Broach collectorate, in which the settlement for the Revenue of every village, without exception, is made by the collector personally direct with the representatives (call them patells, bhagdars, mocuddums, or by what other name) of the village community, and the interior distribution is left entirely to that community.

Wide difference between the bhagwar and the ryotwar systems.

But it is very different indeed from a system which supposes a settlement with, and a collection from, each and all of the cultivators or ryots of a village, by camavisdars or other officers of Government; one that sets aside the patells or village representatives, dispenses with their agency, brings the Government, through the cutcherry servants, in direct contact with every cultivator, and makes every ryot a separate contractor with Government for his portion of the land. Would not such a system, combined with other parts of our Judicial and Revenue regulations, be calculated to subvert that village constitution—to dissolve those little republics, and that interior arrangement and government, that are so consonant to the habits and usages of the people, so essential to their happiness, and that are by all those Revenue servants, and by all those authorities, which have become best acquainted with them, looked upon with reverence and admiration, and with an ardent desire to preserve them unaltered. And I think it is very perceptible, that wherever these institutions have been the most and longest infringed, there the deepest regret prevails, and the strongest desire to retrace steps too hastily taken.

Supposed difficulties in introducing the ryotwar system.

It is now very well known that all the alienated lands, not actually cultivated by the proprietors themselves, and this comprises by far the greater part, pay an indirect revenue to Government; for the established cultivators of the village get those lands at so low a rent, that they are much better able to pay the assessment on the Government lands that they otherwise would be. This circumstance is taken into account by the village community, as well, no doubt, as many others which that community only can appreciate, in making the interior distribution of the payment for the year; and a village will often pay a sum of money nominally from the Government land, which the allowed extent of that land alone could not possibly yield.

But if an agreement is to be made by the servants of Government with each individual cultivator, it can be for the admitted tullput or Government land only, as the collector's department does not interfere with the allotment to cultivators of alienated land of any denomination; and if a detailed settlement is thus made for every field by the officers of Government at a rate per begah according to a classification and valuation, it would *so far* involve an acknowledgment of the rent-free lands, and a limitation of the tullput. If this were done *after* a final adjustment of claims to those lands, it would of course be attended with no ill effects; but it seems impracticable, or at any rate very ill-timed, to make a purely ryotwar settlement, such as is supposed in this and the two preceding paragraphs, without previously investigating and settling all claims to lands exempted from the full Government assessment.

Description of the beegotee villages of the Broach collectorate.

A small proportion of the villages in the Broach collectorate are called beegotee villages; but the system of management is so little different in these from the bhagwar villages, that the condition of both is nearly alike. The settlement of the beegotee villages is also made direct with the village representatives or patells; and the total amount to be paid being arranged with them, the interior distribution is made by the village community among themselves. The permanent cultivators, in some places called "zupty" cultivators, have the same rights in the beegotee villages as the bhagdars, great and small, have in the bhagwar villages: they cannot be ejected without violence and injustice, even by being outbid as to rent by other cultivators; they cannot be ousted by the patells, and they divide their land among their sons, and it is inherited the same as in bhagwar villages. But the shares of each permanent cultivator are not called "bhags," or reckoned in anas, but in begahs; and the amount of the demands on the village, for Government and other charges, is, after receipts for salamee, rent of land not held by permanent, but let to casual cultivators, veras, &c. are deducted, divided by the number of begahs, instead of anas, in the possession of those proper and permanent village cultivators to whom the right of cultivation undoubtedly belongs; the rents even of the casual cultivators are often determined in the same way. In the Broach pergunnah itself there are not more than 12 or 15 beegotee villages; and this number includes all those which are still recovering from a waste state, or are without any inhabitants on their own lands, of which last description there are several; and in the beegotee villages there is in general a much larger proportion of land let out to casual cultivators than in the bhagwar villages.

Applicability of the term "Republic" to the villages.

The term "republic" is certainly very properly applied to each individual village in India. The whole property of this little republic is comprised in the lands contained within its boundaries; and in these lands a community of rights exists almost in the whole population: the same universality pervades the little internal rule. If a well is to be built or repaired; if a tank is to be dug or deepened; if the village establishment has in any way fallen into inefficiency, and requires to be restored; if acts of common hospitality or charity to strangers, or of service to Government, are to be performed; in short, in whatever is necessary to be done for the common purposes, use, or benefit of the village, it is suggested to or originates with the patells, who consult the community, and having obtained its concurrence,

currence, assess the houses or the shares of land to defray the expense, when necessary, of effecting any of these objects, superintend the execution of the work, and are answerable for an account of the disbursement of the money. The patells are also looked to for adopting measures for bringing waste lands into cultivation; and it may be imagined how injurious to the village constitution those arrangements must be which dispense with the agency of the patells, and reduce them to cyphers in the village. The village patells in this collectorate, with very few exceptions, neither hold lands, nor receive any payment or allowance in virtue of their office. Their succession to it, too, is entirely independent of Government: they hold no document recognising or conferring their appointment from the Government; it is purely a village concern.

The happiness of the people depends, I think, more upon the perpetuation of this original form of village government than in making them richer; the more purely it is preserved, the more perfectly will the bulk of the population enjoy freedom (as Colonel Wilks says) in its most rational, safe, and acceptable form. The work of agriculture is extremely light; the wants of the villagers, in this benign climate, are neither numerous nor costly; and they are all supplied, and the assessment paid, if it is not oppressive, by a very moderate portion of easy labour. In the possession, therefore, of this freedom, and of security and leisure, the condition of this people should not, I conceive, be by any means considered as an unfavourable one, or inferior to that of the bulk of the people in Europe, although less money may be found among them. Europeans are, I think, too apt to suppose them poor and wretched, from the mean and uncomfortable appearance of their habitations, the coarseness and scantiness of their clothing, the bad arrangement and dirtiness of the villages, in which human beings and cattle seem huddled together among heaps of rubbish. But these are circumstances which but little affect people living so much in the fields and in the open air.

The intercourse between the patells and the collector's office is of course frequent; and the patells and other villagers are too often called to the head station, and kept there, from the most remote villages, without a due consideration of the loss of time, inconvenience, and expense to the village which such summonses occasion; the village community pays the expenses of the patells on these occasions.

Chap. V.

Objects of the Revenue Survey.

With reference to the existence of a state of things the most conformable to the original village constitution, or to an intention in Government to encourage the restoration of it, where circumstances may have caused its subversion under native authorities or our own, I think the objects of the Revenue survey should be, first, to determine and lay down, as a permanent record, the boundaries of the villages; secondly, to fix a standard for the begah of the country, and its proportion to English acres; thirdly, to give the measured quantity of land, or the total area, contained within those boundaries; fourthly, of the total quantity, how much is arable, and how much unfit for cultivation; fifthly, of the arable quantity, how much is actually in cultivation, and how much in a neglected state; and in each of these, how much is in rice-ground, how much in gorat or marwa, and how much in kalee bhoee, or in whatever classes the lands are stated at the village, on account of difference of soil; and how much was cultivated with cotton, how much with each different kind of grain, how much with tobacco, how much with sugar-cane, and other produce in the season of the survey. This information, with the general knowledge attainable by the collector of the average value of the produce of the different classes of soil, will enable him to form a sufficiently accurate estimate of the resources of the village, to guide him in settling with the village representatives the Revenue it is to pay to Government. The fixing of a beegotee, or rate per begah, for every field, should not, I am of opinion, be attempted either by the surveyors or by the collector. The interior arrangement and distribution of the assessment being, according to the system that it is determined to preserve, or to encourage the re-establishment of, left to the village community, who best can judge of the advantages and disadvantages, permanent, temporary or local, under which every cultivator has to manage his land; and thus attaining all the advantages of the ryotwar settlement, without endangering the dissolution of the village government, or lessening the security which is derived from the common village responsibility. An attempt to settle the rate at which each begah is to pay, through the agency of the servants in the collector's department, appears full of difficulty, even if it were desirable. Were they all to prove men of integrity, zeal and activity, they must be deficient in that local knowledge which is necessary to estimate the various circumstances which affect the value of a field, *besides* the nature of the soil.

Advantages of the joint operations of the survey and adjustment of claims.

Although possessed of the information noticed in the foregoing paragraph, through the means of the survey, the grounds for fixing the Revenue will, of course, be incomplete without a knowledge of the proportion of the land which is exempted under different denominations, wholly or in part, from the payment of Revenue. That this information was an essential part of the undertaking, and that it was best attainable by an investigation and settlement of claims contemporaneously with the survey, was perceived at the outset both by Government and the honourable the Court of Directors; and it was therefore carried on, and with complete success, for a time, under the sanction and directions of both these authorities. This part of the plan is, however, now suspended, till a regulation can be framed, under which it is thought necessary that it should proceed.

It

Such an inquiry supposed to have been combined with the survey of the Ceded Districts.

It might be supposed that a duty, in some degree resembling this, was assigned by Col. Munro even to his native assistants, in the survey of the Ceded Districts. The following is an extract from his instructions to the azmayeh gomastahs or examiners of the survey: "You will inquire into new unauthorized enaums, extra collections, land, and articles of the village taxes suppressed in the accounts; of all which discoveries you will receive one-half as a reward, and one-quarter of your half will be paid to the person from whom you may have received your information."

Difficulty of fixing a rate of assessment without settling claims to alienated lands.

Should the investigation and settlement of claims to rent-free lands be given up altogether, and the present demands left uninquired into, it appears to me that a ryotwar, or any other detailed settlement with the individual cultivators for the field or fields each tills, at a rate per begah according to the value of the soil, is quite impracticable, as I have before noticed; for the Revenue now indirectly levied on the alleged alienated lands by an unnaturally high assessment on the nominal tullput, must be sacrifieed by such a mode of collection. On the contrary, the bhagwar system admits of the village community's availing itself of the usual resources from the lands stated to be alienated, in making the interior distribution of the assessment among themselves: and if the lands claimed as exempted from the Government Revenue are not to be resumed or confirmed, as they are found on an inquiry to rest on bad or good titles, I am inclined to think that they ought not to be at all noticed, but a moderate assessment made on the *whole* of the productive lands of the village, according to the survey and measurement.

Other *Revenue* purposes of the survey.

The other purposes of the *Revenue* survey, besides those just enumerated, are,—Sixthly, To convey information to the collector's department of arable waste land that would not otherwise probably be discovered. Seventhly, To settle and mark disputed boundaries, and thereby render much land available to cultivation, and profitable both to Government and the village, that otherwise, instead of yielding Revenue, only served to create the bitterest animosities and hatred, and not unfrequently bloodshed. Eighthly, To ascertain the best direction for cuts, and the best situation for bunds or dams, in order that villages situated near the course of streams and rivers may benefit as much as possible by their water, which they are often prevented from doing by the jealousies and selfish views of the different villages. Ninthly, To afford suggestions as to situations for such tanks or wells as the villagers are desirous of digging for the purposes of irrigation, but which their own means are unequal to the execution of, with opinions, which the survey of the ground and the information collected on the spot afford opportunities of forming, as to the probabilities of such works answering the end in view, and repaying the advance made. For all these purposes, it is evident that the cordial co-operation of the collector's department is necessary. Tenthly, To furnish the data by which comparisons may be made on a true basis, as to the rate of the assessment per begah or acre on the productive lands in the different collectorships throughout the country, in the manner that this comparative rate is shown in the different pergunnahs of the Broach collectorship, in Tables (B.), (C.), (D.), (E.); and this is an object that must, I think, prove very interesting and useful.

Expense of the survey more than paid by the attainment of the *Revenue* objects.

Geographical and statistical objects of the survey.

The expense of the whole department is, I have no doubt, more than paid by the accomplishment of the foregoing objects, which relate to the Revenue branch only of the undertaking; and in that case, the topographical, geographical and statistical information, which is also extremely complete, is obtained without cost. This consists in:—First, Fixing accurately the true relative position of every town, village, tank, well, building, rising, and every other object on the face of the country. Secondly, Showing the boundaries of pergunnahs, zillas, and of governments, and the intermixture of villages and districts belonging to different States. Thirdly, Showing the exact course of all rivers, streams and watercourses, and the direction of all high roads; and thus providing the materials for a delineation of the face of the country as much in detail, or on any scale, that can be required for military or other purposes; the village plans which form the basis of the map being on a scale of five inches to one mile, and exhibiting every thing. Fourthly, Forming a correct census of the population: when a village is under survey, a list by name of all the housekeepers in castes, with the number of his male and female children, is taken; and from these particular lists, the statement of the number of houses, of Hindoos of all castes, of Mahomedans and others, is formed. Fifthly, Giving a statement of the number of oxen, cows, buffaloes and other animals, and of ploughs and carts. Sixthly, An account of the payments from every village to Government and to individuals, and for village expenses, which is a record of the resources of the village at the time of the survey. Besides these heads, miscellaneous information of every description supposed to be useful or interesting, is collected and inserted in a "Remark-book," kept by each officer superintending a division of the survey.

Complete nature of the whole plan.

The whole proceeding is rendered complete by the investigation and settlement of claims to lands alleged to be exempted from Revenue being made on the spot, and proceeding with the survey. Little or no individual distress was occasioned by the re-annexation to the tullput of land found to be untruly stated as alienated. No man who had long been actually and *bonâ fide in possession* of rent-free land was stripped of it, although his ancestors may have come unjustly by it, and in no instance was the occupancy changed; and I am of opinion that this part of the plan was carried through (as far as it went) with the greater facility, and the greater satisfaction to all concerned, in consequence of its having been done before any regulations on the subject were passed.

Face of the country of the Broach collectorate.

The whole face of the Broach collectorate, or zilla, may be said to be one continued *level*; for there are no inequalities of sufficient consequence to render the application of that term generally improper. It is entirely free from rocks or stones; the soil may be said, indeed, to be even without a pebble. By far the greater part is what is called kalee bhoee, or black mould; and wherever this prevails, there are no hedges and no trees, except in and about the villages. All this part of the collectorate therefore is quite open, and has a naked appearance when compared with that portion of which the soil is marwa or gorat; and this appears to be, of all others, the most favourable, not only to vegetation, but to animal life.

Peculiar advantages of the marwa soil.

Wherever it prevails the fields are inclosed with high, strong, live, permanent hedges; and these, with the noble trees that every where abound, render the country so close that the bounds of a field bound the view. These hedges and trees swarm with birds of many kinds, from the peacock to the sparrow. Game of all kinds is in the greatest abundance, and nowhere are *flocks* of monkeys more frequently met with. The villages, too, in the marwa, are almost invariably larger, more comfortable, and more beautiful as to trees, tanks, wells, pagodas, &c. than those met with any where else; they are more crowded with inhabitants, and the stature, condition, clothing, and whole appearance of these clearly indicate that they live under some peculiar advantage: the whole is owing to the nature of the soil. Wherever the marwa prevails (whether in the Jumbooseer, the Baroda, the Pitlad, the Cambay, the Matur pergunnahs, or in many others composed entirely or partly of it), it does not signify what government they are under, whether that of the British, the Gauikwar, or the Nawaub of Cambay, you find the same abundance of the finest trees, hedges, universal cultivation, fine villages, and every demonstration of plenty and comfort. The fecundity of the marwa soil seems, indeed, to defy the oppressions of a bad government. The Baroda pergunnah itself is equal in all those favourable indications to any in Goojerat; while the Gauikwar pergunnahs to the southward of the Nurbudda, being beyond the line of the gorat or marwa soil, although under exactly the same description of management, wear the appearance of poverty and of an oppressive government.

Chap. VI.

Introductory remarks.

The population of the Broach collectorate may be said to be entirely agricultural, although containing a large proportion of those tribes which are generally supposed to be the warlike, the plundering, the religious, or the mendicant. The koonbees, who are more numerous than any other single sect, are cultivators from origin and caste. But there are villages of mulleks, or sipahees, and even of syuds, where the work of cultivation goes on with as much skill as in other villages, and where these Mahomedans have the same appearance as other cultivators, and are equally industrious; they, however, commonly speak Hindoostanee, not Goojerattee, and in this they differ from the Hindoo cultivators.

Borahs, Mussulman cultivators.

But there is another tribe of Mahomedans which cuts a considerable figure in this collectorate as agriculturists: these are the borahs; but they are quite a distinct sect from the trading borahs. Agriculture is their sole pursuit and occupation, although they sometimes hire out their carts, and accompany them as the drivers. They are the most active, industrious and skilful cultivators in the zilla, as the appearance and resources of their villages fully indicate; their dress, manners and language are the same as those of the koonbee and other Hindoo cultivators; they were, indeed, themselves originally Hindoos. Their ancestors are supposed to have been for the most part coolees and rajpoots, with perhaps a few koonbees; and their conversion, they think, took place in the time of the Mahomedan monarch of Goojerat, known by the name of Soottaun Mehmood Beygurra. The Goojerattee is the language spoken among these borahs, and not the Hindoostanee, as in the case of those among the Mahomedan cultivators called mulleks, khans, &c. All the cultivating borahs are soonees.

There are 45 villages in the Broach pergunnah, 17 in the Occlasier, 2 in the Hansoote, 13 in the Jumbooseer, and 7 in the Amood, in which the patells and bhagdars are borahs; and some of the most intelligent men that were met with during the survey were among this class of the inhabitants. All the borah inhabitants belonging to the villages just mentioned intermarry; but they consider those south of the Nurbudda, after passing the Occlasier pergunnah, and including those on the banks of the Tappee, where there are many villages of them, as a different caste, though also soonees, and with these they do not intermarry. The habits and manners of the borahs are equally temperate and simple with those of the Hindoos; but the borahs are a more bold and sturdy race, and they have a particular cast of countenance and beard, which renders them very distinguishable by those who are at all familiar with the inhabitants of the country.

Mussulmans calling themselves "sipahees."

Besides the mulleks, khans, or sipahees of the villages who are cultivators, there is a very considerable number of Mussulmans of this description in the chief towns of the collectorate. These last do not get their bread by tilling the land, but by serving as peons, and as village havildars, malzuptees, &c. These people are entirely free from a vice which is very prevalent among the same class in and about Surat, viz. drinking. They do not pretend to habits of industry; but they are as faithful and trustworthy in the performance of the duties assigned to them as any other natives of their sphere. A great many of them have been, and are, employed with the survey; and they have proved obedient, quiet, and very useful people; their women assist in supporting the family by spinning and selling cotton thread, which is not a painful labour, but an agreeable occupation. Although a large proportion

portion of this class is extremely poor, and although they profess to be soldiers by birth, none ever enter into the Honourable Company's regular battalions.

Koonbees the principal Hindoo cultivators.

The most respectable part of the population, and the principal cultivators of this highly cultivated and fertile collectorate, are the koonbees, or koombees, or kulnbees, or kulmbees, for the word is pronounced in all these different ways: their numbers amount to about 35,000. There are two grand divisions of them, the leywa and the kurwa: the former is by far the most numerous in this zilla. The habits, way of life, and general character of both are the same; but, although they will eat together, they do not intermarry. The leywa is allowed to be the superior caste of the two. The koonbees are as peaceable as they are industrious, and are doubtless the most valuable subjects of the State in this quarter. No Hindoos are more particular as to the simplicity of their food, or more rigid in abstinence from using anything as such that has had life; in this differing widely from the koonbees of the Dekhun; neither will they knowingly occasion the death of any animal, or the meanest insect; those that commit the greatest depredations on their crops being equally safe with the most harmless. The deer, monkeys and birds that devour their grain are frighted away, but never killed. They conceive that the Creator intended a portion of the fruits of the earth for these creatures, as well as for man, and that there is enough for all; besides that it would be only wanton cruelty to destroy them, as all their endeavours would not sensibly diminish the numbers or the evil. The following remarks on the koonbees, by Mr. Marshall, appear to be very correct: " The koonbees are attentive agriculturists: they are particularly well acquainted with the qualities and powers of all the variations of the soil, and have distinctive terms for differences that, to an inexperienced eye, are difficult to be perceived. They are also perfect masters of all the circumstances which are favourable or adverse to the growth of each particular subject of cultivation, and there is not a season in which this knowledge is not applied: they are by no means averse to new experiments, provided they can be made without much trouble or expense; but they do not like to wait for a tardy result; and in case of failure, they have neither enterprize nor capital to persist. Considering the general standard of intellect in the country, and the various obstacles to improvement in which their very condition is involved, they may be called good farmers: their processes, if not the best possible, are nearly the best that circumstances admit of. The koonbee heads of villages generally live in a very patriarchal way with their ryots: there is a great apparent equality, but still an active superintendence, and an undisputed superiority. Subjects of general concern are publicly and unreservedly discussed, and what appears to be the general opinion is usually acted on. In their domestic life, as far as I have been able to penetrate, I observe a great deal of quiet, unostentatious, simple morality." These remarks may be applied with equal propriety to the other agriculturists of the zilla, and particularly to the borahs, whose villages rival, and sometimes surpass, those of the koonbees.

Peculiar practice among the Kurwa koonbees as to marriage.

It is a custom among the *Kurwa* koonbees to celebrate their marriages only at stated periods. Every marriage in the caste, throughout Goojerat, takes place on one particular day; and an edict is sent forth from the chiefs of the tribe, who reside at the town of Oonjah, in the Puttun district, fixing that day, which is conformed to by the caste in all quarters. The lapse between the times of marriage never exceeds twelve, and is never less than ten years. Children of a year, and even of a month old, are often united in those days: many wives are thus left widows in childhood, and they cannot marry a second time. The bride and bridegroom must not be related to each other in any known degree: the former is expected to bring a marriage portion, and her parents to bear a share of the marriage expenses, which commonly surpass the means of the parties, and involve them in debt, which they are often many years in clearing off. The wife is not taken from the house of her parents till she has reached the age of puberty. Polygamy is allowed without limitation; but it is not often resorted to if the first marriage prove fruitful.

Koolees.

The koolees are about equal in number in this zilla to the koonbees; that is, they amount to about 35,000. It is a caste of bad reputation throughout the country, being commonly supposed to be robbers and pirates by profession. Indeed, in some places, they openly avow that this is the case; but here they are, for the most part, quite a reformed race, and in many villages they are as industrious and skilful cultivators as any in the collectorate. In the Hansoote pergunnah, in particular, some of the finest villages are held by koolee patells and bhagdars, and are peopled and cultivated chiefly by that caste. They form, indeed, in that pergunnah, more than one-third of the whole population, and in the Occlasier pergunnah more than one-fifth; and they are obedient subjects, as well as able husbandmen. Most, but not all, of those engaged in agriculture are of the class called " tullubda" koolees. The burthuneeas, or village watchmen, are for the most part koolees of a different class. The koolee bhagdars and cultivators are inferior in their appearance, manners and dress to the koonbees. The koolee stands low on the scale of Hindoo castes, and in his eating he is obliged to refrain from little else than the flesh of the cow; he will also drink spirituous liquors; but drunkenness is very little known among those whose profession is agriculture.

Rajpoots.

The rajpoots of this collectorate afford another instance of a complete change from the warlike and turbulent character to that of quietness, obedience and industry. Many villages have rajpoot patells and bhagdars; and their dress, appearance and manners are such that they cannot be distinguished from the inoffensive koonbees, who have never been known in any other character but that of a husbandman. This description, of course, only applies to such rajpoots as have become exclusively cultivators; or to such as, being grasias or proprietors

Appendix, No. 115.

prietors of land, cultivate that land always themselves. There are rajpoot inhabitants besides these, chiefly grasias or landowners, who live a life of idleness on the rent of their lands: but even these do not retain much of the military character beyond what the practice of wearing a sword leaves them.

Brahmins.

Brahmins of different sects are found in this collectorate as patells, bhagdars and cultivators; performing, like other cultivators, the manual labour of tilling the ground. The villages in which this is the case indicate, perhaps, in general, inferior management; and it is, there is reason to believe, more difficult to preserve the rights of Government unencroached upon, where the patells and bhagdars are brahmins, than in other villages. These brahmins differ little or nothing in dress and appearance from their brother husbandmen of the country: they are sun-burned and rugged, and exhibit not the sleek skin or pampered person which many people associate with the word "brahmin," in the notion that they are all of the sacerdotal order. A large proportion of the brahmins of Goojerat are metahs, writers, revenue officers, desaees, &c.: they are, indeed, an highly useful race of people in this quarter. It is rare to see any of them engaged in a military life, although there are instances of it. In a paper of Mr. Marshall's, which I have only very lately seen, and which is, I believe, likely to be published in the Transactions of the Bombay Literary Society, the very worst character is given to this caste; and I think it but fair to say, that my experience does not at all corroborate the statement.

Parsees.

In a few villages of the Occlasier and Hansoote pergunnahs, the patells and some of the cultivators are parsees, and they are active and skilful husbandmen. One of the ameen patells of the Hansoote pergunnah is a parsee, and another a koolee.

Bhats.

Many bhats (or bharotes) have also, in this quarter, completely abandoned those professions which, more to the northward, they are engaged in exclusively, and live entirely by cultivating the land. In no instance, however, are they found as patells or bhagdars of villages. In many villages, a single one, with his family, is still maintained in the exercise of the original calling of the caste. He is the genealogist, poet and story-teller of the village; it is his business to preserve the traditional history of the country, as well as of the interesting events of the place in which he resides; and he recites these memorials in poetical language and measure, in the hours of leisure and recreation, much to the delight of his auditors. He used formerly, also, to be the security for the performance of engagements between the village and Government, enforcing the faithful discharge of such obligations by the threat of shedding his own blood, and the readiness always shown to carry that threat into execution. This last duty, however, is almost obsolete and forgotten in this collectorate. A bharote of this description generally holds from 10 to 20 begahs of pussaeeta. The cultivating bhats are most numerous in the Hansoote pergunnah. The remarks in this paragraph may be extended to the charuns, of whom there are a few in the collectorate; they very much resemble the bharotes in all their habits and callings, but are more frequently engaged in trafic and in money dealing than the bhats. The charuns are not unfrequently addicted to the use of spirituous liquors, and to other vices, and they eat the flesh of sheep and goats.

Dhers.

The principal cultivating classes have now been enumerated. The dhers form a very large part of the population of the zilla: those among them who enjoy pussaeeta land, for performing such common duties of the village as are allotted to them, often cultivate it themselves. The duties of the dhers are well-known to be as follow: to carry the baggage of all travellers as far as the next village on the road; to be the village scavengers; to act occasionally, too, as watchmen in the kully; to convey letters from the public functionaries and patells to the next village; thence to be forwarded, by a dher or bunghee of that place, on the road to their destination. Money also, or other valuables, is sent in this manner with perfect safety; and they are intelligencers, and know well how to show boundaries. There are often many dhers in a village who are not entitled to share in the pussaeeta. Spinning and weaving are principal occupations of the dhers, by which, and their other means, they get a very good livelihood; and in some villages they pay a tax. The coarse cloth worn for cumberbunds, &c. by all the cultivating classes, is manufactured by the dhers. The dhers in general are to be distinguished by a peculiar appearance of strength, activity and energy; they have clean skins and well-made persons, and they commonly speak better Hindoostanee than any of the other villagers, excepting the bunghee: they drink liquor and eat opium, but are rarely seen in a state of intoxication. The dhers stand in the lowest division of the scale of Hindoo caste; but the ties of caste are no less binding with them than with those who stand higher on that scale: nor is the punishment of expulsion from caste less severe to them than to others; and, upon the whole, they may be considered as upon a footing with their fellow-villagers as to the enjoyments of life. I have seen (in the paper of Mr. Marshall's before alluded to) some very touching declamation on the predestined and indelible infamy to which this race was thought to be doomed, and of the mingled scorn and horror with which a pure sleek Hindoo views the outcast dher! As far as my experience and observation go, I am a stranger to this picture. I have never seen, in the communication between the other villagers and the dhers, any thing to give rise to the ideas that this colouring is calculated to excite; and the dher, although of a low caste, is not an outcast, but, on the contrary, talks of the rules of his caste, and values himself upon being a member of it with the same feeling that actuates those of a higher order. Besides, if they themselves felt the degradation that is made the subject of such warm descriptions, why do they not escape from it by some of he modes which are obviously open to them of doing so? There is scarcely an instance of a dher of this part of the country entering into our regular battalions, which would be exchanging infamy, scorn and degradation (if such be really their lot) for the road to promotion, distinction, and, comparatively, riches. By becoming converts, too, to Mahome-

Appendix, No. 115.

Survey Report of Lieut.-col. Monier Williams.

-danism or Christianity, the same happy change might be effected; but converts to either religion are, I believe, as rare from the dhers (unless they have previously become outcasts) as from Hindoos of more fortunate birth. The houses of the dhers, bunghees, and kalpas, or leather-dressers, commonly form a quarter of the village distinct from the rest.

Bunghees.

The bunghee is still below the dher, and may be said to be at the very bottom of the scale of Hindoo castes. He also holds pussaeeta land for performing village duties, the principal of which are removing filth of all descriptions, showing the road to travellers, sweeping and watching the kully, and carrying letters. A dher will not eat with a bunghee; and as to intermarriage, they are as distinct as any other two castes: they both feed on the flesh of cows, bullocks, and other animals that die a natural death about the village, and the hides are the perquisite of the dhers. The bunghee usually comes forth to show the road with a bamboo walking-staff, five or six feet long, in his hand; and with this he dexterously removes briars or any other accidental impediment, from the road: he always uses Hindoostanee, or rather Persian, terms of salutation.

Rebarees, shepherds.

There are a good many rebarees, or bhurwars, in the Jumbooseer, Amood, Dehej and Hansoote pergunnahs, where pasturage is extensive on the flats that lie between the cultivated parts of these pergunnahs and the sea. In the first-mentioned pergunnah, the rebarees rear camels, as well as sheep and goats. These shepherds (for such they may be called) do not willingly sell any of their flock: they live on and by the milk and fleece, consuming a portion of the former, and making the remainder into ghee, to be exchanged for the few other articles of necessity required in their simple way of life. A rebaree cannot tell the number of his flock, but he knows them all by figure and face, and is aware of the absence of an individual. These people lead a perfectly rural life; they are never the inhabitants of towns or villages; and when huts are erected by them, they are of the most slight and temporary description. The rebarees or bhurwars are very different in appearance, manners and dress from the other inhabitants.

Bunneeas.

The bunneeas are never husbandmen; and this is the most considerable sect, not belonging to the agricultural population, in the collectorate; there are none in the villages but those who keep shops, or are the village tullatees. A small village does not require a shop, and it must be a very large one that has more than two. It is in the towns where the bunneeas are numerous and of importance, as they carry on all the trade, wholesale and retail, including that of money-dealers, bankers and brokers. They are in the constant habit of lending money at a high interest to the patells and cultivators; and the fruits of the industry of these villagers but too frequently go entirely to the surafs, or money-lenders; for a cultivator, once deeply in debt, can do little more, with all his exertions, than pay the interest of it. The penalties of usury under our Government are evaded, by occasionally adding the interest to the principal, and taking a new bond for the whole as principal; and the exactions are submitted to by the borrowers for the sake of the accommodation. The undeviating frugality, temperance and moderation of the bunneeas promote the accumulation of wealth in their hands; the outlets for it are expenses of weddings, feasting the caste on particular occasions, and pilgrimages to the most celebrated temples of their religion throughout Goojerat. There are some substantial, lofty, spacious and handsome houses belonging to bunneeas, in the towns both of Broach and Jumbooseer. In most of the large towns there are institutions or funds for the maintenance of aged, maimed or diseased animals, kept up chiefly or entirely at the expense of the bunneeas. They are also very charitable to their fellow-creatures who are real objects of distress, but without the smallest degree of ostentation; they appear to make no merit of it, nor of their commiseration towards brutes and insects. Perhaps the greater part of the bunneeas of this quarter are shrawuks, or professors of the Jyan religion. No Hindoos are so particular and careful in the preservation of all animal life as the shrawuks, and their diet is regulated most rigidly on this principle. The Goojerattee character and language are those in use by the bunneeas, however dispersed, as well as by the mercantile community, including all the parsees, in many different and distant parts of India. The hereditary native Revenue officers, such as desaees and mujmoodars, are sometimes bunneeas in different parts of Goojerat, and many are employed as metahs and writers.

Slaves.

There are a few slaves in the zilla, but the number is so insignificant, that it would not be worth notice, were it not, perhaps, proper to state that such a class of people does actually exist. They deserve to be so called from the single circumstance of their having been purchased. They are so completely domesticated, and are so much on a footing with the other members of the family, that the term "slave" to an English ear conveys a very mistaken idea of *their* condition. These domestics have, in almost every case, been purchased in times of famine, when they would otherwise have died of want.

CHAP. VII.

Persons and duties of the village establishment.

THE following list will probably be found to comprise all the persons and items usually constituting a village establishment in the Broach collectorate, and for the maintenance of which pussaeeta land is commonly allotted, although in some villages money may be given to part of the establishment, instead of land; and the desaees and mujmoodars enjoy both money and land, which may also be casually the case in some other instances:—

1. *Desaee* . . . }—Although every village contributes to the payment of the desaees and
2. *Mujmoodar* } mujmoodars, yet these officers are engaged in duties appertaining to the pergunnah generally, as well as in those of the villages from which their revenues are drawn. They are both hereditary Revenue officers, and should be the repository, from generation to generation, of every information regarding the pergunnah that may be required by Government; should be thoroughly acquainted with the character and circumstances of every village; should suggest and assist to carry into execution the means of cultivating waste lands, and of improving the villages in every way; should be able to give an accurate statement of the condition and value of the crops every season, as a guide for making the assessments; and their services should be generally available in carrying on the Revenue affairs of the Government. The mujmoodar is more particularly a keeper of records and accounts; but in this collectorate they are in general coadjutors in all duties.

3. *Tullatee*, the village accountant.—He not only keeps the accounts for Government, but for the community, individually and collectively. He is as much the servant of the village as of Government, and, by the original village constitution, was appointed and paid by the village.

4. *Brahmins* (of different descriptions), village priest, teacher, performer of ceremonies, &c.

5. *Sootar*, carpenter . . }—The services due by these to the community are confined to the
6. *Loohar*, blacksmith. } making-up and repairing of agricultural implements. All other work, such as making or repairing carts or house-work, is paid for by the individual requiring it to be done.

7. *Koombar*, potter.—He not only supplies pottery, but, when travellers or others put up at the village, he brings them the required supply of water, which he does also to the patells or other public functionaries, when employed in the fields for common purposes.

8. *Durjee*, or *Sooe*, tailor.—He makes the clothes of the village community. There are more villages without than with one.

9. *Dhobee*, washerman.—He washes the men's clothes: he is not universal, any more than the tailor.

10. *Hudjani*, or *Walund*, or *Ghaeja*, barber.—He not only shaves, cuts nails, &c. but is the village surgeon: his wife, too, is commonly the midwife. He must prepare and carry a torch when required at night by travellers, or for village purposes.

11. *Moochee*, shoemaker.—He repairs the shoes of the community, and makes up what little leather-work is required in yoking the bullocks to the agricultural implements.

12. *Kalpa*, skinner and leather-dresser.—He prepares the leather from the hides of the cattle, sheep and goats that die about the village.

13. *Bunghee*, scavenger and sweeper.—He removes filth of all descriptions, sweeps and watches in the kully, is ready at the call of all travellers to show the road as far as the next village. He carries letters and messages: he attends travellers on their putting-up at the village, showing them where to encamp, going to fetch them whatever may be wanting, and to give information of the strangers' arrival: he is, in a surprising degree, intelligent and active, and always speaks Hindoostanee better than any other man in the village.

14. *Dher*.—For the duties of the dher *see* page 588. He and the bunghee are fellow labourers in many instances.

15. *Koseea*, water-drawer.—He draws the water from the village well, by means of a leather bag and a rope made of green hide, supplied at the village expense, the pair of bullocks used by the koseea being furnished in turn by the cultivators. The water drawn is chiefly for the use of the cattle, and falls into a large reservoir adjoining the well, from which they drink. Some of these wells and reservoirs are handsome structures.

16. *Purbeea*.—He takes his station under a tree on the high road, not perhaps near the village, but where best calculated for the purpose. He has by him several pots of clean cool water, which he gives for drink to all passengers who ask for it. The purbeea is either a man or an elderly woman of high caste, so that the water may be unexceptionable to all. The good of this institution is much felt by travellers in the hot months.

17. *Sonee*, goldsmith.—He is very seldom met with in this collectorate as a village servant.

18. *Bharote*, or *Bhat*.—He is not often met with as a village servant in this collectorate. Their duty of standing security has here grown quite into disuse; and their public duties are those of genealogist, historian, poet, story-teller, reciter of proverbs and sayings, &c.

Akhoon, teacher.—He is a Mahomedan, and only found in Mussulman villages.

20. *Wyd*, or *Vyd*, physician.—He administers to the village community, but is not universally on the village establishments.

21. *Joshee*, astrologer and astronomer.—He makes almanacks, assigns dates, duration of seasons, divisions and periods of the year; he names days for sowing or commencing different agricultural operations, and announces horoscopes.

22. *Bhawaya*, comedian.—These are only found on the establishment in a few villages, and they are all strollers.

23. *Burtuneea*, watchman.—These are the village guard: they are for the most part koolees, almost all armed with bows and arrows, some with swords and shields, but not one with fire-arms. Sums of money are often sent by them from the village to the collector's treasury at the head station. In some villages there are 15 or 20; in others, four. The largest establishments of them are in the Jumbooseer pergunnah.

Survey Report of Lieut.-col. Monier Williams.

24. *Gosaeen*, or *Goswamee*,
25. *Byraghee* - - - - } Hindoo devotees.—Pussaeeta land is allotted in almost every village as the endowment of the mut,h or station of one or the other, or both of these. The mut,hs are commonly pleasant open buildings, and travellers are accommodated and hospitably treated in them. The gosaeen and byraghee, too, are respected and looked up to by all castes of the inhabitants, and often contribute, by their impartial influence, to the preservation of harmony and good order in the community.

26. *Fuckeer*, a Mussulman devotee, to whom the above remark also applies. They are not unfrequently maintained in Hindoo villages.

27. *Peer's Durgah*, a saint's tomb.—Frequently endowed with pussaeeta land.

28. *Musjeed*, mosque.—A portion of pussaeeta is always allotted in Bora, and other Mahomedan villages, to maintain a person for the purpose of keeping the mosque clean and in order.

29. *Dehras*, temples.—One or more Hindoo temples are endowed with land in almost every village.

30. *Tullao*, village tank.—This is often endowed with land to keep it in repair.

31. *Havildar*
32. *Malzuptee*. } —These are always appointed annually by Government; but they get their pay from the villages, and it is a charge over and above the Government assessment. They take their station in the kully, and prevent the removal of the produce thence till authorized by the collector. Their power is considerable, and their perquisites, no doubt, occasionally border on exaction. If these appointments were not made to villages which paid their Revenue punctually, it would no doubt be a great relief to them.

In no village will the foregoing establishment be found complete: indeed, in some large and flourishing villages one half of the list will not exist; while in others some articles will be met with not enumerated, such as the village patells, wagrees, ferry-boatmen, dogs, &c.

Character of the inhabitants generally.

In the course of the minute survey and admeasurement of every field in every village of this collectorship, and in the investigation and settlement of claims to lands exempted wholly or in part from the public Revenue in the original zilla, composed of the Broach, Occlasier, and Hansoote pergunnahs, a closer intercourse took place between the officers engaged in this undertaking and the bulk of the population of the country, than occurs, perhaps, in almost any other duty. This intercourse, too, was in a matter that interests the inhabitants more deeply than any other whatever, a scrutiny into the real value of the lands, and the different rights and tenures in them; but they in general lent their assistance with readiness and good will in the operations that were going forward, although so much calculated to excite uneasy feelings as to the ultimate objects of Government in instituting them. As far as the whole experiment goes, I am impressed with a very favourable opinion of the native character; the degree of intelligence generally diffused among the people very much exceeded the expectations previously formed. Their habits are simple, temperate and innocent. No vices were perceived among them, at least no prominent vices or crimes, such as might be laid to the charge of a people as its characteristic. I conceive that they have very much the advantage of Europeans of their class, not only in propriety of manners, but in the practice of moral virtues. In their own families, the unwearied affection and tenderness of the parent are returned by the habitual duty of the child, and these reciprocal feelings last through life; a parent is never abandoned by his child either to want or solitude. Their hospitality extends to all itinerants and strangers; those who stand in need of food and accommodation get them at the expense of the village community. An inspection of the list of the village establishment, and of the village accounts, will demonstrate how much the duties of hospitality are attended to by the Hindoos. Their charity is altogether without ostentation, yet it must be effectual, for a beggar is not to be seen throughout the whole of the villages of this collectorate, unless it be zealots or enthusiasts, or others who are mendicants by profession. The indigent and diseased are provided for without exception by their own internal arrangements, although there are no laws nor regulations to enforce it. But the most remarkable circumstance observed among these people, as bearing on their general character, was the absence of written documents in their transactions with each other involving money payments. Absent landowners come or send their agents to the village, and let out their lands to cultivators without any written agreement; the cultivators pay the rents, and take no receipts. There is not a village in the collectorate in which there is not land more or less of this description; and everywhere, whether the landowner be a Grasia, a Brahmin, a Mussulman, or of any other description, the same mutual confidence exists. The absentee landowner is often a grasia residing under another government, or at a great distance; he, perhaps, has never been seen at the village; he sends a sclote or agent to do all this for him, and without writing or vouchers. He changes the agent frequently; the new man sometimes bringing a bit of paper, with a few words of writing, as his authority, and sometimes not. Almost all the villages make ready-money *village* payments to individuals, under the head of tora-grass, or otherwise. These are for the most part collected by grasias, scarcely one of whom reside at the village: they almost always send for the money; if by an entirely new hand, he perhaps brings a note; but otherwise, no writing whatever, and the money is paid and no receipt for it thought of. The tora-grass payments from some villages are very considerable, amounting to several hundred rupees. It was thought, during the inquiries that accompanied the survey, that the receipts for these payments, which it was concluded the patells would always have the prudence to take, would be the best proof of their having actually been made; but such a voucher was never, in a single instance, forthcoming. It is also believed, that money and valuables are deposited, and money often lent, without any other security than such as may be derived from the books and accounts of the parties. The reciprocal trust implied in these transactions must be the result of a conviction of each other's honesty. It is the constant practice to send sums of money from the villages, on account of Revenue, to the public treasury, by the hands of burthuneeas and dhers; and I never heard of a single breach of trust in a case of this kind. In their relation to the Revenue authorities, the villagers may be considered as exhibiting a character different from the one they bear in common life; for they probably see as little criminality in deceiving these authorities, as to their ability to pay an assessment, as there is considered to be in the evasion of the Revenue laws, but too often, in other countries. Judging from the descriptions that have been published in other parts of India, of Hindoo superstitions and the priestcraft of Brahmins, I should consider the people of Goojerat to be in a very different condition, indeed, in these respects. They are by no means a priest-ridden people. The *practice* of their religion, whatever may be its tenets, attracts scarcely any notice one way or another. No suttees or sacrifices, or disgusting religious ceremonies or practices of any kind, are ever observed among them. A jatra takes place on the north bank of the Nurbudda, a few miles to the eastward of the town of Broach, on a particular year, in which there is a second wyshak as an intercalary month: it is called the Kurrode jatra, and occurs once in about thirty years. It happened in April A. D. 1812; and it exhibited a concourse of natives of all castes from all quarters of the country, to the amount, at the lowest computation, of 200,000 souls. They remained assembled one month; and the order and good conduct that existed from beginning to end in this immense crowd was truly admirable. There was no symptom the whole time of rioting, quarrelling, drunkenness or disorder; and nothing but ablution in the stream and prayer was observed among those who appeared to attend from religious motives. The officers employed on the survey had, during its whole progress, no other guard than what was afforded by the village watchman; yet no robbery was ever committed, nor was any thing of the most trifling description ever stolen or pilfered from the tents. As subjects of the State, the whole population in this collectorate of every caste is quiet, obedient and faithful, and will stand a comparison, there is no doubt, in these respects, with any natives under the British Government; a government which they certainly still respect and prefer above any other of which they have ever had any experience; and an abatement of these feelings may not, I think, be apprehended, while innovating, over-legislating, and too much interfering with their internal village management, are avoided.

CHAP. VIII.

Food of the people.

THE food of all classes of cultivators consists of grain. They commonly eat, for the meal of the morning and of noon, jowary bread and burka; the latter is a kind of porridge composed of butter-milk (chas) and very coarse jowary flour, boiled with a little salt; and for the evening, and last meal, kidjeree, made of rice and dal; the poorer sort live upon this diet, and nothing else. Those who are richer will eat wheaten instead of jowary bread, but will still make their principal meal, the evening one, of kidjeree; and the greatest indulgence or luxury, in this way, of the most opulent, does not go beyond ghee, milk, vegetables and sugar, in addition to the kinds of grain above enumerated. The borah, moleislam and rajpoot cultivators are so much assimilated with the koonbees and other Hindoos in their habits, that, although possessing the means, they seldom add meat or fish to the articles of their food. As to diet, therefore, there is little difference in the expense between the rich and the poor of the bulk of the inhabitants; and although the means were ever so much increased, it is not likely that much additional charge would be incurred by any description of the people for their food.

Clothing.

The clothing of the indigent cultivators is of the coarsest materials; for aungruckas, turbans, &c., the annual expense for a man is about eight rupees, and his wife's apparel costs nearly as much. The children are almost always naked, or nearly so, till eight or ten years of age. The wearing apparel of a patell, or other person in easy circumstances, as well as his wife's, costs perhaps 20 rupees per annum.

Annual expense of a family for food, clothing, &c.

The following estimate of the annual expense of living for a family of a man, wife, and three children is, perhaps, pretty near the truth:

	Mds.
For the man and woman, each 18 maunds of grain - - - -	36
Each of the children, 13½ maunds - - - - - - -	40½
Maunds - - -	76½

	Rs.
Or 4 kulsees, 12½ maunds, at 13 rupees per kulsee - - -	62
Cloth of the coarsest kind for the whole - - - - -	20
Rupees - - -	82

The

Survey Report of Lieut.-col. Monier Williams.

The ghee, milk and chas, the only other articles of diet that are necessary, are supposed to be supplied by buffaloes or cows belonging to the family, which graze on the village commons, on the fields after the grain is removed, and are fed by the jowary and other straw.

Suppose this family to cultivate 40 begahs of the good land of the Broach pergunnah, which is more than the ordinary portion of one cultivator, his annual expense will be increased by the

	Rs.
Pay of a man servant, at 1 ½ rupees per month	18
Food of ditto, 18 maunds of grain, about	15
Seed	18
Rupees	51
Clothes and food, as per preceding page	82
Certain annual expense of the above family, cultivating 40 begahs *Rupees*	133

Contingent expenses.

This family must also possess one pair of prime bullocks, a plough, and a few other very simple and cheap implements of husbandry, and a cart. Then there are the following contingent expenses, one or other of which may be reckoned upon at least once in three years:

	Rs.
A son's marriage	200
A daughter's ditto	100
A death in the family	50
Building a house	75
A pair of bullocks	100
A cart and implements of husbandry	50

Income.

A man cultivating so large a portion of Government land as 40 begahs, will probably possess several heads of buffaloes and cows, and the overplus of their produce in ghee, &c. will add to his income. His staple grain produce, jowar, will sometimes sell for 13 rupees the kulsee, and sometimes 26 rupees; and the kuppas sometimes for 40, and sometimes for 70 rupees the bar; and thus the profits of the farmer fluctuate in this as in other countries.

Other means of the poorer cultivators.

The same family, with three or four additional good bullocks, and two additional servants, will cultivate as much as 100 begahs. A cultivator of twenty begahs will require a pair of small bullocks, and a servant or occasional assistant for his victuals. To cultivate 10 begahs, a man need possess but one bullock, hiring another and a plough occasionally. Supposing these inferior cultivators also to have five in family, the profit on the cultivation is evidently less, in ordinary times, than the unavoidable expenses of living. These will make up the deficiency by working with their families in the fields of others occasionally for hire, by collecting wood and cow-dung, and selling them for fuel; having buffaloes or cows, they will not use any part of the ghee or milk, but sell the whole, and live themselves simply upon grain of the cheapest kind: their women also spin, and sell the thread. Fuel is scarce in many parts of this zilla, and it is a very saleable article every where, but particularly, of course, at the towns.

Evils of the restrictions on reaping and removing the crops.

The system which still prevails in this collectorate of keeping the ripe crops on the ground, and detaining the produce in the kully, till written permissions to reap and remove them are obtained from the collector, is evidently liable to be attended with much inconvenience and loss to those who have a property in the crops; for delay in applying for and in receiving these permissions subjects the grain, cotton, &c. in the fields and in the kully to accidents and waste, to pilfering, to be consumed by vermin, birds, and wild animals, and to the loss of favourable opportunities of selling. The prosperity arising from the security and fairness of our administration, may, it is to be hoped, in time render these incommodious restrictions altogether unnecessary. This is, indeed, already so much the case in the Broach pergunnah, that many of these papers are falling into disuse; for when the Government Revenue, of every description, is speedily paid in, as it now often is by the delivery of cotton, they are of course dispensed with.

How an increase of wealth among the cultivators would probably be appropriated.

As the wealth of the cultivators augmented, perhaps the first application of their spare money would be to increase their stock of cattle; every family would probably keep at least as many buffaloes and cows as were necessary for its supply of milk, ghee, and chas. They would also keep a hackery, or cart, and perhaps a particular pair of bullocks for going about from one village to another; for the intercourse of visits on the occasions of marriages or deaths is constant. They would provide themselves with better clothing; their turbans and cummerbunds would be finer and more ornamented; and they would indulge with a shawl, of the elegance and utility of which every individual of the community is sensible. Their women would be provided with more ornaments of silver and gold, and they would have some suits of silk for great occasions; for the women of all castes will wear silks when they can get them. A saddle-horse would also be kept by many patells and heads of families, if they could afford it. They would improve their houses as to convenience and appearance, and build them of brick and mortar and good timber. At present, the houses of all the villages are tiled, and have a comfortable appearance; yet they are low, and the walls are of mud. Although the houses might be improved in commodiousness and appearance, very little change would take place in the furniture within, which principally consists of cooking utensils. These, in the house of a rich man, would be augmented in number and size, to suit the scale on which his entertainments must necessarily be given. But no other furniture would be provided, excepting some heavy chests, well secured with strong locks and hinges, in which to deposit the silver and gold ornaments and valuable clothing. In some houses, however, there might be a mirror, a carpet, and cushions.

According to the circumstances of a farmer's family in stock, in its habitation, and in the possession of valuable ornaments, would the expense at the weddings and deaths that occurred in it be regulated; and any accumulation of wealth, beyond what would be required for the comforts and luxuries above enumerated, would, it is believed, be dissipated in weddings or such like occasions, or bestowed on brahmins, mendicants, and devotees, rather than employed in procuring luxuries, either of food, clothing, accommodation, or show, previously unknown to them or their ancestors.

No visible change to be expected even if an improvement took place.

Such are the habits of economy in which these people live; their contentedness with the necessaries and comforts already in their possession, and which their forefathers, time out of mind, possessed only in the same degree, joined to the insecurity attending a display of property under former governments, that were a change to take place calculated to augment considerably the profits arising from cultivating the land, it would, I think, be very long before any alteration would, in consequence, be manifest in the condition of the people.

Agricultural implements.

The following is a list of agricultural implements used in the Broach collectorate, with an estimate of their cost:

	Rs.	*qs.*	*reas.*	*The Rupee,*	*£.*	*s.*	*d.*
The *hull*, or plough - - - - - - -	2	2	0	at 2*s.* 3*d.*	0	5	8
The *punjeyta* or *dunta*; a kind of rake for weeding and thinning the corn - - - - - - -	1	0	0	- -	0	2	3
The *kurrub*—for cleaning and turning up the ground before sowing it - - - - - - -	2	2	0	- -	0	5	8
The *kurburree*—a smaller instrument of the same kind, for clearing the grass and weeds out of the spaces between the rows of corn and cotton, and loosening the earth about their roots at the same time - -	0	2	0	- -	0	1	2
The *turphein*, or drill-plough - - - - - -	1	0	0	- -	0	2	3
Total cost of all the implements, about - - -	7	2	0	or	0	17	0

Each is drawn by one pair of bullocks; more are never yoked at once to the plough, or to any of the other implements. The bullocks used in husbandry in this quarter cost from 60 to 120 rupees per pair; a cart costs from 40 to 80 rupees. To these may be added a narrow hoe (*kodaloe*), for cutting out the dry cotton shrubs and the stumps of the jowar by the roots, and a hand-weeder, called a *drauntee*; the first costs about half a rupee, and the last about 50 reas; and with these, added to the above, the cultivator's stock of implements is, I fancy, quite complete.

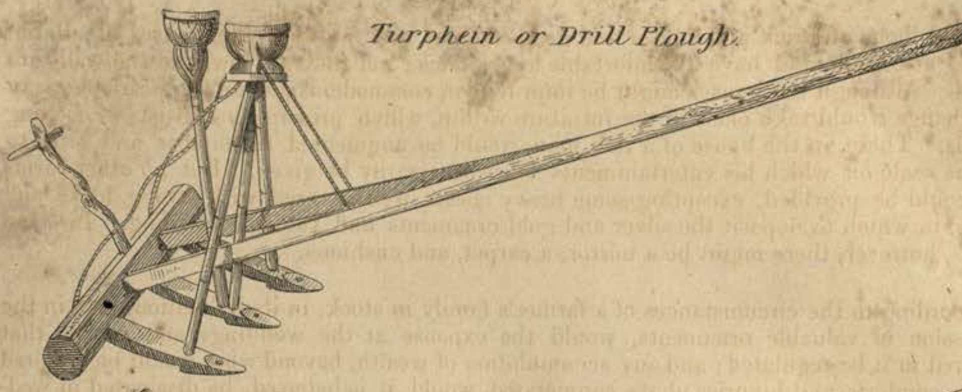
The more general the cultivation the more prosperous the village.

Of the villages of this collectorate, those in which the smallest proportion of the lands remains for pasture and grass are, although the assessment keep pace with the cultivation, the richest and most prosperous; and their condition plainly shows how little gaochur, or grazing land, is in reality required for the use of the village, and how much imposition is practised, in numerous instances, in stating large tracts, often quite fit for cultivation, as the old-established gaochur, or common pasturage of the village. Now it is said by experienced people that this gaochur presents little or nothing in the way of pasture longer than a month or two after the rains; while a cultivator of about 24 begahs can keep four head of cattle from the refuse of his land and grain. After the crops are off, the cattle feed some time in the fields, and during the growth of the grain (particularly jowar) the unpromising plants and the grass completely subsist them.

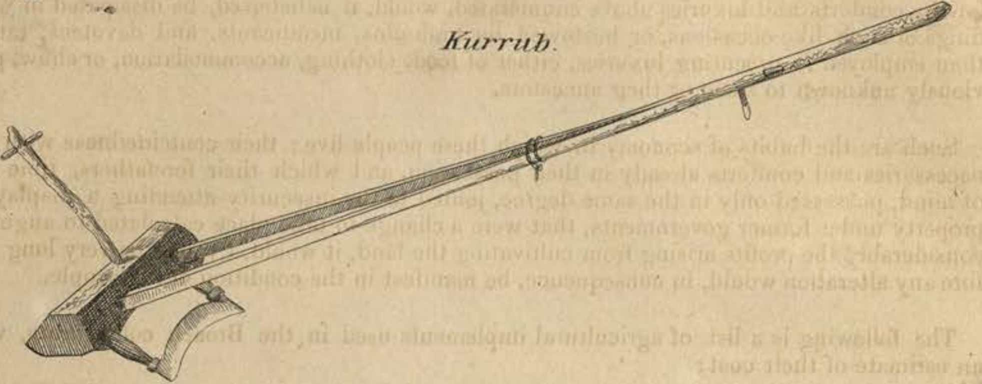
CHAP. IX.

Manufactures.

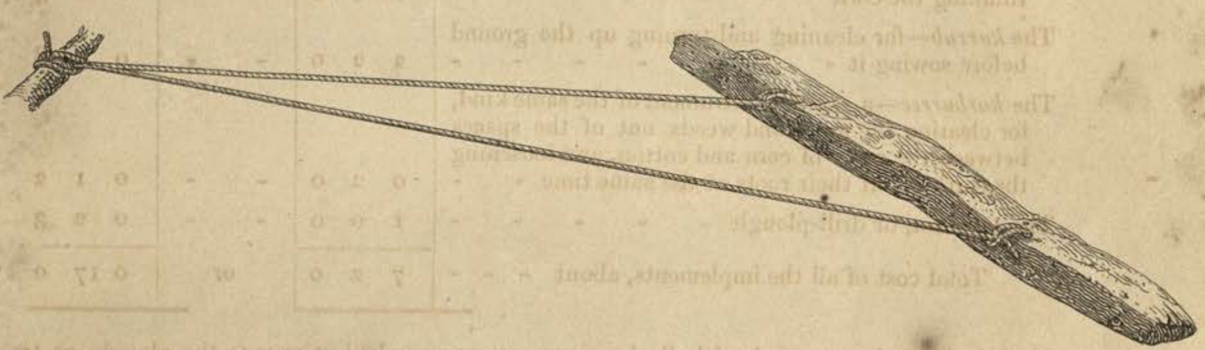
THE only manufacture for exportation worth notice in this collectorate is that of cloths in the town of Broach. These consist principally of coloured cotton cloths, so generally known by the term "piece-goods;" of coarse white cotton cloth, called by us dungaree;



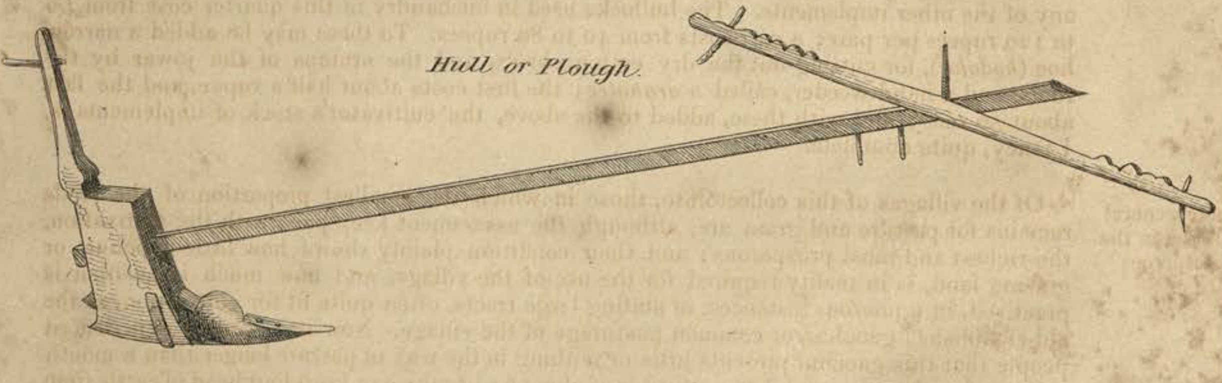
Turphein or Drill Plough.



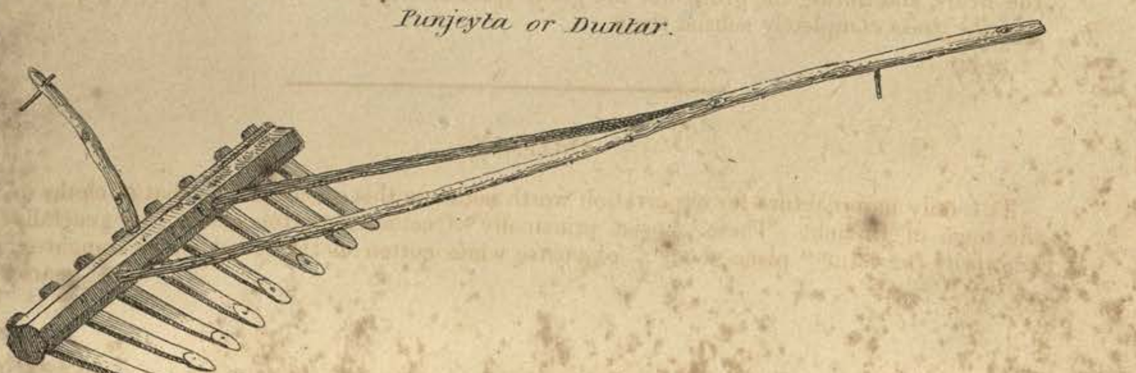
Kurrub.



Summar.



Hull or Plough.



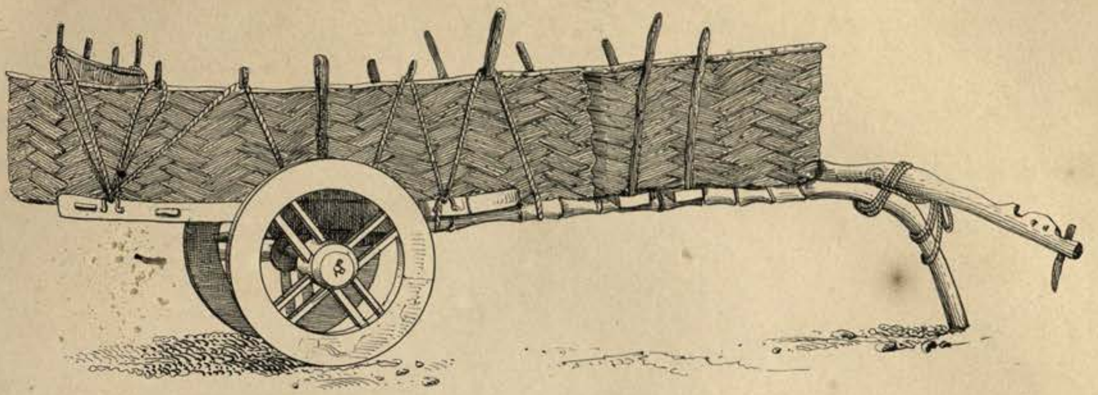
Punjeyla or Dunlar.

J. Basire, lithog.

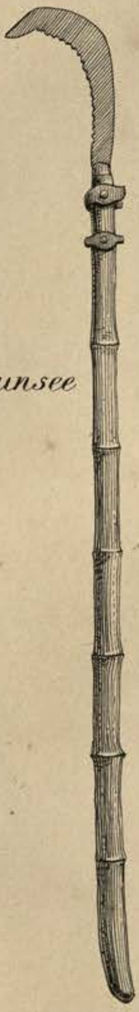
Ja.s & Luke G. Hansard & Sons Printers.

735. Ordered, by the House of Commons to be Printed, 16 August, 1832.

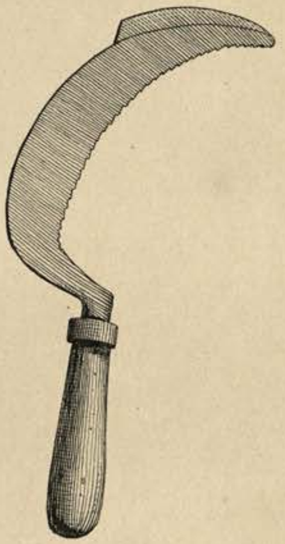
Gauroo or Cart.



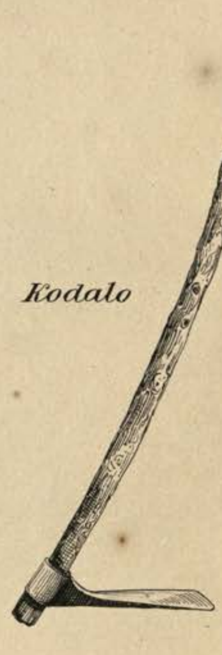
Waunsee



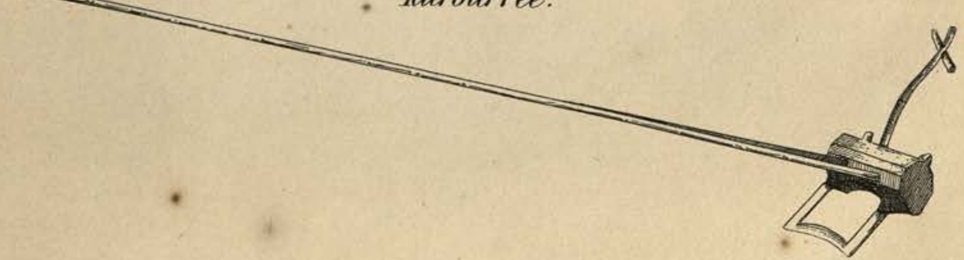
Drauntee



Kodalo



Kurburree.



J. Basire, lithog.

Jas. & Luke G. Hansard & Sons Printers.

Ordered, by the House of Commons, to be Printed, 16 August 1832.

coarse chintzes, turbans, &c.; and the Parsee weavers of Broach make fine dotees, baftas and doreeas, which are much esteemed throughout the country; they also make fine checkered cloths, and will imitate any pattern of Scotch plaid, or doylees. The best dotees and baftas resemble English cambric muslin, but do not come near it in regularity of texture; and as English cloth, of superior quality, can now be obtained at about half the price of the dotees and baftas, even on the spot where they are made, this manufacture is of course going rapidly to decay, none of these cloths being now made but to order from Baroda, Surat, Poona, &c. The value of the cloths of all descriptions manufactured at Broach for exportation amounts, in a year, to about four lacs and a quarter of rupees; the value of the cotton tape, about 600 rupees.

For the internal consumption of the city and the surrounding country, articles in iron, copper, brass, wood, leather, &c., are manufactured at as low a rate, and with as much skill, as in any of the great towns on this side of India. The blacksmiths, carpenters, builders, turners, shoemakers and tailors, are as clever as any native tradesmen of the same description. The shoemakers, in particular, are very extensively employed in making boots, shoes and saddlery for European officers and soldiers in the northern parts of Goojerat; and the articles they produce are uncommonly cheap and good. Tents are also made by the tailors quite as well, and perhaps cheaper, than they are made at Surat, the cloth, chintz, cotton ropes, poles, and all the materials, being manufactured on the spot.

Sea-ports and coasting trade.

In the whole collectorate there are five bunders, or sea-ports; viz. Broach, Tunkaree or Jumbooseer, Deygam, Gundhar and Dehej. The trade of the two first is considerable; of the three last quite insignificant. There is no foreign trade with these ports; the whole is a coasting trade; south, to Bombay and all the intermediate ports; north, as far as Mandvee in Kutch, and no farther. It is carried on, for the most part, by the single-masted vessels, usually known by the name of botilla, partly belonging to Broach, and partly to other ports. The imports are sugar, unwrought metals, woollens, cocoa-nuts, spices, and all kinds of Europe and China goods in use among the natives, with a small portion of teak timber, bamboos and rafters from Damaun and the other ports in that neighbourhood, and government stores: the exports are cotton, grain, other products of the soil, and a few manufactures.

Inland trade.

The inland trade consists of the goods imported, as above, from Bombay and Surat, lodged in warehouses, and passed into the interior in large two-wheeled carts, drawn by eight and ten yoke of oxen, which come to Broach, Jumbooseer, &c., for the purpose. But a small proportion of this traffic consists in the manufacture and produce of the collectorate, the exportation of grain by land being only occasional, when abundance prevails at home, and better prices are to be obtained at a moderate distance.

Shipping.

There are, belonging to the port of Broach, about 30 botillas of from 80 to 225 candies, or from 30 to 85 tons burthen. They are vessels without decks, and are rigged with a single mast and a very large square sail, with a small mizen and jib, all made of coarse cotton cloth, which is very light. The men who navigate them are called karwas, of whom about one-half are Hindoos, and the other half Mussulmans; they are, for the most part, natives of Surat. The crew of the largest of the above vessels commonly consists of 14, and of the smallest, 11 men, including the tindal or commander. The tindal gets eight rupees, and the lascars four rupees each, besides provisions, for a trip to Bombay and back. These are the only vessels belonging to the port that go to sea. The average of a passage to Bombay from the *town* of Broach may be five days, and of the return eight days. No compass is used, or reckoning kept, in this navigation; but sounding is much attended to. The provisions of these men consist of kidjeree, (a mixture of coarse rice and dal, or split-pease), and salt fish, with ghee, a little seasoning, and sometimes vegetables, but nothing else.

Merchants and bankers.

The merchants chiefly concerned in the trade of Broach are not residents of the place, but are settled at Bombay, Surat or Oogein, with branches of their establishment managed by agents at Broach. The surafs, too, are branches of houses, of which the principals belong to Baroda, Surat, Ahmedabad, &c.; but, besides the surafs, there are money-dealers, who make a business of lending at a high interest, both in the town and pergunnah: these are residents of the place, trading on their own account and capital. There are about five houses of this description in Broach, possessing capitals of from one lac to 20,000 rupees each. On deposits they will not allow more than an interest of three per cent. per annum. On loans the rate of interest demanded depends on the nature of the security; it is, however, never under nine per cent. per annum.

Sea customs.

The following is an account of the customs levied at the sea custom-houses of the different bunders of the collectorate for the years mentioned:

AN ACCOUNT of the Customs levied at the Sea Custom-Houses of the different Bunders of the Collectorate for the Years mentioned.

YEARS.		Broach.			Jumbooseer, or Tunkaree.			Gundhar.			Dégam.			Dehej.			TOTAL.		
		Rs.	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*	*Rs.*	*qrs.*	*rs.*
1815-16	-	1,21,586	2	17	-	-	-	-	-	-	-	-	-	-	-	-	1,21,586	2	17
1816-17	-	94,257	1	52	-	-	-	-	-	-	-	-	-	-	-	-	94,257	1	52
1817-18	-	99,953	2	80	*33,026	-	1	*781	3	59	*186	3	90	not opened -			1,33,948	2	30
1818-19	-	82,693	2	30	39,364	2	3	1,542	2	48	779	-	40	70	1	27	1,24,450	1	48
1819-20	-	74,631	2	86	26,200	2	59	2,148	1	23	1,178	2	16	66	2	95	1,04,225	3	79

The rate of customs is three and a quarter per cent. on the valuation of imports and exports generally; but on certain exports three per cent. The value of the imports and exports at the Broach custom-house, on which the former rate was levied, was, in 1815-16, rupees 14,77,726¾; and of the exports, on which the latter rate was levied, rupees 3,89,599¼. These duties formed about half the sum above shown; the rest consisted of customs on goods in the lump or piece, various items, fees, &c. The value of the cotton exported on the Company's account cannot, however, be included in the above valuations for any year.

General resources of the collectorate compared with its extent, population, the expense of its protection, &c.

The average annual Revenue of this collectorate from *the land* may, at the present time, be fairly reckoned at 21 lacs of rupees at the least. In 1820-21, the assessment on the land was rupees 23,01,532; and the state of the Jumbooseer, Amood, Dehej, Occlasier and Hansoote pergunnahs, warrants the expectation of a considerable increase in the course of the next 10 years. The additional Revenue derived from sea-customs, land-customs, and other sources, amounts to between two and three lacs; so that a territory, the whole surface of which contains 1,320 square British miles, 398 assessable towns and villages, and 224,000 inhabitants, and protected by only 300 regular troops (natives), contributes about 24 lacs of rupees a year to the public resources, the collections being made at the same time with unusual ease and economy.

CHAP. X.

Improvement not incompatible with an annual settlement of the Revenue.

THAT improvement is not inconsistent with an annual settlement of the Revenue, is apparent, I should think, from the following statement of the Land Revenue of the Broach pergunnah:—

STATEMENT of the LAND REVENUE of the BROACH PERGUNNAH, from our getting possession of it in August 1803, to the end of the Official Year 1820-21; Eighteen Years.

Year of Vikramajet or Sumwut.	Year Official, A. D.	Land Revenue under every Head.			Year of Vikramajet or Sumwut.	Year Official, A. D.	Land Revenue under every Head.		
		Rs.	*qrs.*	*reas.*			*Rs.*	*qrs.*	*reas.*
1860	1803-4	8,38,128	2	37	1869	1812-13	10,30,766	0	67
1861	1804-5	9,18,535	3	37	1870	1813-14	10,79,038	3	69
1862	1805-6	9,03,071	3	55	1871	1814-15	11,72,179	1	22
1863	1806-7	9,59,260	3	95	1872	1815-16	10,63,599	2	65
1864	1807-8	9,86,915	3	69	1873	1816-17	11,29,473	0	77
1865	1808-9	10,06,830	2	83	1874	1817-18	11,54,817	0	68
1866	1809-10	9,97,481	3	12	1875	1818-19	10,72,666	0	37
1867	1810-11	9,94,291	2	58	1876	1819-20	10,86,312	2	94
1868	1811-12	9,73,884	2	74	1877	1820-21	12,59,575	3	63

Statements

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* For nine months.

Statements of the Occlasier and Hansoote pergunnahs would exhibit a similar result. These two pergunnahs were ceded to the Honourable Company by the treaty of Bassein, 31st December 1802.

STATEMENTS of the Occlasier and Hansoote Pergunnahs.

NAMES of the PERGUNNAHS.	Annual Revenue for which they were ceded by the late Peishwa.			Land Revenue for Sumwut 1867, or A. D. 1810-11.			Land Revenue for Sumwut 1877, or A. D. 1820-21.		
	Rs.	qrs.	rs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.
Occlasier - - -	78,000	0	0	1,78,049	2	37	2,29,833	3	48
Hansoote - - -	85,000	0	0	1,48,626	0	81	1,99,475	3	43

Retrospect of our former possession of the different purgunnas of this collectorate, and of their Revenues then.

The British first got possession of the Broach pergunnah A. D. 1772, by conquest from the Nawaub. At that time, its revenues were divided between the Nawaub and the Gauikwar government; the Nawaub receiving 40 per cent., and the other 60 per cent. The Gauikwar ceased to receive a share from sumwut 1831, or A. D. 1775. In the ensuing year, 1776, Mr. Perrot being then collector, the Revenue of the pergunnah was rupees 3,69,953. In 1779–80 it was rupees 3,28,291. 0. 14., of which rupees 1,54,680 were returned in loans to the different villages to promote cultivation. In A. D. 1782, Mr. Corhran being then collector, the Revenue amounted to rupees 6,02,154.* The Broach pergunnah was delivered over to Sindia's agent, Baskur Mookun, A. D. 1783; and, in 1795–96, the Revenue amounted to rupees 6,26,459. 1. 50. It was taken again by us in August 1803, at the commencement of the war with Sindia.

The pergunnahs Occlasier, Hansoote, Jumbooseer, Amood and Dehej, were also British possessions of a former period: they fell into our hands, with other places, in consequence of General Goddard's operations, A. D. 1780, and were given up to the Peishwa at the same time as Broach was given to Sindia; that is, towards the end of the year 1783. Occlasier and Hansoote became again a part of the British dominions, by the treaty of Bassein, early in 1803; and Jumbooseer, Amood and Dehej on the 5th of June 1817, by the treaty of Poona, dated 13th June 1817.

Vestiges of an ancient Dutch factory at Broach.

There is a Dutch burying-ground at Broach, in which the tombs are still in a state of preservation, and with inscriptions quite legible. Some of these incriptions are of the following dates: August 23d, Aº 1654, perfectly legible; 10th September, Aº 1666; July 3d, Aº 1667; 9th January Aº 1704; 29th July Aº 1731; 1st November 1732; 17th March Aº 1744; 11th July 1746; —— 1758; 29th May, Anno 1761; —— Anno 1770. It is perceived, by the purport of the inscriptions, that all the persons belonged to a Dutch factory, which must have long existed in the city of Broach.

Geographical position.

The latitude of the town of Broach, according to several series of observations, by different observers with different sextants of the best make, is 21° 41′ 2″ north. Its longitude, deduced from that of Bombay, by very careful surveys up and down, is 73° 2′ 40″ east from Greenwich; the longitude of Bombay being, on the authority of General Reynolds, 72° 53′. It is situated on an artificial mound, and surrounded by a wall with towers, and is a place of strength as a native fortification.

Climate.

The climate of the collectorate is as healthly as that of any part of Goojerat, and perhaps more pleasant than the climate of those parts situated farther from the Sea. The rains are very moderate, compared with the same season at Bombay. It is so cold in the months of December, January and February, that Fahrenheit's thermometer sometimes falls to 40° in the open air at day-break. From the beginning of March till the rains commence, there are hot winds from the north and east, but only occasionally, perhaps once a fortnight; in these the thermometer will rise to 108° in a house. From the middle of April the prevailing wind is from the southward and westward. The climate of Goojerat, generally, is supposed a bad one. People are doubtless more liable to fevers from September to March, in Goojerat, than in the Deckhun, and other places subordinate to Bombay; but in this only is the difference of climate, as to healthiness, supposed to exist.

Inland navigation by means of the river Nurbudda.

The river Nurbudda is navigable for boats up to Tullukwara, a town on its north bank; distant, by the windings of the river, 65 miles from Broach. This navigation commences for the purposes of trade when the river rises in the monsoon, and ends when it subsides; comprehending, at the utmost, the months of July, August, September, October, November and December. Boats are employed in it of from three to thirty tons burthen. With a strong monsoon wind, they run up to Tullukwara in from three to five days, and return, by the strength of the current, in about the same time. The navigation of course becomes more difficult after September, when the water begins to subside; and the larger boats, which, when fully laden, draw about seven feet water, are not usually employed to go so high up after that month. Although the trade by the river goes no higher than Tullukwara, boats can navigate to Mokree, where farther passage is prevented by impassable falls and rocks. Mokree is about 19 miles from Tullukwara. The tide is perceptible at Ranapoor, about 35 miles from Broach, but no higher up the river. Small boats, without cargoes, go up and down, between Tullukwara and Broach, at all seasons. Salt, sugar and cocoa-nuts, are principal articles of export from Broach by this inland navigation. Mowra, honey, timber, grain, ghee and hemp are returned.

Language.

The province of Goojerat has a language of its own, which is, of course, the language of the Broach collectorote. The Mussulmans, however, with the exception of the cultivating borahs, and the mole-islams, or converted rajpoots, speak very good Hindoostanee. The Goojerattee is the mother tongue of the Parsees, wherever they may be settled or dispersed, and is very prevalent among the trading classes beyond the limits of the province: the character in which it is written very nearly resembles the Nagree. The knowledge of reading and writing is not general among the people; but the patells and principal bhagdars of villages are, for the most part, able to write.

A system of vaccination an accompaniment of the survey.

An assistant-surgeon was attached to the department, and he carried on an organized system of vaccination; by means of which not only every individual liable to the smallpox in the collectorate, but the inhabitants of many adjacent villages, were vaccinated. These gentlemen were, first, V. C. Kemball, Esq., who was removed to the Baroda presidency in November 1815; and was succeeded the following month by Thomas Marshall, Esq., who was made Statistical Reporter in November 1820; and was succeeded by H. Powell, Esq., who served till the 1st of December 1820, when the medical officer was finally removed from the department. These gentlemen, on the pressure of more urgent services, used to be occasionally taken away from the duties of their appointment; and about two years and a quarter were lost by these calls, and by their occasional ill health. The number vaccinated, from the commencement of the survey of the collectorate to its termination, amounted altogether to 29,747 individuals. Mr. Marshall, in a paper on the diseases of Goojerat, which is, I believe, destined for publication, says, "No malady generally incident to the native population of India is more deserving of notice than smallpox, whether we regard the extent of its ravages, or the value of the check which they have received, and may still farther receive, by the introduction of vaccination. This contagion seems to make a sweeping visit throughout the country about once in three years; five years are a long and very unusual exemption. At each visit, it is supposed that about two-thirds of all capable of receiving the infection are attacked, and of the attacked nearly one-half dies; of the other half, a considerable proportion, perhaps one-sixth, is left unfit for the ordinary duties of life, by total or partial loss of eye-sight, contraction of joints, incurable ulcers, or mental fatuity. Since the vaccine infection was introduced in 1812, in the neighbouring pergunnah of Broach, by my predecessor, the smallpox may be said to have altered the habit of its march altogether. It has, in that interval, (about seven years,) appeared twice, and the latter time very fatally, on the eastern boundary: but it made very little progress throughout the vaccinated villages, and never attained the force of a general contagion. In 1817 and 1818 I revisited the greater number of the villages where vaccination had been effected four or five years before, and made the most accurate inquires I could regarding the exemption experienced by the vaccinated subjects during the subsequent visits of the epidemic smallpox. I did not hear of a single instance of such a subject having been attacked, though the numbers regarding whom inquiry was made were not less than 7,000. The people seemed not to entertain the slightest doubt of the vaccine affection imparting the same immunity to the constitution as it acquires by once suffering the natural disease itself, though their suspicious reluctance to the introduction of any novelty would have led them loudly to proclaim any failure in the assurances held out to them, had any such occurred."

According to the above reasoning, 10,000 human lives have been saved; the good, therefore, that has been done in the way of vaccination would appear to be by no means one of the least of the advantages that have attended the whole proceeding.

Results of the undertaking where the adjustment of the claims went hand in hand with the survey.

The following are the results of the operation in the original Broach collectorship, where the survey and settlement of all claims to rent-free lands went hand in hand to an entire completion:

Broach Pergunnah.

	Begahs.	*wussas.*
Lands recovered from those claimed to be held free of the regular assessment - - - - - - - - - - - -	34,019	7
Waste land fit for cultivation, brought to light by the survey - -	16,499	16
Cultivated government land, in different villages of the purgunna, more by the measurement that the quantity previously estimated - -	17,842	17
Total - - - - - - -	68,362	0

But, in the first article, begahs 34,019. 7. of resumed land, a good deal of pussaeeta is included, which was only pointed out as such by the patells at the time of the survey, in hopes of its being allowed at the settlement, and the reannexation of which to the assessable land could not augment the resources of the village. Leaving every article of his description

tion out of the account, the remaining resumed alienated land to be separately assessed amounts to begahs 24,235.

Again, in the second article, in the waste land fit for cultivation, stated at begahs 16,499. 16., there were portions, in certain villages, which the patells declared to be gaochur, or grazing land, although an ample allowance was always made besides for the common pasture of the village cattle. Deducting these doubtful cases, and only reckoning the waste lands which the patells do not deny being available for cultivation, or agreed to pay revenue for the third year from the time of the settlement of the village, the amount will be begahs 11,759. 2.

And in the third article, the excess of cultivated government land, begahs 17,842. 17, after leaving out those villages in which it may not be practicable to raise the assessment to it, and only reckoning those in which such success is manifestly owing to the recent cultivation of waste lands, the net quantity actually in addition to what was before estimated and assessed, may fairly be taken at begahs 13,132. 12.

	Begahs.	*wus.*
Taking, then, the addition that has been made under the foregoing heads, with every modification, it amounts, in the pergunnah of Broach, to -	49,126	14
To which may be added the lands in grass, over and above the quantity allowed for pasturage, called beer, and which, before the survey, yielded little or no revenue, by the measurement begahs 12,888. 14.; of which there are doubtless fit and available for cultivation at least - -	10,000	0
Clear and certain augmentation of assessable lands in the pergunnah of Broach - -	59,126	14

OCCLASIER AND HANSOOTE PERGUNNAHS.

	Occlasier Pergunnah.		Hansoote Pergunnah.	
	Begahs.	*wus.*	*Begahs.*	*wus.*
Recovered from the alienated lands by measurement - -	8,128	7	10,825	14½
Waste land fit for cultivation brought to light, and measuring	20,372	13	6,583	10
Lands kept in grass, but arable and available, being exclusive of the portions allotted to the cultivators of Government land, and of what was deemed unfit for cultivation, or necessary for pasturage - - - - - - -	7,566	7	2,004	2
Cultivated Government land (pointed out as such) more by the measurement than the quantity previously estimated -	10,630	2	8,665	19½
Total - - - - *Begahs*	46,697	9	28,079 46,697	6 9
Total Augmentation of the Assessable Lands - - - *Begahs*			74,776	15

The same reasoning applies to the recovered lands of the Occlasier and Hansoote pergunnahs, under the three different heads, as appears under the Broach pergunnah, but particularly as to the waste lands in the Occlasier pergunnah; but the addition that has been made, allowing for every modification, may be taken in the Occlasier and Hansoote pergunnahs at 60,000 begahs.

Besides these acquisitions, a record was formed, and is lodged in the collector's office which contains a plan of the lands and boundaries of every village; shows the situation and measurement of every field of rent-free land in every village; gives the name and place of residence of every landholder, with the number of his fields, and their situation and measurement, as before mentioned. This record is calculated to prevent all future question as to the rights of individuals, and effectually to put a stop to any encroachment hereafter on the Government lands.

The plans and statements are finished in a very superior style, and the value of them will increase with the lapse of time. There were, moreover, formed in duplicate and lodged in the office of the Secretary to Government at Bombay, as well as in that of the collector of the district, a plan of each pergunnah separately, and of the whole collectorate united, constructed from the village plans, reduced from the original scale of six inches to one British mile, and joined; and the connexion of the village plans for this purpose was a proof of the accuracy of

Appendix, No. 115.

Landed Tenures and Revenue Settlements.

of each and of the whole. The pergunnah and collectorate maps show, not only the position, but the boundary of every village, and every topographical particular of the face of the country.

SPECIMEN of a Village Account of Disbursements for One Year; Umlesur, Broach Pergunnah.

				Rs.	*qrs.*	*rs.*
Payments to Government:						
Jumabundy				12,402	–	–
[1] Vèyrah				3,100	2	–
[2] Baubtee; viz.						
Grasia beyt	*Rs.* 28	–	–			
Furnavees' ghee	10	–	–			
Jotee Ling	3	–	–			
Ruzza beyt	6	–	–			
Ghas Ka Durroga	1	1	–			
Jemadaree	1	–	–			
Kurrub	65	–	43			
Sootur chamra	11	–	–			
Lulloobhaee's ghee	11	–	–			
Beyts to the tannah	4	–	–			
				140	1	43
Total Payments to Government - - *Rs.*				15,642	3	43
Payments other than into the Government Treasury:						
The Havildar } sent by Government	*Rs.* 37	–	–			
Malzuptee } sent by Government	24	–	–			
Meta, or tullatee: pay, *Rs.* 101; paper, *Rs.* 15	116	–	–			
[3] Village havildar	36	–	–			
Dhurmada; fixed charitable allowance	8	–	–			
[4] Broach moody	81	–	–			
[5] Village moody	251	–	–			
[6] To the mujmoodar, in lieu of the produce of his pussaeeta	63	–	–			
Mujmoodaree	54	–	–			
Desaeegeery	256	–	–			
The tehsildar; sent by Government	30	–	–			
[7] Purchoorun; sundry small charges	351	–	–			
				1,307	1	–
Total Disbursed - - *Rs.*				16,950	–	43

REPORTED

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[1] An established advance of 25 per cent. on the jumabundy. Calling this proportion of the assessment a "veyrah," is peculiar to the Broach pergunnah. "Veyrah" and "suwaee juma," mean extra collections, although now as much an acknowledged part of the Revenue as the jumabundy.

[2] These articles of baubtee are supposed to have been originally, for the most part, collected for individuals; and, on their being disallowed, the collection was continued on account of Government.

[3] A village havildar, in addition to the one sent by Government, is unusual.

[4] This is for victualling the patells, and others, going to the city on the business of the village.

[5] For victualling Government servants, and others, who, as visitors or strangers, may be entitled to be fed at the village expense.

[6] His land is probably held by one or more of the bhagdars.

[7] Particulars of the Purchoorun:

	Rs.	*qrs.*	*rs.*
To a peon of the mujmoodars	–	2	–
For iron	–	2	–
To a peon of the mujmoodars	–	2	–
To a peon from the Adaulut	1	–	–
A donation to a priest of Runchorjees	5	–	–
Government peon, to call the patells	–	2	–
For writing a petition to the surkar	1	–	–
Patell's chuveyna	1	–	–
[Chuveyna is parched gram, or some such species of dry food, carried by persons going on a long journey, to satisfy their hunger on the road, or before they come to a place where they can get dressed victuals.]			

Patell's

REPORTED Highest Prices of GRAIN, &c. in Eleven different Years, viz. from 1866 Sumwut, or A.D. 1810, to 1876 Sumwut, or A. D. 1820.

YEARS.		Per Kulsee of 16 Maunds, or 640 Seers; equal to about 640 lbs. English.										Ghee, per Maund.	Deewél: Oil of Erindee, or Deewélee, per Maund.	Tél: Oil of Tull per Maund.
Sumwut.	A. D.	Jowar.	Wheat, Katha Ghoon.	Dangur, coarse Rice.	Bajeree.	Kodra.	Baota.	Mut,h.	Chunna.	Toour.	The Dâl of Toour.			
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1866	1810	9	11	11	15	8 ½	–	11 ¾	10 ½	10	18	11 ½	3 ¾	7 ½
1867	1811	13	13	11 ½	14	9 ½	–	12	10	12	18	11 ½	3 ¼	5 ¾
1868	1812	18 ½	21	13	16 ½	10	11	12	17	12	16	10 ¾	3	4 ½
1869	1813	32	38	30	48	24	26	36	33	31	42	15	6 ½	6 ½
1870	1814	26	37	24	36	17	32	32	28	24	34	13 ½	7 ½	9
1871	1815	15 ¼	18	14	18 ¼	9 ¼	13 ¼	14 ½	18	14	19	13 ¼	4	5
1872	1816	13	18	15	16	12	13	11 ¾	18	13 ½	19	10 ¾	–	4
1873	1817	16	17	13 ½	16	10	11	11	16	12	17	11 ½	3 ¼	5
1874	1818	15 ¼	15 ½	13	15 ½	11	12	11	14	12 ½	17	12 ½	4	5 ½
1875	1819	18	18	14 ¼	16	13 ½	12	13	16	14	20	15	–	8
1876	1820	28	39	19	39	18	26	22	27	18	26	14	5 ¼	9

PRICES

	Rs.	*qrs.*	*rs.*
Patell's expenses at Broach	2	–	–
To a government peon about bhookundass	–	3	–
To a - ditto - about jowar	–	1	–
To a - ditto - about kuppas	–	1	50
To an adaulut peon about Lulloobhaee	–	1	–
To - ditto - about - ditto	–	2	–
To a peon about kuppas	–	2	–
To an adaulut peon for a taboot	1	–	–
Imaun Fukeer	1	–	–
To an adaulut peon coming for Deoojee Patell	–	1	–
To two peons about kuppas	1	–	–
To Byragee Naugga	2	–	–
To bowayâs, or strolling players, at sundries	16	–	–
Expenses of the wheels, or little machines for separating the seed from the cotton (churka)	7	–	–
For writing a petition	1	–	–
Gave away at the hooly	–	2	–
A peon about the jumabundy	1	–	–
Fowl? (*not distinct in the original*)	1	–	–
To a peon coming to call the patells	1	–	–
To a brahmin, from Juggunnathjee Maharaj	2	–	–
To an adaulut peon	–	2	–
To a peon about kuppas	–	2	–
To a ditto about ditto	–	2	–
For two godras, or quilts	6	–	–

[These quilts, used for covering at nights, are supplied at the village expense to the Government servants stationed at the village. Travellers who put up at the village are also accommodated with them, if required.]

To a peon about wanta kuppas	–	2	–
To peons (three times) about kuppas	1	2	–
To a brahmin with a kunkotree	1	–	–

[A kunkotree is a letter or card of invitation from another village to a wedding. It is fairly written on ornamental paper, and the bearer of it always gets a small present.]

To a peon about cotton	1	–	–
Chandla to a sookul	2	–	–

[Chandla is a present sent to a man when a wedding is about to take place in his family; and thus a kind of subscription is raised among a person's relations, friends, and acquaintances, to help him to defray the charge of marrying a daughter or son. These tokens of good-will are always reciprocal; they are occasionally from villages to individuals, as in this instance.]

To

PRICES of GRAIN, &c. in certain Towns of Central Goojerat, obtained at each of them respectively in February and March 1820, (Sumwut 1876.)

—	Per Kulsee of 16 Maunds, or 640 Seers; equal to about 640 lbs. English.										Ghee, per Maund.	Deewél: Oil of Erindee, or Deewé-lee, per Maund.	Tél: Oil of Tull, per Maund.
	Jowar.	Wheat, Katha Ghoon.	Dangur, coarse Rice.	Bajeree.	Kodra.	Baota.	Mut,h.	Chunna.	Toour.	The Dâl of Toour.			
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Baroda. 17th Feb.	26	36	24	35	20	15	24	26	25 ½	38 ½	12 ¼	[illegible]	6 ½
Kaira, 25th Feb. -	24	32	20	32	16	13	21	25	24	36 ½	11 ¼	5 ½	6 ½
Ahmedabad, 4th March - -	24	32	20	32	16	13	21	25	24	36	10	5	6
Nurreead, 11th March - -	25	35	22	34	19 ½	14 ½	22 ½	24	25	38	11 ¼	5 ¼	6 ½
Pitlad, 13th March	26	38	20	36	20	15	23	27	24	37	11 ¼	5 ½	7 ¼
Sumwut 1847, A. D. 1791, a year of the most destructive famine ever known	40	49	30	41	25	- -	40	44	40	60	15	6	8

In sumwut 1847, the famine raged as destructively in the Baroche zilla as in other places. So great an impression did it make, that the people are now much in the habit of considering that year as an era from which to count.

In sumwut 1869 and 1870, (A. D. 1813 and 1814), the famine raged destructively in the northern and central parts of Goojerat; but few or none of the inhabitants of the Baroche zilla died of want in those years, although many emigrants from other quarters perished in these purgunnas. In the latter half of 1819, and the greater part of 1820, the scarcity was so great that the bulk of the population was severely distressed, although none died of want: this was owing to two successive seasons of excessive heavy rain. It seems to be the fact, that the great mass of the inhabitants is better able to obtain food at a high price now, than it was thirty years ago.

	Rs.	*qrs.*	*rs.*
To a peon about jowar - - - - - - - - - - - - - -	–	1	50
To koombar's or potter's wheel - - - - - - - - - - -	–	1	–
Flags for Mahadeeo's temples, the Peer's-place, Bhowany's temple, and the burr-tree	5	–	–
To four parties of byraghees - - - - - - - - - - -	8	–	–
Chandla to Jussoobhae Desaee - - - - - - - - - - -	4	–	–
Kose, or leather water-bag and rope for the village well - - - - - -	7	–	–
Building a hut for the village washerman - - - - - - - - - -	15	–	–
To the bharote - - - - - - - - - - - - -	5	–	–
To the Bharbhoot boatmen - - - - - - - - - - - -	15	–	–
[A yearly payment to this ferryboat, for ferrying all people belonging to Umlesur, who may have occasion to cross the Nurbudda there.]			
To Sookul Balkurshun - - - - - - - - - - - - - -	1	–	–
[A sookul is a priest of lay brahmuns.]			
Cart hire - - - - - - - - - - - - - - - -	1	–	–
Ameer, or Mahomedan singer of Dehej - - - - - - - - -	–	2	–
Music and singing before Thackorjee - - - - - - - - - -	5	–	–
A debt to Moror Lala paid - - - - - - - - - - - -	15	–	–
To Nudjoo Meeah - - - - - - - - - - - - - - -	1	–	–
To Hurree Bhut, a brahmin of Broach - - - - - - - - -	1	–	–
To a Mecca fukeer; a Mussulman devotee who had been to Mecca - - - -	–	1	–
Cart hire of tiles - - - - - - - - - - - - - -	1	–	–
To a Broach hudjam or barber - - - - - - - - - - - -	1	–	–
To a brahmin of Runchorjees - - - - - - - - - - - -	–	2	–
To a nurwang gosaeeng - - - - - - - - - - - - -	–	2	–
Oil from the Gaunchees, 2 ½ maunds - - - - - - - - - -	10	–	–
[The Government servants and tullatee stationed at the village, and travellers putting up at it, or requiring torch-light on the road, get oil for burning at the village expense.]			
To a peon coming to call Suntoke Patell - - - - - - - - -	–	2	–
To a brahmin with an invitation from grasias - - - - - - - -	–	2	–
To a mendicant brahmin - - - - - - - - - - - - -	–	2	–
Chandla to Bana Bhaee - - - - - - - - - - - - -	10	–	–
Expenses at Mahadeoo's temple - - - - - - - - - - -	1	–	–
To the Government chobdar - - - - - - - - - - - -	1	–	–
Expenses of the patells, while attending the adaulut at Broach - - - -	4	–	–

Appendix, No. 116.

Appendix, No. 116.

Revenue Letter to Bombay, 23 May 1827.

EXTRACT Revenue Letter to *Bombay*; dated 23d May 1827.

Par. 54. WE have perused this report of Colonel Williams with great interest, and have derived from it valuable information. We see that Colonel Williams prosecuted the important operations committed to his charge with the same intelligence and care to the end, which merited so fully our approbation at their commencement. You now possess, as far as this survey has extended, an accurate record of the quantity of land belonging to each village, divided into its different kinds; you know the boundaries of the villages, and the extent and boundaries of each field within the village; you are also acquainted with the crops which are raised on the several kinds of soil, and the modes of cultivation. These are important helps towards appreciating accurately the value of the lands, and the assessment which, without encroachment on the due encouragement of the cultivators, they are capable of bearing. With all these helps, however, much difficulty, in accurately adjusting the demand of Government, still remains. We cannot adduce a stronger illustration of the insufficiency of a survey value, as the standard of an immediate assessment, than by calling your attention to the 88th paragraph of the report, wherein it is observed, that "the average annual Revenue of this collectorate from the land might be fairly reckoned at 21 lacs of rupees." The assessment for 1820–21, which proved to be so oppressive, very little exceeded the amount so reported; we must therefore recommend great caution in making additions to the assessment, any excess in which is productive of the worst of consequences. As evidence in courts of justice, the determination of boundaries between villages will be of the greatest importance, wherever disputes between villages occur; and the determination of the extent and boundaries of fields will be of use in deciding on disputes respecting the property of individuals within the limits of villages. With respect to property within the villages, however, the information afforded is still too general to go far in determining the questions which may arise. These questions, Colonel Williams thinks, may always be determined most advantageously by the villagers among themselves; but his opinion of the excellence of village decisions is far too absolute. Village communities can be unjust as well other bodies; and it may always happen, that the power in the village shall pass into the hands of one, or a few individuals, disposed to use it to the oppression of the rest. Whatever the villagers choose to arrange among themselves, it is desirable that they should arrange; but these determinations can be safely confided in only when every individual who is aggrieved, however poor, possesses the means of obtaining redress, which, from the distance of the courts, and the expense of suits, the ryots in general are at present wholly deprived of.

55. It is this circumstance, which Colonel Williams appears to have overlooked, that gives its value to a ryotwar over a village settlement, because the officer of Government, having no motive to favour one ryot more than another, is much more likely to make the distribution impartially

		Rs.	*qrs.*	*rs.*
Cart hire		3	–	–
A party of gosaeengs		2	–	–
Chandla to a grasia		16	–	–
A sheet to a naked devotee		1	–	–
To certain sookuls and others, annually		4	–	–
The two durwans or keepers of the two gates of the fort of Broach		2	–	–
Dustoor, or established present to the malzuptee and havildar		5	–	–
To a brahmin of Runchorjee		1	–	–
Placed upon the Pooraun		1	–	–
A deficiency in gram furnished the surkar		18	1	–
Expenses of feeding the brahmins of the village at the temple of Mahadeoo, once in every year		40	–	–
A peon about the mujmoodar's dustoor		–	2	–
Losses from bad money		15	–	–
A bell for the temple of Mahadeoo		10	–	–
Advances made by Hureebhaee Dyaul	*Rs.* 10 2 –			
Ditto made by Suntokee Wallub	32 – –			
		42	2	–
A Teylia brahmin, annually		2	–	–
To a party of nutts		2	–	–
To the chobdar of the adaulut		1	–	–
To Byragee Laldas		1	–	–
Chandla to Bugwan Bapoo		2	–	–
To Kausy Mehmood's mooreed or disciple		1	–	–
To a brahmin of Thakojee's		1	–	–
To a peon coming to call Suntoke Patell		–	2	–
To a Kowrea brahmin		1	2	–
Rs.		351	–	–

impartially, than where it is left to the villagers themselves, when the influence of the powerful is likely to be but too successfully exerted to impose an undue share of the burthen upon others.

56. Upon a full consideration of the arguments which you adduce in favour of a settlement, at a permanent rate, of the district of Broach, we are disposed, to a certain extent, to admit their validity. We agree with you in thinking, that "after having possessed the district for a period of 20 years; drawn forth its resources to the utmost practical extent; ascertained the tenures that exist, and the rights of the Government and of the community; it is now expedient to fix the assessment, for the future, at a permanent rate; to leave the proprietors the advantages derivable from such measure, from the cultivation of more valuable products, or from the application of the genius and talents of the agriculturists to the prosecution of other schemes, to the augmentation of their wealth and comfort, in which individuals have every incitement to engage, when they know and feel that the demands of Government upon their labours are fixed, and that the surplus of their earnings, whatever it may be, they may enjoy in perfect security under the fostering protection of the British Government."

57. The most valid objections hitherto urged against such an arrangement have been founded on our ignorance of the real value of the land, and of the interest possessed in it by different classes of individuals.

58. To the assessed and cultivated lands in this district these objections, we trust, can no longer apply; and the period which has elapsed since the time of Colonel Williams's survey must have afforded you ample opportunity of comparing his valuation with the existing assessment, and ascertaining what may be considered a fair and adequate assessment for the future.

59. From the preceding remark you will perceive that we are decidedly favourable to the general introduction of a ryotwar settlement; but as it may not be practicable to effect this object in villages where the hereditary proprietors and cultivators either hold in common or are entitled annually to interchange their lands, we direct, that in the latter description of villages the settlement shall continue, as heretofore, to be made annually with the proprietors and cultivators. In all villages situated within the district which may admit of direct settlements being concluded with the hereditary occupant for specific portions of land, we authorize you to conclude a settlement for a period not exceeding 30 years, and the life of the person with whom the engagement is formed, neither prescribing to you, in all cases, a strict conformity to the average of the assessments of past years, nor to the valuation of the survey. We must, however, earnestly enjoin you to refrain from entering upon this important measure until you are enabled to employ an experienced Revenue officer to effect the settlement village by village. You should impress upon his attention the duty of observing the utmost caution to protect all parties claiming any interest in the land.

60. With this object it will be desirable that a clause should be introduced into the pottah, declaring the same to be liable to revocation or alteration in every case where it may be proved, within a reasonable and limited period, that the interests of third parties have been unduly affected by such pottah. It should also be understood, that the parties engaging will not be held liable to forfeit the rights acquired by the pottah in consequence of their inability to discharge their Revenue instalments, whenever that inability may be occasioned by adversity of season, or other public calamity which the parties engaging could not possibly avert. In such cases we are desirous that the engaging proprietors and cultivators should have the benefit of remissions, on the same principle as if the settlement had been made for a single year. Above all, we recommend to you great care to avoid the evils of over-assessment, as equally destructive of the best interests of the public and of the Government.

61. We are satisfied, that should you succeed in introducing a well-defined ryotwar settlement in a few villages in each pergunnah, the advantages that will accrue to the ryots of those villages, from the establishment of fixed and moderate rates of assessment, will, at no distant period, induce the proprietors and hereditary cultivators of such villages as may continue under annual assessments, to make the necessary arrangements amongst themselves for participating in the advantages which must result from a settlement which secures to each individual proprietor the undisturbed enjoyment of his improvements.

62. As we entertain a high opinion of the ryotwar settlement which has been successfully introduced into the province of Coimbatore, we desire that you will obtain from the Government of Fort St. George information respecting the nature and principles of that settlement, with the view of introducing similar arrangements, in all practicable cases, into the provinces under your Presidency.

63. We perceive that much difficulty is still to be encountered in determining the numerous questions which remain relative to the unassessed lands, a great amount of which is held, in the opinion of Colonel Williams, without any valid title. With our views in general respecting those questions you are already acquainted; and in such a case it is impossible to frame any but general instructions. They are questions of policy as well as equity; for it may frequently be inexpedient in Government to enforce claims which may be perfectly just. We desire, that whenever the question of right is doubtful between Government and the private party, the private party may have the benefit of the doubt. In cases, too, in which the question of expediency may be doubtful, that is, when it is questionable whether Government may not, from the difficulty of establishing their claim, from the irritation or alarm it may create, or other ways, lose as much by enforcing a claim as by waiving it, the latter course is that which good policy, we believe, will in general recommend. This, however, does not mean that the interests of Government in the Revenue derivable from so great an

Appendix, No. 116.

Revenue Letter to Bombay, 23 May 1827.

an extent of land are to be treated with negligence. An accurate and efficient inquiry must be prosecuted, and no claim abandoned without an adequate reason capable of being adduced.

64. The evidence afforded by Colonel Williams of the ready conversion of men of military and predatory castes and habits into peaceable and industrious cultivators is of the highest importance, and should be carefully turned to profit, as occasions in the course of your administration present themselves.

65. The death of this meritorious officer, since his return to Europe, has been to us a subject of deep regret.

Appendix, No. 117.

Appendix, No. 117.

Minute by the Governor, 6 April 1821.

MINUTE[*] by the Governor, dated 6th April 1821.

Ahmedabad and Kaira.

1. EACH of these collectorates contains two sorts of villages, khalsa and grassia. The former are directly under the Government, the latter are held by a grassia chief, to whom the Government looks for Revenue, and formerly looked for maintaining order. The most striking division of the grassia villages is those held by rajpoots, or grassias properly so called, and those held by coolies, generally termed mowass. The former, though foreigners, were in possession of Guzerat when the Mussulmans invaded it: they retained some talooks and villages at that time, and they recovered others by encroachment on the final weakness of the Moguls. They are at once a more civilized and a more warlike race than the coolies; and it is perhaps owing to those circumstances, as well as to their having more recently possessed the government of the province, that their claims appear to be much more respected than those of the coolies. The latter, though probably the aborigines, seem generally to be considered as rebellious, or at least refractory villagers, who have, from the weakness of former governments, eluded or resisted the just claims of the circar. Both pay a sum to Government, which Government appears to have had the right to increase. It was not usual to interfere with the internal management of their villages, or to examine the state of their receipts. Our Government has asserted the right, without always assuming the exercise of internal interference; but it is only of late that it has begun to inquire into the collections, by establishing tullatees in grassia and mowass villages. The whole of the pergunnah of Dhundooka, Ranpore and Gogo, except the cusbas (or chief towns), are in the hands of grassia rajpoots, as is a considerable part of Dholka: there were a few also in Veerumgaum, which have been swallowed up during the exactions of the Mahrattas. The cusbattees of Dholka, though Mussulmans, and the chief of Tatree, though a coombee, and though both differ from the others in the nature of their tenure, may yet be reckoned in this class: but by far the greater number are rajpoots; they resemble their neighbours and brethren in Shalawar, but are more intelligent and respectable. The chiefs of Lurvice and Bhownuggur are among the number of our subjects in those districts, though they have large possessions elsewhere. They are all quiet and obedient. Tullatees have been introduced into the villages of those of Dholka, and all their Revenue but 20 per cent. of their own share, after deducting that of the ryots, is now levied by Government. The police, also, has either been committed to moonshee patells, in a manner independent of their authority, or left in their own hands, subject to all restrictions of that humble officer of the police. The others are still on their former footing as to Revenue; but they are under the Adawlut, and are either themselves agents of the magistrate, or are superseded by their patells. The principal mowassees are the coolies of Chowab, and those of Puvunty, Hursole and Morassa districts. The former are quite reduced, have received tullatees, and pay all their Revenue but 25 per cent.; but the latter maintain their independence, and in some instances their rebellious and predatory spirit.

Rent-free land and quit rents.

2. The land of villages immediately under the circar is divided into nukroo, salamee and tullput. The nukroo is, or has been, rent-free; the salamee pays a quit-rent, increasing with the prosperity of the field, but no specific share of the produce; the tullput is that which pays a fixed proportion of the produce to the circar.

3. The principal divisions of nukroo and salamee are[†], 1st, waunta; 2d, wuzeefa; 3d, pussaita; 4th, vauchan; 5th, gerauneea; 6th, harreeo, runwutteeo and palleeo; 7th, grass; 8th, puggeeo, barreeo and cooliapa; 9th, kovellee, pussaita; 10th, mulluk nukroo; 11th, sir zeemeen; 12th, dubanneeo. 1st, Waunta was originally a fourth of the land of each village left or restored by the Mogul government to the grassia, who was originally proprietor of the whole. It is now reduced by sale, mortgages and encroachments of the patells, and of the Government officers, until it has ceased to bear anything like its original proportion to the tullput. It is sometimes managed by the proprietor, who pays a quit-rent to Government; but it is very often managed by the patell, who pays a pecuniary amount to the proprietor.

4. 2d, Wuzeefa, though strictly an allowance to religious persons of the Mahomedan

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[*] The original is, in many cases, obscure and defective.

[†] *See* Captain Robinson's Letter on Minor Tenures.

faith, seems here to be extended to all grants by the kings to individuals, whether from charity, favour or reward for services. Many of the lands held by this tenure have been transferred by gift or sale, lost by encroachment, or subjected to assessment, so as to lose their character of rent-free lands.

5. 3d, Pussaita includes the lands assigned to district and village officers, and likewise the lands allotted by any besides the kings to brahmins, bhats and other Hindoo religionists, as well as to temples, mosques and fakiers.

6. 4th, Vauchan are lands sold; and 5th, gerauneea, lands mortgaged by patells, to enable them to pay the Revenue and other expenses of the villages or of their own. Both vauchan and gerauneea may be nukroo or salemee, as they are made over entirely free or subject to the payment of a quit-rent, or as they may have been subjected to the last payment by the encroachments of the circar. Gerauneea may be, 1st, single gerauneea, where the property is to be held till the debt be paid; 2d, wulludaneeo gerauneea, where the produce is given up to the mortgagee until the debt be paid with interest; 3d, urvadeea, where the land is only to be held for a fixed period; 4th, san gerauneea, where the land is not to be taken possession of until the mortgager has failed in his stipulated payment.

7. Harreeo is land granted to persons whose estates have fallen in defence of the village runwutteo, to those who have fallen in attacking others, and tullio to bhauts or others who have died by traja in its cause.

8. Grass is a sum paid to a powerful neighbour or turbulent inhabitant of the village, as the price of forbearance, protection and assistance.

9. Puggeeo, barreeo and cooliapa are lands held by coolies, similar to the waunta held by rajpoots; but it is thought that most of them are usurpations on the timidity of the patells, clothed under the respectable semblance of waunta.

10. Kovellee is land granted rent-free, or for a salamee, to a person who has dug a well.

11. Mulluk nukroo, a favourable tenure of the mulluks of Tasra alone.

12. Sir zemeen, land granted by an owner of waunta to his wife, and still held by her descendants, though the rest of the waunta has escheated to Government.

13. Dubanneeo, usurpations. Almost all these classes may be nukroo or salamee, according as the grant is full or with the reservation of a quit-rent.

Tenure of Government land or tullput.

14. The rest of the lands of every village are tulput, or the property of Government. This land is cultivated by ryots, who hold it on different tenures, pay their revenues in different modes, and are under different forms of village government. The commonest tenure here is that which is also commonest throughout India. The ryot holds his land on a general understanding that he is not to be dispossessed as long as he pays his rent, which, though not fixed, is regulated by the custom of the village. He receives a portion of each of the three different classes into which the land is divided, according to its fertility; and he is obliged to cultivate the bad, as the condition of retaining the good land. This is almost the only tenure in Ahmedabad, and it is very common in Kaira likewise; but in many villages in the latter zillah there is a more complicated tenure, called thattabundee. Each ryot receives a perpetual lease of a portion of the best land, which is called his vaita, and which is assessed much above its value; along with this he receives a portion of inferior land, at a favourable rate. The vaita varies from one to four begahs, and the other land bears a proportion to the extent of the vaita. All cesses fall on this vaita; and so completely is it the scale for regulating the payments of the ryots, that he is compelled to increase it if his circumstances improve, and allowed to diminish it if his means fall off. Should he throw it up entirely, he must sink into a common labourer, and would not, while he remained in the village be permitted to cultivate on his own account rent-free land, or even land belonging to another village. These tenures greatly resemble that used in the southern Mahratta country, where the vaita is called chalee. Zumeen, a third practice, is for a ryot to take out a written lease (called gunwut), generally engaging the land for a year, at a rate specified in the lease. It seldom extends above one year. This is not uncommon in the Kaira zillah; but in that of Ahmedabad no ryot takes a writing, unless when he has obtained an increasing lease, for the purpose of digging a well or making some similar improvement. These are the differences in tenures; unless it be considered as one that Musselmans, rajpoots, coolies, and all the classes who are less skilful in cultivation than their neighbours, pay a lighter rent.

Manner of paying the Revenue; baugbuttee and beegotee.

15. The modes in which the Land Revenue is usually paid are two; in kind, by a division of the produce, which is called baugbuttee; or by a money rent, regulated by the value of the land, and likewise by the nature of the article cultivated. This is called beegotee. The shares of Government and the ryots on the baugbuttee plan vary in different places; but in general it is thought Government is entitled to one-half of the crop cultivated during the rainy season, and from one-third to one-fifth of that cultivated in the dry weather, if raised by irrigation; if not irrigated, a larger portion is taken. The land paying beegotee is divided into three classes, according to its fertility; and it pays a higher or a lower rent, as it may belong to the first or to an inferior class. But as this classification has not been found sufficiently minute, the rent further varies in some villages according to the species of produce cultivated on the land. Thus, in one district, bedjuree and sowarry pay on the first sort of ground four rupees per begah; on the second, three rupees; and on the third, one rupee and a half. Sugar-cane pays on the first sort 20 rupees per begah; on the second, 17 rupees; and on the third, 10 rupees. Some circumstances raise the beegotee, such as the use of well-water and manure; and others dimish it, such as the distance of the land from the village; but the proportion between the different kinds of land and of produce is still kept up.

16. The beegotee also varies in different villages, and this justly; for many circumstances, such as the distance of the market, &c. greatly alter the value of the produce of a begah of land of equal fertility. In some villages the three classes of land were subdivided

Appendix, No. 117.

Minute by the Governor, 6 April 1821.

on the same principle, and there the land pays according to its fertility and other advantages, without reference to the produce. This last is the case in almost all the villages of the Kaira district. Even in villages of Kaira, where there is a reference to the produce, it is only in lands watered from wells. In some villages inhabited by coolies, Mahomedans, and other bad cultivators, every begah pays the same rent, without reference to its fertility, produce, or situation. This mode of payment is called ghatta chass. In every poor village uninhabited by coolies, ryots sometimes pay a fixed sum for the whole land they cultivated, without reference to the quality or number of begahs. This is called oodera salla.

Veras or taxes.

17. Besides the land-tax there are many veras or taxes; some bearing on the land, as those of ploughs, carts, cattle, horses; that called khote vera, intended to make up for defalcations; and some on the person or property, as those on shops, trades, houses, hearths; and that on persons of the military caste, called dharallah. The former were often imposed by the farmers under the Mahrattas to each of the holders of rent-free lands; while to prevent their bearing too hard on the tenant of land paying Revenue, he often received an abatement of his Revenue exactly equal to the amount levied as a vera. The others are useful, as drawing a Revenue from persons who do not cultivate land at all.

Taxes on rent-free land.

18. There are other more direct ways of making the rent-free land contribute; 1st, by a salamee or quit-rent, which is a certain sum per begah, imposed without reference to the produce; 2d, a swadde, or tax, on the Circar ryots, who cultivate the lands of rent-free proprietors. This is also fixed without reference to the produce, and it in fact differs only in name from the other, since the more the ryot pays to Government the less he can pay to the proprietor. All coolies are the Circar ryots, and coolies and other castes are far inferior husbandmen. The swadde was not so often employed by the Mahratta as the salamee; there is no fixed rate for either.

19. The forms of village government, and consequently the channels through which the Revenue is collected, are four.

Thannah patells.

20. The form which has been most in use in Guzerat, since the introduction at least of the Mahratta rule, is for the patell to engage annually for the payment of a certain sum to Government, which he is to realize according to the established rates and customs of the village. Any profit that may be derived from the goodness of the season or from new cultivation is his, and he is to bear any loss that may accrue from opposite causes. The rights of the owners of alienated land, of all descriptions of ryots, remain unaffected by this arrangement, which only transfers to the patell the rights of the Government.

Sinja.

21. As long as a village remained in this state, it was called sinja, or entire; but it sometimes happens that the patell is incapable of undertaking this responsibility alone, or that all the different branches of the patell's family are desirous of having their separate shares of the power and profit of the office. In such cases, they proceed exactly as they would partition an estate by the Hindoo laws of inheritance: they ascend to their common ancestor, and divide the village into as many portions as he had sons. These portions are called baugs, and each is made over to the progeny of one of the sons, who divide it into as many shares as there are individuals in that branch of the family. The head of the branch is called baugdar: he acts as patell (as far as patell is required on this system), and shares with the other baugdars the lands and allowances attached to the patell's office; but he has no larger share than any of the younger members of the same branch; and each has full power to manage as he pleases with his own share. The ryots fall under the individuals to whose share the land belongs, and are called his assaumees; but they retain the same privileges as if the village had been farmed by the patell. It often happens that the patell's descendants are so numerous as to cultivate nearly the whole land of the village. In that case, of course, there are few or no ryots. On the other hand, it sometimes happens that the patell's family has not had time to branch out, and that there is only a single number for each baug, all the lands being cultivated by common ryots. The minor shares are called puttees, and the holders putteedars. The whole association is answerable to Government for the Revenue; but each baug is answerable for the Revenue due by each of its puttedars, and the defalcations occasioned by a few individuals do not fall on the other baugs, unless it is entirely beyond the power of the one to which they belong to make them good. Puttees are saleable, and thus persons not of the patell's family are sometimes introduced as putteedars into villages. The partition, in many places, did not take in all the land of a village; whatever remained, which was always the moist land, was called majmooa, and was managed by the baugdars on account of Government. No stranger can cultivate it, because (even if he were disposed to setle where his presence was so unwelcome) he could not get a house, the whole site of the village being partitioned among the putteedars.

Nerwa.

22. A village thus managed is termed nerwa plought. The system is founded on that of leasing the village to the patell, and is in fact nothing more than dividing the lease among his relations. The number of persons interested, and the advantage of their mutual responsibility, has made it more permanent, and it appears to have stood its ground wherever the assessment was at all moderate. It has been swept away by long oppression in the Ahmedabad district, but it still remains in many of the villages under Kaira.

Ijarra.

23. Two other modes of village management seem rather to have been occasionally resorted to than uniformly adopted. The first was to farm the village to any stranger who might be willing to agree to higher terms than the patell; and the other, to keep in the hands of Government, the patell, or a person deputed for the purpose by the Government, settling with the ryots and collecting their Revenue, without any avowed profit or any responsibility for the amount. The first of these plans is called ijarra; in the second, and a village is said to be held cutcha. Both are applicable either to sinja or nerwa villages. If a sinja village is held cutcha, it is exactly a ryotwar settlement:

ment: If ijarra, the farmer steps into the place of Government; if a nerwa village be cutcha, the Government sets aside a Baugdar to collect from each putteedar, and manage his own mymooa, but leaves the putteedars to settle with the ryots as formerly. If it be held ijarra, the farmer may either settle with the baugdars, or hold the village cutcha; and in either case his sole profit must be derived from the mymooa lands, the rest being in effect already farmed to the putteedars. The village establishments seem the same here as most in parts of India; the patell, however, has no land, and few allowances; and the tullatee, till lately, had almost become a cypher.

Pergunnah officers.

24. The villages are, as usual, classed into pergunnahs, which have each a dessaye or muzmoodar, and an ameen patell. These officers are hereditary; each member of the family is competent to discharge their functions. They are paid by a doostoor, or fee, on each village, part of which is divided among the family, and part given under the name of sookree, at the discretion of the collector, to the person who does the duty. The business of the dessaye was to superintend all the patells, to furnish every sort of local information which could assist in settling the Revenue, and to adjust disputes among villages, especially about land. The muzmoodars kept all the accounts of the pergunnah, and served both to inform the camavisdar of what was usual, and to check him by recording his pecuniary transactions.

25. The ameen was formerly a kind of assistant to the dessayes, but he has, within these two years, nearly superseded his principal; and the dessaye are scarcely ever now employed, while all local examinations of the state of produce fall on the ameen.

26. The dessayes are still not without their use as checks on the camavisdar, whom they always look on as an intruder, and against whom they are always ready to bring forward or to instigate information.

27. The muzmoodar has still much employment, as he is at the head of all the tullatees, keeps all their accounts, and frames for them the general accounts of the pergunnah.

28. The division into pergunnahs is in some respects set aside by the distribution of the country into districts under camavisdars, what may or may not correspond in extent with the pergunnahs. The functions of the camavisdar need not be explained. It is well known that he is the instrument of the collector, and that it is through him that all the settlements are made and all collections realized; it is from him also that the collector should expect most of his information; and on his honesty and intelligence the prosperity of the district must greatly depend.

29. This view of the Revenue system will now enable me to explain the steps we have hitherto adopted, both towards the grassias and our other dependants, and towards the villages immediately under the Government, and to offer some observations on the course to be hereafter pursued.

Progress of our administration.

30. The most striking circumstances in the progress of our government are the extraordinary obstacles that existed to introducing order, and the surprising success with which they have been overcome. The continual intermixture of our territories with those of the Guickowar, the Peishwa, the Nabob of Cambay, and the unsettled tributaries of Kattywar and Myhee Canta, the number of half-subdued grassias and meewassees within our own limits, the numerous and ill-defined tenures in almost every village, and the turbulent and predatory character of a large proportion of the people, combined to make the country beyond the Myhee more difficult to manage than any part of the Company's territories; yet, by the caution of Government, and the judgment and temper of the local officers, our authority and our system have been established with the utmost tranquillity, without either irritating our subjects or embarrassing ourselves by any sudden or violent changes. Of late years our innovations have been proceeding with accelerated progress; and although the danger of hasty improvements is now diminished, it may still be necessary to retard their advance, or at least to fix the limit beyond which it is not designed they should extend.

31. When we first obtained the pergunnahs forming the old Kaira collectorship, the whole were put in charge of Colonel Walker, and managed by his assistants. Everything was left entirely on its old footing, and nothing was done but to gain some information regarding the actual condition of things when regular collections were appointed. The same system was for a long time pursued.

With regard to the grassias;

32. The only change in the Revenue department attempted among the grassias was the increase to their tribute, to which they were at all times liable; but the principle of a tribute was observed as long as they were under Kaira; and, with the single and temporary exception of Bapoo Meea, Cusbattee of Dholka, no scrutiny was attempted into their resources or management.

33. The introduction of the judicial regulations was certainly a great innovation, and was very early adopted; but it seems doubtful whether the effect was soon felt. It is not likely that many of the inhabitants of the grassia villages came to our courts to complain; and where the plaintiff belonged to a khalsa village, it would be thought natural and proper for Government to interfere in his behalf.

34. The first changes that were much felt were produced by the regulations for the appointment of mookhee patells, and of tullatees, particularly the latter. The grassias who held more villages than one were compelled to appoint mookhee patells, who, from the time of their appointment, become responsible to the magistrate alone. Those who had one village were themselves appointed mookhee patells; in other cases they were obliged to nominate another person for each village, who was responsible to the magistrate and not to the grassias. Tullatees were introduced into all the villages of the grassias of Dholka; and it was proposed to introduce them into all the grassia villages in Dhundooka, Ranpore and Gogo. A further change has taken place in the alteration of the principle of the Dholka

payments,

Appendix, No. 117.

Minute by the Governor, 6 April 1821.

payments, from a tribute paid to Government to a certain proportion of the produce left to the Grassias, and that proportion is only 20 per cent. of the *Government share*, from which all village expenses, including tullatees' pay, are to be defrayed.

35. The effect of this change on the income of the chiefs is shown by the payments of the three principal grassias, to which I have added the two chief cusbattees, though their situation is somewhat different.

	1802.	1817.	1820.
	Rupees.	*Rupees.*	*Rupees*
The Chief of Khote - - - - - - -	48,000	57,000	72,000
Ditto Gangur - - - - - - -	15,500	19,000	23,000
Ditto Ootelleea - - - - - - -	6,000	6,000	11,000
Bapoo Meea Cusbatee - - - - - - -	50,000	73,000	89,000
Lutef Khan Cusbatee - - - - - - -	11,000	13,000	16,000

Their payments, especially those of the grassias, have therefore greatly increased, and more within the three last years than in the preceding fifteen.

36. The appointment of a tullatee is very disagreeable to the chiefs; and those of Dholka assured me that they felt the presence of that officer more than the increase of their tribute. They said he assumed the character of a representative of Government, received complaints from their ryots, threw their whole village into confusion, and utterly destroyed their consequence among their people.

37. The Adawlut also, as we came into closer contact with the chiefs, has been more felt; and we have reason to regret that some modifications were not made in our code before it was applied to a people in a state of society so different from that which our laws contemplate, and employed to enforce agreements concluded at a time when the strict execution of them was so little foreseen: the rajah of Khote, who at the time of Colonel Walker's report, in 1804, maintained a body of 150 horse and 2,000 tobundees, was sent to prison for neglecting a summons from a magistrate; and the chief of Poutree, who once resisted for two months the attacks of the Guickowar army, was thrown into jail for his inability to pay debts contracted in consequence of war and contributions during the period of his independence. I cannot more strongly show the change that has taken place, than by pointing out that these are the persons whom Colonel Walker, and I believe all the gentlemen employed in the first introduction of our authority, declared to be *sovereign princes*, with whom we have no right to interfere beyond the collection of a tribute, and that they are now deprived of all power and consequence, and nearly the whole of their revenue. Almost all these changes have, in effect, taken place within these three years. They cannot but feel a change so sudden, and it must be owned that they have suffered hardships, though not perhaps injustice.

38. I could not, however, propose any great change in the present circumstances of the grassias. With those of Dholka I would be satisfied to remove the tullatees, to fix their payment so as to leave 30 per cent. instead of 20, and would tell them that the sum now settled on that principle would remain without further increase for the next five years; after which it might be revised on the same principle. Their mookhee patells might be left as at present, and the only change I should wish in their relation to the Adawlut would be, that the judge and the magistrate should not require their personal attendance, except in cases of great necessity; that all claims against them for old debts, even if supported by bonds, should be examined with reference to all circumstances arising from the situation of the parties at the time when they were contracted, by which the nature of the debts might be affected; and that instead of seizing and confining the persons of the grassias, the judges should issue a precept to the collector to sequestrate as large a portion of the lands as might suffice for the gradual payment of the debt, leaving a decent maintenance to the grassia. The lands thus sequestrated might either be managed by the collector, or given over under proper securities to the creditors; but the former would perhaps be the better plan of the two.

39. With the grassias of Dhundooka, Ranpore and Gogo, still less change would be required. They are acknowledged to have a clear proprietary right to their talooks. Their tribute is still moderate, and although they have mookhee patells they have no tullatees. It would be enough to keep them as they are. A small increase might be put on their tribute where their villages had improved, to keep up the right of Government, and they might be told that no further increase would be made for five years; or a regular lease for that period might be granted to them as formerly, and likewise to the grassias and cusbattees of Dholka. If they are to pay a tribute and not to be brought under a regular assessment, it is of no use to appoint a tullatee; and it is hurtful to do so, because even if the tullatee does not purposely interfere from love of consequence or corruption, his presence as an agent of Government must weaken the influence of the grassia, and lead his ryots to look to Government for redress whenever they are dissatisfied with the grassia. If such a contest is to be encouraged, we must go further, and see that we secure protection to the weaker party, whom

Landed Tenures and Revenue Settlements.

whom we engage in opposition to the stronger: a point on which we are said to have failed in Bengal, and are surely more likely to fail in Kattywar.

40. From the motives above stated, I was inclined to make the mookhee patells responsible to the chief of the talook, and he to the collector; but the opinion of the officers best acquainted with that country induces me to give up the idea. I would, however, recommend that the grassia should be employed as head of the police wherever he conveniently could, and that he should have no formal appointment of mookee patell, a title which a rajpoot chief must look on as a degradation. I would also recommend that the chief of Bhownuggur should be appointed a special commissioner for his own villages in the Gogo pergunnah, with powers considerably above those of the Foujdarry ameen, and with some little less offensive to his pride than that just mentioned, which he has of late assumed with great reluctance. This change in the rajah's situation should not take place at present, as he labours under accusations which should be disproved before he receives any marks of favour. All the details connected with this appointment, and with the alterations suggested in the judicial system in relation to the grassias, might be filled up by the Regulation Committee.

And to the Meewassee.

41. On the first formation of the Kaira district, the meewassee were restrained from plundering, but in all other respects they were left entirely on their ancient footing. The Adawlut was early introduced without any bad effects, but there are no tullatees or mookhee patells till this day, and the tribute is still the same as when we got the country.

42. In Ahmedabad tullalies have been appointed, and in some cases have been resisted by the meewassee. The thakoor, or persons of their recommendation, have been appointed mookhee patells, and attempts are made to make them conform to this regulation for the guidance of those officers. In the district of Chawat the numerous meewassees have been assessed in a manner that leaves them about 25 per cent. of the Government share of the Revenue.

43. In my minute on the Myhee Canta, the situation of the mehwasses has been fully explained. It appears that there is no trace in history of their ever having been on a footing of greater dependance than they are at present; and it follows that we have derived no claim to reduce them further from our predecessors, and must rest our right to do so on the law of nature, which entitled us to control our neighbours as far as is required by our own security: and this ought, therefore, to be the limit of our interference. Considering the want of military force in the territory, it is surprising how little disturbance the meewassee have given us since we first came into Guzerat; and it would be equally inconsistent with justice and policy to risk this tranquillity for a little addition to the Revenue or a fancied improvement in the police. That the improvement would be real, I think more than doubtful, for unless where coolies have acquired habits of industry and order, they can only be restrained by rendering the communities to which they belong responsible for their conduct; and if we could quietly succeed in bringing each individual under the direct operation of our police, the effect, I doubt not, would be a great increase of robberies. I would, therefore, propose that in meewassee villages we should hold the thakoor responsible for the tribute and for the maintenance of the public tranquillity. He might be required to give security, if necessary, and should be obliged to restore stolen property and to give up offenders; but he should be under none of the regulations applicable to mookhee patells, and it should rest with the magistrate what offences to notice in his village. All serious crimes ought, of course, to be noticed, and the criminal should be demanded of the thakoor. The demand should be enforced by a mofussil and a daily fine. Obstinate neglect might be punished by apprehending the thakoor; and resistance, by attacking him as a public enemy. Complaints of a serious nature against the thakoor personally should be investigated in a summary way by the collector, before he proceeded to apprehend the accused: when it became necessary to apprehend him, he should be made over to the criminal judge in the usual manner. Thakoors habitually guilty of connivance at plunder might be deposed and imprisoned, the office of chief being made over to another member of the family; or their villages might be garrisoned by troops, and deprived of all meewassee privileges.

44. No tullatees should be appointed, and the tribute should be kept nearly stationary. A small increase might be put on suitable cases, to preserve the right of the Government; but in general the greatest profit should be left to the villages, to encourage their attending to agriculture. Civil justice ought in most cases to be allowed to take its course, but in some villages it would be expedient for complaints to be made, in the first instance, to the magistrate, who might decide whether to send them to the courts, or to send them by punchayets supported by mofussils. There are many villages to which some only of these exemptions need be granted, and others where the whole would be necessary. Exemption from civil justice, for instance, should be rare, but the removal of tullatees almost universal. The pergunnahs of Puranty, Morassa, &c., which are situated in the heart of the Myhee Canta, and some of which we share with the chief of Ahmednuggur, are those which should be least interfered with: but the collector would be best able to discriminate the different classes, and might be called on to send lists of the villages to which they consider each kind of exemption applicable.

45. It would not be expedient to introduce anything into the Regulations on the subject of grassias and meewassees, more than is necessary to legalize the proceedings of the magistrates: and great care ought to be taken to avoid any appearance of restraining any right of Government, as circumstances, especially the conduct of the meewassees themselves, may compel us to resume the exercise of the control which we are at present relinquishing.

46. The changes in the management of the khalsa land have been greater, but more beneficial, than those in the grassia and meewassee villages.

Appendix, No. 117.

Minute
by the Governor,
6 April 1821.

Kaira.

47. In the Kaira zillah the pergunnahs were farmed out for the first five years to the dessayes and ameens, agreeably to the Mahratta practice; then this plan was laid aside. That of farming them to the patell was adopted, but it was soon found that no true account of the resources could be obtained from these persons, and a scheme was therefore partially resorted to, of setting up competitors to the patell, leasing the village to the person who made the highest offer. Many villages in bad order were also let to strangers on increasing leases, for the purpose of their being improved by their capital; but by far the greatest proportion still remained under the patells, either on ordinary leases, or more frequently on increasing ones. Up to May 1816, scarcely any were settled ryotwar; and since then the number has gradually increased till last year, when 370 out of 567, being all those of which the leases were expired, were settled in that manner. The ryotwar system had, however, since the tullatees became efficient, been more extensively introduced in reality than in appearance. The patell in many villages continued to go through the forms of farming his village, but as the farm was not given till every ryot's rent had been settled, the patell had not avowedly either the chance of gain or the risk of loss, except by discovering abuses, and his influence was greatly impaired by the change in his situation.

48. Many changes were introduced even while the system was ostensibly the same. Our strict administration and readiness to hear complaints checked many abuses in collection and expenditure, and stopped much oppression. The disuse of the custom of requiring security for the Revenue saved each ryot a very large per-centage which he used to pay to a bunder, who became answerable for him, and the manner of collecting became in other respects much less vexatious. But the greatest change, with the least appearance, was wrought by the appointment of new tullatees. These officers are all over India hereditary functionaries of the village, subordinate to the patell, to whom they serve as a clerk and assistant. When on their best footing, they are generally in league with the villages, and their accounts are often falsified to serve the purpose of the patell. Even the check afforded by such an officer had been lost in Guzerat, where the tullatee's duty had become merely nominal. The new tullatee is an officer direct from Government, and looked up to in the village as its agent. He examines every man's condition, and his tenure, and he is now employed to make the collections, and in a great measure to supersede the patell in all his acts as agent of Government. There can be no doubt of the excellence of this regulation, both as promoting the advantage of Government and of the ryots: but it must not be overlooked that it has a tendency to extinguish the authority of the patell, already much weakened by other parts of our management; and care should be taken, when the necessary information has been acquired, to bring the tullatee's power within its natural bounds, and to withdraw it from all interference with the immediate duties of the patell. The authority of the dessaye and other pergunnah officers has long since been destroyed. They were first reduced from the masters of the districts to mere ministerial officers, and the extent of their duties, as such, has been greatly limited. There seems nothing to regret in this alteration. Such has been the progress of the Kaira zillah in that of Ahmedabad, which was formed after the complete establishment of our power in Guzerat, and after the whole system of our regulations had been completed, the course was much more rapid. All the changes above mentioned were introduced at once, and the plan of letting villages to strangers was carried to a much greater extent. For one year the villages in some pergunnahs, at least, were put up to public auction and knocked down to the highest bidder, unless the patell, to whom a preference was already shown, would agree to nearly the same sum offered by the speculator. This plan, I believe, is by no means unusual in some parts of India; and it is, perhaps, absolutely unavoidable, where you have to make hastily the settlement of a new country without accounts or information. As far as regards the ryots, it appears to be the worst plan possible. It is, however, spoken of by experienced collectors as much less pernicious than it seems. The farmer was bound to respect the tenures of the ryots and to conform to the customs of the village; the rates at which each was to pay were well defined and well known; and above all, the zillah was of moderate size, and the collector and his assistants were active, zealous, well acquainted with the system, and always ready to redress complaints. It is, indeed, to those circumstances, to the administration rather than to the system, that the prosperity of Guzerat is chiefly to be attributed. Many villages now nearly waste were also let out at increasing leases, on such favourable terms as to bring whole colonies of ryots from the Guickowar's district, and to promise the most desirable effects to the Revenue. Last year many villages have been settled ryotwar.

Actual state.

49. It is difficult to ascertain how far the assessment is light or heavy; the people that I have conversed with complain of it as very heavy, but they have so obvious an interest in doing so, that their testimony is of little value. I should think the assessment was light on most lands, and very light on many, though probably heavy on some. In the Ahmedabad zillah the number of villages that have been let to the highest bidder, the consequent detection of all sources of Revenue, and in some cases the raising of the beegotees by punchayets, granted at the suggestion of the farmer, have a tendency to strain the Revenue to the highest pitch. Yet the continual emigrations from the Guickowar's territory, amounting from Kooree to above 1,300 families, rather prove that the condition of the ryots cannot be very bad. In the Kaira zillah one or two pergunnahs are said to be fully assessed, but none oppressively; except one half of Petland, which I understand is much overburdened. The Revenue yielded by each village has greatly increased in both zillahs since the country fell into our hands, but little of this is owing to increased assessments. Our steady government, and the absence of vexation to the ryots, leave them time to attend to their concerns, and draw others from the territories of our neighbours. Our little employment for soldiers and other unproductive labourers has turned them to hus-

bandry, and by all these means the cultivation increased, and with it the Revenue. Many classes pay with us who were favoured formerly. We have few expenses of collection, few fees, little or no money paid for security, and we check frauds and allow few middlemen to intercept the Revenue between the ryot and the state. It would not, therefore, be fair to judge of the increase of the assessment by the augmentation of the Revenue. On the other hand, a statement sent in by the acting collector of Kaira, makes the average payment on most pergunnahs in his zillah only (*Sic orig.*) per begah: but this, also, is in some measure fallacious, since much of the land is alienated, and pays little or nothing, so that the assessment may fall very heavy on some parts, though certainly very light on the whole. It is, probably decisive on this question, that no distraint is required to collect the Revenue, and scarcely any imprisonment; that there are no ryots quitting the country, or even moving from one village to another; that there is no tuccavee and scarcely any remissions.

50. It is not to be supposed that my stay in these zillahs could enable me to form any opinion of the real condition of the people. The facts that present themselves on a hasty view are, that the grassias are weakened and depressed; that the dessayes and all the hereditary officers, including the patell, are stripped of power and influence, and give security of persons and property in exchange; that the bankers are deprived of one large branch of their profit by the change in our system of Revenue, and of another by the decline of commerce, occasioned by the downfall of so many native states and the equal diffusion of property; that the bhats, once so important in Guzerat, are now almost too insignificant to mention, and that the ryots have gained much in wealth, comfort and security, among all the sufferers; those engaged in commerce, and perhaps the grassias, are the only classes that give rise to regret. There are no hereditary chiefs, no established military leaders, and no body of men that claimed respect from even an apparent devotion to learning or religion. The property of those who have suffered was built on the depression of the people, and their fall has been compensated by the rise of the ryots, the most numerous, most industrious, and most respectable part of the community. To that order our Government has, beyond all doubt, been a blessing. It has repelled predatory invasion, restrained intestine disorder, administered equal and impartial justice, and has almost extirpated every branch of exaction and oppression. The appearance of the country on this side of the Sauber Mutty, which has been long in our possession, is what might be expected in such circumstances. The former affluence of the upper classes is apparent in the excellence of their houses; and the prosperity of the ryots appear in the comfort of their dwellings, the neatness of their dress, and the high cultivation of their lands.

51. In the fertility and improvement of the fields, there are many parts of the Bengal provinces which cannot be surpassed; but in the abundance of trees and hedges in handsome and substantial well-built villages, and in the decent and thriving appearance of the people, I have seen nothing in India that can bear a comparison with the eastern zillah of Guzerat.

52. With regard to the course to be adopted for the future, the first question is, on which of the four plans now in use it is desirable to grant leases for a term of years. Whichever of the plans may be adopted, it is not my intention to enter generally into those questions which have so long divided all those who are best qualified to pronounce on such subjects; but with respect to Guzerat, we *must* decide which course to adopt, or else come to an equally positive resolution to make over the task to the collectors. The plan of ijarra (or farming villages to strangers), especially if they are let to the strongest bidder, seems the worst of all. It may be useful in an entirely new country, as the only means of finding out its resources when there is no survey and no true accounts, and it has the advantage of inducing monied men to embark their capital in agriculture, and to assist the ryots with money, the want of which is the great check to their industry; but whether soon or late, it is evidently the interest of the farmer to get as much money from the ryots before his farm expires as he can; and though he may be prevented from doing much mischief by clearly defining the rights of the ryots and giving a ready ear to their complaints, yet it is bad policy to adopt a system that holds out strong temptations to evil, in the hope of preventing it by checks and punishments.

53. The next plan (that of farming the village to the patell) is less objectionable, because there are many ties on the patell to prevent his oppressing the people with whom he has been brought up, and among whom he is to pass the rest of his days. It is not by any means so unpopular among the people. It gives to the person whose business it is to direct and encourage the labours of the ryots an interest in their success: it strengthens the influence of the patell, so much required in Revenue police and in settling disputes, and so likely to be undermined by the introduction of the tullatee as an officer of Government instead of one of the village, by our restraint of abuses, whether of expenditure or of authority, and by the resumption of alienated lands (should that take place), as a great share of the profits are now in the hands of the patells. On the other hand, the patell cannot bring forward a capital so readily as a common farmer, and the plan of farming to him, as well as to the other, is liable to this great objection, that it does not oblige the collector to examine the effects of its operation, and that if the patell can stifle complaints (which he is more likely to do than another farmer) the greatest abuses may go on for a long series of years, without the least sign that any thing is wrong. This applies more particularly where there is a long lease; but it is true, in a less degree, in all cases.

54. The principal advantage of the ryotwar plan is, that there is no acknowledged sharer in the produce but the Government and the ryots. If a camavisdar bring his whole collections to account, he has no temptation of pushing them beyond justice; and if he does, the mere complaints of the ryots convict him without further inquiry. The collector

also has more responsibility for the conduct of his own officer, and more control over his actions, than he could have with any farmer, and the patell (on this plan, as well as on that of farming to a stranger) is sure to come forward with complaints against the abuses of a mode of management that excludes him from his natural consequence and profit. It is objected to the ryotwar plan, that it involves so much detail that the collector and his assistant cannot perform it all, while it cannot be safely entrusted to natives: but if the farming plans give less trouble to the collector, it is only because some of the most important parts of his duty are relinquished. The system can go on, well or ill, without the interference of the collector; but if that officer be determined to prevent exactions, he will have more difficulty in detecting them on this plan than the ryotwar. It is true that the ryotwar plan exposes the dues of Government to more hazards than the other; but unless the loss be such as to derange the public finances, it is better the Government should suffer than the ryot. The evil is felt immediately and is immediately repaired; but over-exaction, even if it were sure of early detection, leaves the ryots in a state from which they take a long time to recover. The success of the ryotwar system in the Madras Ceded Districts, also, leads me to doubt whether the danger to Government can be so great as is apprehended. It has, however, one serious objection, that when combined with our general Revenue and judicial system, it has a great tendency to annihilate the power of the patell and to dissolve the village government, the value of which has of late been rated so highly.

55. The nerwa plan, when the putteedars are numerous, has many of the advantages of the ryotwar plan, without the risk of loss to Government as long as it is partial, as at present the inferior ryots can command good treatment by their power of moving to Government villages; and if there be no restraint on one putteedar's receiving another's assurance whenever he chooses to quit his former landlord, the whole of the people must be well protected from oppression. It is an inconvenience in the nerwa plan, that as long as one putteedar is ill off the Revenue cannot be raised on the others, however their lands may have improved; and, on the other hand, no remission can be granted to one man in distress, because all the rest have a right to participate in whatever is given. This must have been a valuable defence against over-assessment under a rapacious Government; but it is also a bar to the just claims of the State. I understand, however, that these restrictions have often been disregarded in the Kaira zillah, without any bad consequences resulting.

56. What has been said will enable me to give my opinion regarding leases of a term of years, which have been so earnestly recommended by Mr. Dunlop, and which, indeed, are warmly supported by all gentlemen of experience on the spot.

57. I do not think they ought ever to be given to strangers on the first plan mentioned, unless on istawa leases, because it is not desirable to bind Government to observe for a term of years a plan radically objectionable. The second plan of granting them to the patells is that generally recommended; and if the terms of the lease were moderate, the payment of each ryot fixed with precision and simplicity, and at a low rate, if the lease did not exceed five years, and if good security were given for the payment of a heavy penalty if the village were not in a prosperous condition at the expiration of the lease, I should not think the adoption of it objectionable. But it would, in effect, be a ryotwar settlement as far as relates to ground already cultivated, and the patell's whole profit would be derived from the new land he might bring into cultivation, in return for which profit he would be answerable for any ryots who should be unable to pay their Revenue. Unless he had some capital beyond what was invested in the new land, he would be unable to grant any remission to such ryots as had been unfortunate; because if they failed to pay him he could not pay Government, and if Government granted remissions to him it would lose all the benefit of the lease, without having very favourable means of ascertaining whether the remission was necessary, or whether it really went to the benefit of the sufferers. The whole advantage of this plan might therefore, perhaps, be gained by making the settlement with each ryot for the ground now cultivated, and giving up the waste land for five years to the patell, or whoever chose to cultivate it, at a quit-rent, or on a favourable istawa lease. The third plan of settling with the ryots is not calculated for long leases. So small a calamity deranges the fortune of a single ryot, that it is often impossible for him to execute what he engaged to do with every prospect of performance: he must, therefore, be allowed to extend or diminish his cultivation annually, according to his means, and Government can only promise to allow his rent to remain unchanged, without exacting any corresponding engagement from him. To putteedar villages long leases seem particularly adapted. It is the nature of their association to break up as soon as they fail to pay the Government's Revenue, and it seems reasonable that the demands of Government should be as fixed towards them; I would therefore recommend (in certain circumstances to be explained hereafter) that collectors be allowed to grant leases for five years to putteedars in villages where they are numerous, and to give assurances to the ryots that the rent of their lands will not be increased for five years. With regard to single patells and putteedars when very few, I am not prepared to give a decided opinion. The failure of the village leases in the Madras Ceded Districts, where the payments of the ryots had been fixed with the utmost precision, is a strong argument against such an experiment; but something of the same kind appears to have succeeded in Guzerat, and if this be the case, the fact is conclusive. I should wish, therefore, that Captain Robertson should be called on to report on the number of leases for terms of years granted by him in the Kaira zillah, describing the conditions on which they were granted and the success which attended them. But to whatever persons the leases be granted, I am by no means of opinion that the time is come for the general adoption of such a measure. Before any engagement can be entered into, it is necessary to determine whether there is to be a new survey assessment. Before a whole village can be farmed to a patell or to putteedars, it

Appendix, No. 117.

Landed Tenures and Revenue Settlements.

it is necessary to determine whether the illegally alienated lands are to be assessed or not; and before even a promise can be given to the ryots that the rent of each man's field is not to be raised, it is necessary that it should first be known that each begah is fairly assessed, and that there are none of the abuses by which Government may be defrauded. The two first questions, therefore, being previously disposed of, the collectors should proceed to examine narrowly the state of each village, and to regulate the beegottee on equitable principles: when satisfied that nothing more remains to be done, they may then grant the leases and assurances above alluded to. By this plan leases will be granted to but a small number of villages at a time, which I consider as a great advantage. It enables the collector to look into each settlement when it is made, and to examine each village when the lease expires, which he could not do if all were to be made and to terminate at the same period; and it also affords an opportunity of observing the success of the measure with the villages first settled, by which Government can be determined to limit or extend its operation.

58. I shall next discuss the questions just alluded to, regarding a survey assessment and the resumption of certain alienations. But I must first observe, that none of the objections I have urged extend to leases of every improvable village at an increasing rent, such as are called in the Deccan istawa leases; for as the success of the undertaking depends entirely on getting new ryots, there is no chance of ill-treatment to that class for the first years, and in the last ones, even if they are not, as is usual, fortified by written agreements obtained before they began to cultivate the new lands, they are not so likely to be oppressed by a person who has for some years fostered them and partaken of their prosperity, as they would be by a farmer who bought them at an auction as an immediate source of profit.

Revenue survey.

59. I now come to the survey and survey assessment. There can be no doubt of the advantages of a survey: it shows the real state of the land, it prevents concealed cultivation or encroachments of rent-free fields on those belonging to Government, it gives facility and precision to future assessment, and it prevents disputes about boundaries either between villages or individuals.

New survey assessment.

60. But the question of a new assessment stands on different grounds. It has been pronounced by the highest authorities to be indispensable to any equitable settlement, on the ryotwar plan at least; but it would make so complete a change in the circumstances of all the cultivators in Guzerat, that I feel disposed to pause before I entertain the proposal. The extraordinary prosperity of the ryots of Guzerat on their present footing, takes away all hope of improving their condition by a change, while it increases the doubt which would be felt in any case, whether they may not be losers by the alteration suggested. The settlement of what each begah is to pay hereafter must be confided to numerous natives on low pay, and if they are deficient either in honesty, diligence or judgment, it will be unjust; even supposing those qualities united, local experience would still be required. The rent of each begah I understand to depend on many minute particulars, which it is impossible to appreciate without long knowledge on the spot. The distance of the field from the village, of the village from a market town, the precise degree of fertility of the ground, which cannot be accurately provided for in any classification, all these particulars render an assessment difficult for a stranger; and if a punchayet of the neighbours is had recourse to, their partiality or envy, obsequiousness or corruption, continually interpose to prevent a just decision. On the other hand, what a field has long paid we are sure it may continue; and the suitableness of the rent to the land is probably the result of many unsuccessful experiments, which, if we commence anew, we must expect to have to repeat. To be sure of its not bearing hard on the people, it would be necessary to make the new assessment very low; and this, though it would have a good effect in time, would occasion an immediate loss of Revenue. Even if the new assessment were fair and accurate, it might still be unadvisable, merely because it was new, as every man's rate of payments, and consequently his circumstances, would be altered; and the inconvenience suffered by him whose income is reduced is out of all proportion to the advantage gained by him whose profit has been augmented. A new assessment would also require the new modelling, or more probably the breaking up of all nerwa villages; since if each field is to be assessed according to its actual value, it is almost impossible that the proportion of the Revenue now due by each putteedar should not be altered. The tenure of the katta coonbee would also be destroyed, as the unnaturally high rent in his katta must be reduced, while that on his other land would perhaps be raised; but whether in the same proportion, or less or more, would be uncertain. All veras that fall on land not alienated must also be abolished, for when the land paid all that was deemed equitable in direct rent, it could not be taxed in any other form. I do not know if this would be a loss to Government or to the ryot, nor will I pronounce that it would be in itself disadvantageous, but it would certainly be a change, and ought therefore to be examined on its own merits, before a system is adopted to which it is a necessary consequence. For these reasons I should wish it to be considered whether a general new assessment be actually necessary before it is undertaken. In some pergunnahs, such as Petland, where the present assessment is unequal, I have no doubt it will be an improvement, and to such I would at once extend it: in other places, particular villages may require a new beegotee, which may be fixed without unsettling the whole country. Even for these partial and gradual changes in the assessment I should wish a plan could be adopted that should secure some supervision to the assessment of the punchayets, and which should bring the whole of the grounds on which any change in the rent of a field was made more fully under the eye of the collector. The mention of the survey reminds me of the proposed plan for the settlement of boundary disputes between villages by the surveyors during the progress of their work. The advantages of this plan are obvious; but I was before afraid that it would prove a more difficult task than we expected, and might stir up more disputes than we should afterwards be able to settle. I have since conversed

Appendix, No. 117.

Minute by the Governor, 6 April 1821.

versed with the surveyors and the collectors on the subject, and am satisfied that the arrangement would be as easily accomplished as it would be beneficial. The collector might be associated with the surveyor, but his attendance ought not to be indispensable to the settlement. An appeal might be made to the judge, if preferred within a fixed period, at most three months; though I scarcely see what means of deciding he could obtain to equal those of the surveyor on the spot.

Resumption of alienated lands.

61. I have purposely reserved the question of resuming alienated lands for separate consideration, nor will I now say anything definitive on a subject that is likely still to be fully discussed. I shall, however, note down what occurs to me regarding it. Though these may be alienations under each of the denominations of rent-free land which may be resumable on account of fraud or defects of title, yet the principal sorts of which the resumption is to be considered are the vaichan and giraniah, or lands alienated by the patells of their own authority, for the purpose, real or pretended, of meeting demands for Revenue which the village could not otherwise discharge. From all that I have heard, there seems little doubt that these alienations were illegal, and that the persons who accepted of them were well aware of their illegality. The question seems, therefore, to be confined to two points: the claims acquired by the possessors from the long forbearance of the Government; and the inexpediency of disturbing actual possession, by whatever title it may have been acquired or retained. To judge of the effect of the long forbearance of the Government, it is necessary to review the conduct both of the Mahratta and British authorities in this respect. It is undisputed that the Mahrattas never admitted sales on mortgages by patells as a ground for reducing the Revenue of a village. Such a reduction, probably, never was proposed to them. They continued to make their old demand, without perhaps being aware of the diminution that had taken place in the Revenue of the village. The patell, whose faith was pledged to the purchaser, endeavoured to screen him and to levy the whole Revenue on the ryots; but when he failed in that, he laid a tax on the purchaser, and if the sum to be raised was very great, he even assessed the alienated land in the same way with the unalienated. In this manner villages have been seen with every begah in them alienated, and yet assessed at the same rate as formerly, and paying the amount without demur. Such proceedings must have kept up in the purchasers a constant sense of the weakness of their own title; for as long as the country was under the Mahratta rule, our Government gave rather more encouragement to the purchasers, but it still took some steps to prevent their feeling secure. It published a proclamation prohibiting and rendering penal future alienations; but the language used (proclamation of ————) was such as to promote the belief that past ones would not be disputed. It continued, like the Mahrattas, to keep up the Revenue in spite of these alienations; and at first it knew no more than they did from what sources that Revenue was derived. Then the system of farming was disused, and our collectors began to look into the interior management of villages. They still continue to take from each individual the sum at which he had formerly been assessed, however disproportioned to the value of the land from which it was apparently derived. When circumstances rendered it necessary to alter the rates of assessment, which only occurred within the last two or three years, the collector fixed the new rate with reference to the value of the field on which it was assessed; and as this operation reduced the whole Revenue payable by the ryots, he threw the amount of the deficiency on the alienated land, from which it had in reality been all along derived. He was enabled to do this consistently with the principles of our native predecessors, by imposing a swaddeo on the land possessed or cultivated by the owner of the field where the deficiency occurred. The swaddeo was a tax payable by Government ryots who cultivated alienated land; and as almost all the ryots are Government's, it is a tax from which few lands can escape. It had been resorted to by the Mahrattas as a means of making up deficiencies; but it was rarely required, as they were always content to allow the whole Revenue to be assessed on the tullput land, and never trouble themselves about the regularity of the assessment as long as they get the full Revenue. It consequently had, in some measure, the appearance of an innovation when rendered so general by us, and if combined with our long previous forbearance, it might be understood as an acknowledgment of the title of the holders of alienated lands. On the other hand, it certainly had weakened their hopes of much benefit from the tenure; for when they see a sum levied from land nominally rent-free, their former experience leads them to expect that it will continually increase until it reaches the full amount of the Revenue. The frequent explanations of the collectors regarding the right to these lands, and the example of the resumptions at Broach, must have warned all who were acquainted with the proceedings of that zillah of the doubts of Government as to their tenure. These remarks refer to Kaira. In Ahmedabad the collector at once imposed a swaddeo of one-third on all rent-free lands cultivated by Government ryots, which must not only have prevented any belief that the occupant would be allowed entire exemption in that zillah, but must have added greatly to the distrust in their titles already felt in that of Kaira.

62. The third Regulation of 1814 may be thought to have confirmed the claim of the holders of land; but independent of the doubts entertained regarding the meaning of that Regulation, it does not appear to have been ever acted on, as few or no proprietors took advantage of the power given them of securing their lands by registering them within a certain time. On the other hand, the proceedings of the collectors, who always prosecute for the recovery of land alienated since the cession, and never question a deed executed prior to that date, must have led to the belief, that the law recognised the permanency of such alienations. It may therefore, I conceive, be pronounced, that although the hopes left to the proprietors of alienated lands of our long forbearance to proceed to resumption may not form a perfect

a perfect claim upon our justice, they at least afford a very strong title to our indulgent consideration.

63. We have now, in the second place, to examine how far it is expedient to disturb the present state of possession, even by the resumption of lands acquired unjustly, and retained under no legal title. The present state of Guzerat, where our Revenue has been raised so much above its original amount, and where the condition of the ryots is nevertheless so flourishing, creates a strong repugance to any such innovation. This repugnance is increased when we look into particulars. We find the Revenue levied on all the vaita land unnaturally high; we know that part of the excess is paid by alienated land, of which the holder of the vaita is either cultivator or proprietor; we have reason to think that other land may be in the same predicament, and consequently that any great resumption of alienated land will at once derange the assessment of the most part of the land which remains unalienated. A remedy for this may be suggested in a new and equitable assessment of the land, by which every begah will pay exactly according to its own value, so as not to depend on alienated land for making up its Revenue; but I have already stated the doubts I entertain of the policy of such an experiment, and that question must be determined before this agreement can be used. A complete revision of the veras, or taxes, would also be necessary, even if not otherwise required by the new assessment, as many, if not most of them, fall on the rent-free land. The resumption would also break up all juria villages, even if there were no new assessment, for the sharers at present pay a sum in the gross of their puttees, without distinguishing rent-free land from tullput; and consequently their profits, both absolute and relative, would be entirely changed by the removal of one of those portions. While it retains the effect on the public Revenue, we must not forget the individual distress that will be produced, if every man is to be stripped of the usurpations of his ancestors; the clamour that will be raised by dispossessing bhauts and brahmins; and the disturbances which may follow depriving of their subsistence a body of coolies and other plunderers, who are only kept quiet by the easy means of subsistence now afforded them. Great changes of property are seldom made without disorders; and here they are peculiarly to be apprehended from the turbulent and predatory character of so large a proportion of the population, and from the change being directly injurious to those most useful in maintaining the police. On the other hand, there are strong reasons why the possession of alienated lands should not be hastily confirmed. We must not, in our tenderness for the holder of that description of land, forget the ease of our less favoured subjects. If the public burthen were to be increased, equity would require that the new impost should fall on those who already paid the least; and this would be the case even if their titles were undoubted, and if no opportunity like the present were afforded of levying a tax on them with little odium or appearance of injustice. If, therefore, it should be found practicable to draw a considerable Revenue from rent-free lands, without pressing on those who already pay their full share of taxation without reducing the proprietors to ruin, and without driving coolies or other unsettled people to plunder, the measure, I conceive, should be adopted. At all events, some plan must be adopted to prevent loss to Government, by its ryots cultivating rent-free land, which is likely to happen whenever the property in that sort of estate shall be fixed; and this object must be adverted to in any plan that may be proposed. It is necessary, therefore, before we proceed further, that we should endeavour to ascertain the amount of the Revenue alienated, the classes by whom it is possessed, the probable effects of resuming it on the condition of those classes and on their payments to the public, and the classes by whom it is cultivated when not by the possessors themselves.

64. The amount in the Kaira district appears to be about rupees 10,50,000, of which it is probable that about rupees 1,50,000 may be waunta, wuzeefa, and descriptions of pasaita that we should not wish to touch. It is conjectured there may be about 2,00,000 estimated for land which is now waste, and that about 2,00,000 may already pay Revenue indirectly. There would therefore be only five lacs to tax; and as the highest amount that could well be levied would be one-third of the Government share, the whole gain to Government in Kaira would be only rupees 1,60,000: rupees 2,00,000 would certainly be an ample estimate. The returns from Ahmedabad have not yet been received, but as there are only four pergunnahs where Government could profit by those resumptions, the whole gain on a similar calculation could not possibly exceed the same amount. We may, therefore, reckon our profit at the very utmost at four lacs of rupees: a sum worth attending to if it can be realized without much danger, but one for which it is not worth while to run any great risk of the evils alluded to.

65. The next questions relating to the classes by whom the unauthorized lands are possessed, the rents they pay through other lands or by veras, and the other means of subsistence possessed by the proprietors, might be referred to the collectors, with a request that they might be careful to specify both the proprietors and the cultivators, and to distinguish between real and fictitious proprietors. Mr. Dunlop might also be called on to state the amount produced by the tax he has imposed on alienated lands; and perhaps my inquiries when in Broach, regarding those resumed by the commission, may throw some light on the question. When these questions are ascertained, we may determine whether or not it is expedient to raise a Revenue from rent-free lands. If it should be determined in the negative, it will still be necessary to guard against loss, by assessing on each portion of rent-free land the share which it now actually bears of the over-assessment of tullput land. When this is done, it will be practicable to equalize the assessment on all lands of the latter description, and likewise to all the ryots to take and relinquish what land they please unrestrained, neither of which is practicable in the present state of things. It will also, I conceive, be expedient to declare, that the land now left rent-free is liable to such imposts as

may be rendered necessary by the exigencies of the State; and if this declaration should for a time prevent the owners from feeling confident in their possession, it is better to submit to that evil, than to close up for ever a source from which so much Revenue may be drawn with so little difficulty or ill consequence. If it be determined to raise a Revenue, the first mode that occurs is that proposed by Captain Barnewall and Captain Robertson, of a stamp duty: but this, unless accompanied by a swaddeo, will not prevent the emigration of circar ryots. It might be an improvement to have a swaddeo of greater amount than the stamp duty (say one-third of the Government share) on land cultivated by circars' ryots, putteedars, &c. and a stamp duty of one-fourth on land cultivated by the proprietor. Another middle course would be, to allow all lands cultivated by the proprietors to remain on their present footing, but to assess those held by Government ryots, putteedars, &c. at the full amount, and then pay to the proprietor the sum which he now receives from the ryots. This plan has often been adopted towards waunta, and it is much recommended towards vechan and gerango, by the consideration that the burden will fall on those by whose fraud the alienations have been occasioned, it being the common trick of patells to assign land to a bhaut or brahmin, keeping the cultivation and the profit in their own hands, and only paying a trifle to the proprietor for the use of his name: but it is an objection that the tax falls entirely on the classes who already contribute to the Revenue, and whose wealth, however acquired, is sure in the end to add to that of the public.

66. In all plans whatever is now held by Government should be kept up, there being no doubt of its right to what it possesses, however doubtful that of the holders of the alienations.

67. It is desirable that the questions regarding alienations and a new assessment should be settled soon, to enable us to remove the doubt and anxiety under which the ryots now labour.

68. An important point to consider is the degree of interference which Government should exercise with the collector; and I think on the whole, it is expedient to leave him a great latitude. Government must settle such questions as that of resuming the alienated lands, and the policy to be observed towards grassias and meewassees: it may interfere to correct any proceeding that is obviously erroneous; and, above all, it should permit no great change to be made without its express permission. Besides the advantage of retarding innovations, it would thus be able to bring to every question its own general views, and occasionally the experience of the other Presidencies; but all details had better be left to the collector. This is more expedient than at the other Presidencies, because we have no Board of Revenue, and our collectorships are so different from each other, that a complete knowledge of one scarcely enables a member of the Government to decide on a question relating to another. It is, however, a serious evil, that there is no check on a collector, and no means of knowing, short of the ultimate failure of the Revenue, whether his district is in prosperity and content or in poverty and wretchedness. To make up for the want of this, it has occurred to me that the judge, or judge of circuit, might be empowered to receive complaints and transmit them to Government, even on questions of high assessment or the like, which are unconnected with his judicial functions. There are, however, strong objections to this plan, as likely to lead to discord between two officers whose good understanding with each other it is of importance to preserve, and perhaps even to excite a litigious spirit in the ryots themselves.

69. I will insert an observation here as it relates so immediately to the ryots, though it properly belongs to the administration of justice: it is the hardship felt by the ryots from the exaction of the debts contracted by them during the Mahratta Government under the decrees of the Adawlut. The root of the grievance seems to lie in the readiness with which a bond is admitted as a sufficient evidence of the justice of a claim. In this case it is by no means so, for a ryot is easily drawn by occasional advances and partial payments into a complicated account, which it is impossible for him to unravel. This account presents a great balance in the lender's favour, and as the practice is for the ryot to give up his produce each year in part payment, and to take an advance to enable him to go on with the next, he is so completely in the lender's power, that he would sign anything rather than disoblige him. The remedy, therefore, is to settle that in new provinces a bond shall not be conclusive when originating in an old debt of a ryot, but that his whole account shall be examined as if no bond had been executed, and only the amount which shall then appear fair decreed to the plaintiff. If the debts could be paid by instalments, regulated by the amount of the ryot's payment to the Government, it would complete the removal of the evil; but, at all events, steps should be taken to prohibit the sale of a ryot's cattle and implements of husbandry in satisfaction of debts.

Sale of cattle and implements of husbandry.

70. Though it appears from the reports of the judges that this practice is seldom resorted to, it is much dreaded and greatly complained of, and as it is not used it may be safely forbidden; the revision of the code affords an opportunity for doing so. A petition which I have received from the patells of four pergunnahs in the Kaira district, complaining loudly of these evils, solicits likewise that the sale of houses belonging to ryots should be forbidden. Those houses being on Government ground which is required by the villages, cannot be sold to a stranger; the creditor can, therefore, only destroy the house and sell the materials, which is ruinous to the ryot without being beneficial to the creditor. It is, however, a question, whether the prohibition of such sales would not in the end injure the ryot by lessening his credit.

Education.

71. In all discussions connected with the means of improving the situation of the people, our attention is drawn to the amendment of their education. This seems to be nearly in the same state here as in the Deccan. I should rather think there were more schools, but there are no books. The same plan I recommend in the Deccan may be adopted here, the circulation

Appendix, No. 117.

Landed Tenures and Revenue Settlements.

circulation of cheap editions of such native books of those already popular as might have a tendency to improve the morals of the people without strengthening their religious prejudices. Passages remarkable for bigotry or false maxims of morality might be silently omitted, but not a syllable of attack on the religion of the country should be allowed.

Augmentation of salaries.

72. I was formerly of opinion that the salaries allowed to assistant collectors, on the plan proposed by Mr. Warden, and approved by the Supreme Government, were too high, and I therefore recommended that they should be fixed on their present footing. I now find that I did not at the time sufficiently advert to the fees in the judicial line, which render all the appointments there so much superior to those in the Revenue, that it is not to be expected that any young man will stay in the latter when he can leave it, although it is indispensable that every one should spend some years in it. I therefore recommend that the former proposal be reconsidered, and the salaries fixed on a footing nearer equality with the others; though I would perhaps make it worth the while of the youngest judicial assistant to go into the Revenue line, and of the oldest Revenue assistant to accept of a registership.

73. I shall here introduce a few observations on the employment of the assistant to the collectors: a point of more consequence to the welfare of the public than it at first appears, as by it is formed the character of those on whose ability and public spirit the success of all future measures of Government is to depend. The collectors, I conceive, should be ordered to employ their assistants in the pergunnahs the moment they are capable; the assistant's allowances to be kept below the standard fixed for his appointment until he has been so deputed. Each collector should report every six months how his assistant has been employed, and how he discharges his duties. Copies of the collector's instructions to the assistant should be forwarded to Government, as well as occasional copies of his reports to the collector. One great duty of the assistant should be to ascertain at the villages whether the sum charged in the accounts as the payment of each ryot is the whole amount that he has paid. If this inquiry be made of each ryot personally at a few villages taken at random in every pergunnah, there would be an effectual check on the native officers, and this important object would be closely connected with the improvement of the assistant.

74. I beg here to recall the attention of the Board to the salaries of the camavisdars, which I find in many instances totally inadequate. The camavisdar of Dolka collects six lacs of rupees, and his whole allowances are 158 rupees. This disproportion is hardly decent. I think we should push into these zillahs the plan already adopted in the Northern Concan, with the difference that as the districts here are rich and compact, and the country cheap, a smaller per-centage might be given; 1,500 rupees a year for one lac of rupees collections, and an increase of 500 rupees or thereabout on every succeeding lac, would be sufficient. The allowance of the collector's head native servant should be raised, and perhaps made equal to that of the best paid camavisdar. I would also strongly recommend some plan for increasing the pay of camavisdars with their standing, as the strongest tie on their honesty, and still more for furnishing a provision for them after long service; a measure not more required by considerations relative to the particular case, than by the general policy of securing a respectable class of persons accustomed to our views and attached to our Government.

Customs and town duties.

75. I have not had time to make any inquiries about the customs and town duties, but I may make two observations regarding them. No customs levied by meewassees, grassias, or petty chiefs, if established before our acquisition of the country, should be abolished without a compensation; and this compensation should be promptly afforded, since if it is withheld the complaints of the sufferers will render others in similar circumstances unwilling to give up a right they possess for a pension, while the regular payment would seem to them doubtful.

76. Another regards the abolition of town duties. The committee at Kaira in 1811, have reported them to be vexatious and pernicious, and Government determined to do them away. I would, however, recommend that they should not be given up without some equivalent tax, which should reach the merchants and bankers, the only description of people in our territory that are not subject to taxation. The losses of that class from the introduction of our Government would render it inexpedient to lay any serious impost on them now; but something might be introduced that would enable Government to draw a Revenue from them when their circumstances are more flourishing, or the wants of the State more urgent.

Police.

77. All accounts agree in reporting the police to the Revenue officers as eminently successful; and even before that measure the improvements in the police had been prodigious. There is no open violence, and the people can act against any attempt at it without the fear of revenge. Thefts are much diminished, and murders are comparatively extremely rare. From what I can learn, the people (except the coolies) are neither much given to affrays or drinking, nor otherwise debauched. One evil of the present plan is the expense to which camavisdars are put by the attendance required of them at the sessions as police officers, and the serious inconvenience to themselves and the public, occasioned by their absence during seasons when they are wanted for their Revenue duties. The increase I have proposed to salaries, if it should take place, will obviate the first objection; and I really think that all sorts of forms should be sacrificed to remove the second. The camavisdar might be summoned for the occasion when his evidence was essential to a trial, but should be dismissed as soon as it is over; and in all cases of verifying depositions and the like, the oath of the person who wrote them, or of some other bystander, should be sufficient.

Appendix, No. 117

Minute by the Governor, 6 April 1821.

78. A point very generally and seriously exclaimed against, both by the people and the gentlemen in authority, is the present mode of recovering stolen property from villages to which it is traced. The responsibility of villages not actually convicted of connivance is, I believe, generally considered as extremely harsh and unjust; and as such, I believe, it has been abolished under the other Presidencies. The natives (from whom we borrowed it) exercise it with many limitations. The property must have been placed in charge of the village watchmen, and even then it is only in peculiar cases that the whole or a part of the value is levied on the village. For my own part, although I think it rather a rough remedy, I am decidedly of opinion that it should be kept up, to prevent the indifference to the police which we should otherwise have reason to dread from our native subjects; but it is only as an engine to be employed in the police that I would preserve it, and as such it must be employed with judgment, and by the hands to which the police is entrusted. The present indiscriminate application of it is not only intolerable from its injustice and severity, but absolutely fatal to the principle of activity in the police which it is meant to uphold. The temptation to the inhabitants to share, to connive or to neglect, is much increased, when the tracing of footsteps (perhaps imprinted for the purpose) to another village relieves them from all responsibility, and the person robbed, who is generally the best agent of the police, becomes at once an indifferent spectator of a search for property, of which he is certain to receive at least the full value. It would be a much more effectual plan for the police, and much more equitable towards the villages, to invest the magistrate with a discretionary power to exact a sum not exceeding the value of the property from any village which he suspects of connivance or neglect. He should be at liberty to apportion it on any number of villages that seemed to partake in the neglect, and to levy it at what period he pleased, so as to allow it time to operate as a stimulus to the researches of the villagers; and he might remit it, if he was satisfied before payment had taken place that no exertion had been wanting. But he ought to be directed to be rather rigid than lax, and to allow no appearance even of negligence to escape without some fine. I can see no objection whatever to entrusting the magistrate with this power, which he always possessed till the passing of Regulation III. of 1818. If it is wished to have a check on his exercise of it, it might be subject to the revision of the criminal judge, but it ought, at all events, to be a branch of the police; and I observe that it was so even in Bengal, where the payment for property by villages in certain circumstances was to be ordered by the Court of Circuit and not by the Dewanny Adawlut. Supposing, however, that our system requires it to be subject to the decision of a civil court, it would be necessary to enact that no suit should be received unless a certificate could be produced from the magistrate or criminal judge that the case was one in which the village was to blame.

79. I may here introduce the subject of military guards employed on civil duties. I made this an object of my particular attention, with a view to relieve the line from a number of duties requiring none of the qualities of a soldier, and yet breaking up battalions that might be wanted for service, and injuring the discipline of those not likely to be so called on. The result of my inquiries showed the number of sepoys so employed to be less than I had supposed; but still they amount to upwards of 600 men, without including the Northern and Southern Concan: altogether they cannot fall short of the strength of a complete battalion. Guards for the jails, however, would at all events be required, and these would take 50 men for each zillah; 300 in all: so that the reduction in Guzerat would not exceed 300 men. It might be practicable to make such a distribution of the extra battalions as might render them applicable to this duty, and thus leave all the battalions intended for service disposable for that purpose. But these troops, if employed on the jail guards, would require to be often relieved, as they would otherwise get intimate with the prisoners and cease to be an effectual check on them. The collector of Ahmedabad has a party of his peons dressed in a blue uniform with brown belts and a kind of foraging cap, and armed with muskets and bayonets, who only receive seven rupees for clothes and all; and yet a month or two's exercising with a regular battalion, and I believe the superintendence of a discharged havildar, has made them at least as good, I think better than regular sepoys, for all these duties except jail guards. If a company of 100 men of this description to each zillah could be paid by a reduction in the Revenue and police establishments, it would be sufficient for the duty and would ease the troops of the line. The responsibility of collectors for treasure not under a military guard should be dispensed with, where there is no neglect on his part or his officers. The absence of a military guard should make no difference.

80. Before I conclude this paper, I must record my obligations to the collectors of these zillahs for the cordial assistance I received from them in my inquiries, and for the valuable information and opinions which they communicated. The zeal, activity and successful management of Mr. Dunlop, have already been noticed in various employments; and I have particular pleasure in noticing the remarkable intelligence and acquaintance with his duty displayed by Mr. More.

81. Though, from the nature of the judicial establishment fixed by Regulations and controlled by superior castes, I did not think it necessary to devote any of the short time I had at my disposal to inquiries in that line, I have to acknowledge the readiness of the gentlemen at the head of it to afford me every information; and to Mr. Anderson I am indebted for much information and many judicious suggestions.

Camp Chiclassee,
6th April 1821.

(signed) *M. Elphinstone*

Appendix, No. 118.

Appendix, No. 118.

Minute by the Governor, 6 May 1821.

MINUTE by the Governor, dated 6th May 1821.

Surat.

Para. 1. THE Surat district presents more variety of surface than those hitherto-mentioned. The eastern pergunnahs belong to the hilly and jungly country that extends to the Ghauts; those in the south partake of the same character; the rest is flat and in many parts fertile, but a large portion of it is covered with babool bushes and wild date trees: nearly one-third of the whole district is waste. The eastern part of the district is inhabited by dhooblas, otherwise resembling the bheels, but remarkable for their peaceful and inoffensive disposition. The other inhabitants of the collectorship, excluding the city, are coonbees and coolies, maustans and batarlars (or caste of brahmins), with some parsees, borahs and rajpoots.

2. There are no grassias nor meewassees in the district. One or two chiefs of bheels nominally dependent on Raj Peeplee, and some others further south who seem nearly or entirely independent, have sometimes plundered the district, but are generally restrained by fear. Three rajpoot rajahs occupy portions of the jungle to the east of the zillah. The first of them, the rajah of Mandavee, has a country about 18 coss long and 10 broad; half of it is open, and his principal town contains about 2,000 houses; the rest is jungle inhabited by predatory bheels. His Revenue is about 1,80,000 rupees, 80,000 of which is grass collected from the British and Guickowar's territories. He pays a tribute of 60,000 rupees to the British Government.

3. The rajah of Banda's country is of less extent and more jungly: the inhabitants are dooblas and dhooreeas. His Revenue is about 60,000 rupees: he pays a tribute of 7,800.

4. The rajah of Dhurrumpoor's territory is about 30 coss long and 20 broad: the whole is a thick forest with scarcely any cultivation. Some of the inhabitants are dhooreeas, but by far the greatest proportion are kokumeeas, a tribe resembling the dhooreeas but speaking the language of the Concan, from whence they originally came. His Revenue is about 1,40,000 rupees. The British Government has chokees throughout his country, for the purpose of collecting customs.

5. The nabob of Surat is the only chief with any independent authority within the district, and his only extends to his own dependents. He has about 1,600 begahs of land, about 300 ryots, 200 armed attendants and 150 servants and slaves.

6. There is a good deal of waunta land and pecuniary payments to grassias. In both cases the payments are fixed, and they are made by the collector to the proprietors, who reside in Raj Peeplee and other adjoining districts, and whose outrages and exactions at one time greatly disturbed the district. Most of these pay a salamee or quit-rent, which is levied direct from the ryots. The principal other alienations are wuzeefa lands, which are managed by the owners, and pay a salamee or otherwise, according to the tenure. The tullput land is held on different tenures; 1st. That of kattabundy, here called zubtee, is very prevalent. The zubtee ryot has a right to retain his ground, and his rent ought not be raised; but this last privilege appears to have been little attended to. He pays a higher rent than other ryots; but except in the neighbourhood of the city, he is entitled to his trees and to a portion of grass land rent free. 2d. There is another tenure, called hoonda, which resembles that last mentioned; except that the ryot holds the whole of the lands for a certain sum and not for a separate rent on each begah. In some pergunnahs it is originally formed by the division of a village in the same manner as is usual among baugdars; but there is no mutual responsibility as in baugdar villages, and the division once made the sharers hold exactly on the terms of kattadains. To the southward the term hoonda applies to any land paid for in the lump. 3d. The rest are gunwultees, or annual leaseholders, who though never expelled from their lands, change a good deal from field to field and village to village every year. 4th. Oopurwarees, who live in one village and cultivate the lands of another, are particularly common in this district. 5th. Some of the ill cultivated lands in the east pay an ooder fulla, or an equal sum on each begah; and 6th. Some pay a certain sum on each plough.

7. The system of collection in the Surat district is now almost entirely ryotwar, but this improvement is very recently introduced. Before we got this district, and for a long time after our acquisition of it, the country was completely in the hands of the dessayes, who considered their possession so permanent that each family partitioned its pergunnahs among its members, like the patells of a baugdar's village. Every dessaye managed the village of his own baug as he pleased, and in general they displaced the old patells and carried on even the interior management of each village by means of their own agents, who were called talookdars. The dessaye was thus the perfect master of the people without any one to check him. The mode of settlement of the Revenue was for the mamlutdar, and in our time for the collector, to send for the dessaye and make as good a bargain as he could with him for the year's Revenue of his pergunnah. The dessaye then apportioned the sum to be paid among all the villages of the pergunnah, and the talookdars (or where there was one, the patell) divided the assessment among the ryots. By this plan the collector made his assessment entirely in the dark; and although it was his intention not to increase the Revenue, unless where there was an increase in the cultivation, yet the want of information on his part, as well as the fraud of the dessaye, often operated to raise the beegotee of the old

lands. They, indeed, had no protection against the exactions of the dessaye, if he chose to complain to the collector, except an appeal to the tullatee's accounts, by which his own ignorance of his rights rendered him little able to profit, and which could not be much relied on, in consequence of the dependence of the tullatee on the dessaye. By the present mode of assessment every ryot attends at the camavisdar's cutcherry. His land and rent for the preceding year are ascertained in his presence from the tullatee's books. If he should wish to take up more land, or to throw up part of what he already has, or if it should be necessary to increase or diminish the rent of any portion of his lands which he may have changed from common lands to garden lands, or *vice versâ*, the requisite alterations are made and agreed to. If none of these changes are required, he holds the same land on the same rent as the year before. In either case he receives a pottah under the seal of the camavisdar; a paper specifying the lands and rent of each ryot in the village is also signed by the collector and deposited with the tullatee. Each ryot then becomes security for his neighbour's payment of the Revenue; but this ceremony is reckoned nearly nugatory. The patell also furnishes security (generally that of another patell) for his not embezzling the collections. There is, then, no more to do till the Revenue comes to be paid. Formerly two-thirds of the Revenue was paid before the crops were ripe, and the money must have been borrowed at heavy interest by the ryots, but now no demand is made until the crops are cut: one-half is then paid before the grain can be removed, the rest is paid after the sale of the whole or part of the produce. When any failure has taken place, a remission is made to the individual sufferer after an examination of his field by a Government officer.

8. This system was first introduced in the year 1817–18. There are several pergunnahs to which it was only extended during the last Revenue year, and in some it has not yet been completed. Each man's land was measured, and his rent fixed at the sum which he had paid the preceding year. The great advantage of this plan is, the clear view which it gives the collector of the real state of his district, thus enabling him to adapt any increase or remission of the Revenue to the actual circumstances of each individual, and also putting it in his power to detect and check any undue exaction which may be practised upon the ryot. A great objection to it is, that it lessens the power and consequence of the patell; but this was not felt in the Surat district, where, in consequence of the usurpations of the dessayes, the office of patell had scarcely an existence. In baugdar villages, where the putteedars are numerous, the introduction of the ryotwar settlement is productive of much hardship and of no advantage; but there were scarcely any villages of this description in the *old* Surat district. In Oolpar, where they were more numerous, more inconvenience must have been felt. The ryotwar settlement may also prevent the employment of large capitals in improvements and new cultivation; but the opposite system does not appear hitherto to have been attended with that advantage in Surat, as almost all wells and tanks have been made either by Government or the ryots. The establishment of patells in the plurality of the villages is one of the advantages of the new system; but the want of experience of those functionaries, and perhaps the smallness of their allowances, have occasioned frequent changes and removals, which are against the respectability of the body. Nothing can be more complete than the state of the tullatee's books, which contain every point of information contemplated by the Regulations. These remarks relate exclusively to the regular Land Revenue; there are other taxes, the chief of which are the abkarry and the taxes on trades, which call for no observation.

9. If I were to decide on the present condition of the people in this collectorship, I should pronounce it to be very much depressed. The ryots seem to be ill-clothed and ill-lodged; and although some parts of the district are highly productive, I should think that in others the cultivation was very imperfect. Land that has been in use for a few years is so exhausted as to be considered unfit for cultivation. From this, or some other cause, the pergunnah of Chowrassee, contiguous to the populous city of Surat, is the most cultivated in the district; and this is the more remarkable, as the wuzeefa lands in the same neighbourhood are in a high state of improvement. These evils are by no means to be ascribed to the present system: on the contrary, I am persuaded that the measures now in progress will go far to relieve us from the system which we inherited from our predecessors. The great obstacle will be the extreme heaviness, and perhaps the inequality, of the assessment. Mr. Morrison has endeavoured to correct this, by reducing the Revenue in some cases where it appeared to weigh with particular severity: in other places he has promised to lower the assessment if the inhabitants will promise to protect Government from loss by the cultivation of additional lands. I doubt, however, whether these palliations will be sufficient; and if I were not aware of the extreme difficulty of lowering the Revenue when it is once raised, I should be induced to recommend some more extensive measure of that nature. I would not, however, wish for a general remission, but for a reduction in the particular cases where there appeared to be a particular pressure. As the cultivation has greatly increased since we got the country, it is probable some parts, even now, are lightly assessed, while others must be too heavily, as the beegotee doubles that of Broach, and as the Government share appears by the tullatee's books greatly to exceed one half of the produce. I have applied to the collector for some information regarding the general rates of assessment, on receiving which I may probably resume the subject. In the meantime it is satisfactory to say, that no increase has been put upon the district since the introduction of the ryotwar system, and that in no instance has it been found necessary to send a ryot to prison, or to sell his house or cattle, for arrears of Revenue.

10. Scarcely any part of the above remarks apply to the pergunnah of Oolpar. That division, like all other possessions of the Vinchoor jagheerdars, was lightly assessed and equitably governed. It is a rich country, with few trees, but in the highest state of culti-

Appendix, No. 118.

Landed Tenures and Revenue Settlements.

vation. The villages were said to be excellent, and the people easy in their circumstances, and independent in their manners. The assessment is said to bear to that of the other pergunnahs under Surat, the proportion of one third to one half; but from what I can learn it does not appear to be more lightly assessed than the Broach district, or near so lightly as that of Kaira. The character of the people is not what one might expect from their favourable circumstances, for they are said to be less honest, as well as less obedient, than the inhabitants of the old pergunnahs. The generality of the latter are described to be a remarkably quiet, simple, inoffensive and industrious race of men.

11. It might be expected that the petitions presented in the different districts would give some idea of the grievances suffered in each. Of about 300 that I received in the districts of Ahmedabad, Kaira, Broach and Surat, some did not relate to Revenue. Of those which did, the stoppage of pensions and old allowances, either from change of system or from particular orders of our Government, and the administration of the allowances of the pergunnah officers and patells, were common to all the districts, though of course most frequent in new acquisitions. Those peculiar to Ahmedabad were the complaints of the grassias against the introduction of tullatees and the increase in their tribute, nearly similar complaints from the cusbatees, complaints of assessment on rent-free land, some few for over-assessment on Government lands.

12. The complaints of Kaira were for over-assessment, and for imposing swaddies and assessing rent-free land, both originating in some partial arrangements of Captain Robertson, for equalizing the assessment, and for levying on the alienated lands, such portions of the nominal rent of Government land as were in reality received from them. In Broach, the prevailing grievance was the over-assessment of the present year, which in Occlasier occasioned much discontent and clamour.

13. In Surat the petitions were not numerous.

14. I am not sure that these facts throw any light on the comparative state of the districts. They show that the smallest addition to the assessment occasions more remonstrance than the heaviest burdens if they are not increasing; and perhaps they also show, that the silence of the ryots may be a sign that they are dispirited, as often as that they are content.

Wappee,
May 6, 1821.

(signed) *M. Elphinstone.*

Appendix, No. 119.

Appendix, No. 119.

Minute by Mr. Prendergast, 29 June 1821.

MINUTE by Mr. *Prendergast.*

IN considering the several modes of internal Revenue system discussed in the Honourable President's Minutes dated the 6th and 23d April, and 6th of last month, and his observations on the present state of the Honourable Company's district in his late tour of the Guzerat country, it is of some importance that the terms used to designate the different classes of inhabitants should not be misunderstood. For instance, the phrase "the patell," is frequently used in these minutes of observations as if it were supposed that there was one single patell in every village distinct from the baugdars, which is not the case. There is hardly one village in the whole province in which there are not three or four at least. Every baugdar is a patell. A baugdar dying and leaving four sons, they succeed by inheritance to equal rights in the lands of that baug or charge, and become putteedars, the rights of patellship vesting only in the senior of that division of the village Government land. The Honourable President observes, that "it often happens so that the patell's descendants are so numerous as to cultivate nearly the whole village: in that case, of course, there are few or no ryots." But in other parts of these Minutes the word ryot is, I think, properly used, in applying in the most extensive sense to patells, baugdars, putteedars, proprietors, every one connected with the cultivation of the lands, in fact, all the inhabitants of a village are "ryots." The term "circar ryots" also often occurs, as if these same classes of the inhabitants under whose labour the "circar" (that is Government) has some particular control, which is not at all the case.

(*Sic orig.*)

The plan of granting leases of villages at fixed rents for a term of years, which is stated to be earnestly recommended by the collectors of Ahmedabad and Kaira, and to be warmly supported by all the gentlemen of experience on the spot, is, I am glad to find, not intended to be hazarded at present, or until after the completion of the investigation of claims to alienated lands. I find settlements of them, and a survey made of the Government land, all which will require some years probably. I have, however, no hesitation in saying that the most accurate knowledge that can be obtained of the number of begahs, or acres, and of the quality of the land of every field, would still not enable the most intelligent British farmer, or the most skilful native, to pronounce what fixed rent such land could afford to pay for a series of years, or even for a few years; not only from the vicissitudes of good and bad seasons, which fluctuate in this country so incalculably beyond what is known in Europe, but even in seasons in every respect equally favourable, the same land will not yield the same crop. Lands which last year produced a most luxuriant and valuable crop of, suppose cotton, will not do so this year, and will probably be sown with some early grain mixed with cotton, the former of which springs up quickly, and is gathered about the time

Appendix, No. 119.

Minute by Mr. Prendergast, 29 June 1821.

time the cotton shrubs are an inch or two above the ground; and the next season it must be sown with some inferior grain, and then lay fallow, for manuring is very little if at all used, and from causes that will most probably preclude its ever being used generally. It is, however, calculated by those who are favourable to permanent leases, that by fixing the rents moderately, the profits of very favourable seasons will so enrich the cultivators, that they will acquire funds to enable them to pay their Revenue to Government in seasons of failure, or unfavourable ones. But who that recollects the unthrifty habits of the natives, their lavish expenditure of all they may have acquired and can borrow, in the constantly-occurring religious ceremonies, family rejoicings, marriages and mournings, will think of relying on their profits being husbanded to enable them to pay their rents in bad seasons. If it were possible to reverse the question, and consider the plan of permanent leases to be to secure to the patells and cultivators a fixed annual sum from the public treasury, Government taking the whole of the crops whatever they may be, good or bad, at all risks, I suppose no servant of Government, high or low, could for one moment think of recommending such a plan to our adoption, even supposing we could implicitly reply upon the patells and cultivators exerting themselves in every way as zealously for the Government as they do for themselves. The risk, in such a climate as this, would be too great for the Government to take upon itself, and they are by far too heavy to throw exclusively upon the cultivators. They now fall equally on the Government and the ryots. In the favourable seasons we receive a high Revenue and they a high profit; in bad seasons both are proportionably low. In every point of view in which I can consider permanent settlements or leases, even for a term of years, so earnestly recommended by all the gentlemen of experience in Ahmedabad and Kaira, I am quite satisfied it is a system pregnant with very heavy losses to the State; for remissions must be made where there are no sources from which the cultivators can pay the fixed rents, whilst, on the other hand, when the resources are superabundant, we shall be precluded from that increase which is the just and acknowledged right of Government. If by legal process the terms of the leases were attempted to be enforced, the law expenses would add to demands on the cultivators, already unable to pay their rents, and the irretrievable ruin of the country would be the result.

With regard to the "ryotwar system," that is, the Government officers making annual leases with each cultivator, independently of the patells, at such rents as he may be expected easily to pay in that particular year, I think there can be no doubt it is by far preferable either to permanent settlements or leases of whole villages to patells or strangers for a term of years.

Such distinguished approbation has been bestowed upon this "ryotwar system" by the highest authorities in Europe, and by men of great experience in this country, I should hardly venture to say it had defects, if the Honourable President himself was not of this opinion also. He observes, most justly I think, "It has, however, one serious objection, that, combined with our general Revenue and Judicial system, it has a great tendency to annihilate the power of the patells and to dissolve the village government, the value of which has of late been rated so highly;" and, again, "that it involves so much detail, that the collector and his assistants cannot perform it all (he might have said an hundredth part of it), whilst it cannot be entrusted to natives." These objections, too, are coupled with a mistaken notion, that it is a light and easy undertaking for a ryot to make a complaint against a camavisdar, to whom so much of the detail of the system must be left. But it is too well known that the last necessity alone can force him to do so. To whom is the ryot to complain? To the collector. Where is he to be found? At the Sudder station, two or three days' journey distant; and then there is the camavisdar's influence and power to be contended against, and there is the dread of his ample means to injure the ryots, in an indirect way, from motives of revenge. And again, is the camavisdar to be convicted of oppression or partiality on the "mere complaint of the ryots," without further "inquiry"? He would, in that case, have grounds to complain of injustice, in not being heard in his own defence; but if a trial does take place, the poor ryot is ruined by the delay and expense. The objections here stated to the system of ryotwar are, in my opinion, sufficiently strong to prevent its being introduced. It has, however, the Honourable President observes, been introduced into 370 villages in the Kaira collectorship, and that the Surat district is now almost entirely ryotwar; but this improvement is very recently introduced." This ryotwar settlement, of course, only extends to the Government lands, and a question arises, how in those collectorships the alienated lands have been separated from the tullput; whether their being excluded from the settlement is a tacit acknowledgment or admission of all claims to those alienated lands, and whether the Revenue said to be indirectly derived from them has been sacrificed. The Honourable the President observes, that the ryotwar has been "more extensively introduced in reality than in appearance." I rather myself think the reverse, that it has been introduced more in appearance than in reality.

The Honourable President, in his observations on the settlement of the Revenues in the Broach collectorship, seems to believe that the villages "are all farmed by the patell, or by an association of baugdars, like those called nerwa, beyond the Myhee." The system, however, seems to me to be the "reverse of the farming system." He also observes, that it is always difficult "to guess whether the assessment is light or heavy," on the plan adopted in the Broach zillah, because we are completely in the dark regarding the principles of increase. But here, surely, it will be admitted that the sources and principles of Revenue are much better known than those of any other zillah, under this, or I may venture to say, under any other government in India; it is hardly possible they can be better known anywhere. The number of begahs of land in every village is known exactly; the number that are productive and that are unproductive, the number of begahs assessable on account of Government, and the number of begahs alienated, are all fixed and determined, and known far better than in any other part of our territories: in fact, with certain accuracy all the articles of produce are known, and the value at the time is ascertainable without particular difficulty. Now the principle of the increase of the Revenue of the Broach collectorship this year above the last is simply this; the difference of seasons. The two preceding seasons were so bad that much of their crops failed totally, the Revenue was therefore low. The last season was one of the most favourable ever known for the crops of all decriptions, and the assessment has of course been raised in proportion. Under the system which obtains in the Broach districts, the cultivators are well protected from any attempt on the part of an ignorant, indiscreet or oppressive collector; for independently of the desire of this Government, so repeatedly and strongly intimated, that they shall be most careful not to over-assess, the patells would themselves remonstrate against any such attempt, if the collector, from ignorance or obstinacy, refused to listen to reason. The patell would distinctly tell him the village cannot, and they will not agree to pay the exorbitant money-assessment, and desire that he will take the Government's well-known and established portion of the crops, collected as they all are into the village kully, or general barn-yard, and there is the actual charge of the Government mitla havildar and village guard of bhurthuneeas. As the collector must take this alternative, there the dispute between him and the village is settled. This, however, is certainly a measure that entails on the collector some additional trouble, though perfectly practicable, and he will for his own sake endeavour to avoid over-assessing. The patells and other cultivators are also averse to it, and will not have recourse to it unless the assessment is really oppressive, and then there is no doubt they would: but I do not think they would do so if the assessment was a little higher than in strict fairness it ought to be, for any trifling excess does not, under the system which obtains in Broach, fall upon any particular patell, or baugdar, or putteedars; it is actually equally divided among all and every man possessing any right of his own in the cultivation of the Government lands, who on the other hand as certainly enjoys his fair share of the benefit of a light assessment, as I shall explain.

Every share of the Government lands possessed by a patell or other cultivator, down even to the smallest putteedars is known, and is denominated a four-anna share, or a three-hundred-and-one anna, or a half-anna share. Supposing, then, that the Government assessment is fixed (say at 1,000 rupees), the patells with whom the amount has been adjusted by the collector return to their village, all persons interested meet them at the public meeting place in the village, the amount is declared, and every man by the simplest process instantly knows precisely what he has to pay. The patell who has a four-anna share has to pay 4,000 annas; the putteedar who has a half-anna share has to pay 500 annas. Now, really, to my mind, I must say this appears to me a "ryotwar system" under another name, and with very superior advantages to the ryotwar system under which the Government officers are supposed to make separate bargains and leases with each cultivator every year, independently of the baugdars or patells. It is not a system of our formation, it has existed from time immemorial, and survived all changes of government, and Mahratta and Mahomedan oppression. We had but to abolish a few obvious innovations of theirs, such as "narnootee" and "sookree chandell," and for 20 years it has been adhered to under our Government, with I think great success. From all my own inquiries, I believe it to be the original system which prevailed throughout the province, perhaps much further; and if I had power I should revive it wherever it may have been lost, in preference to any other I am at all acquainted with.

With regard to augmenting the salaries of the assistants to the collectors, I do not at this moment recollect Mr. Warden's proposition adverted to by the Honourable President: but I do not see any objection to the principle of their allowances being made equal to officers of similar rank in the Judicial department, although perhaps, in view to the Honourable President's plan of transferring our covenanted servants from one line to the other, there being a difference in the salaries might be an inducement to the gentlemen themselves to agree to the transfer. But I wish to make a few observations on the proposition of increasing the salaries of the native servants in the Revenue department.

The new system of village tullatees introduced a few years ago was on a scale of augmented expense for those officers. Their duties and stations in the village were made more important; they became, in fact, from a very economical class of servants, a comparatively expensive and responsible one. I am inclined to think that it was not in the contemplation of the former Government, who passed that Regulation regarding tullatees, to alter the footing of the office, but to restore it, as it originally stood, a part of the established general internal system. But this is not the only instance in which attempts to define by printed Regulations rules and forms long in use, known and approved in the villages and districts, have unintentionally led to very material innovations; and although the Honourable President speaks of the "excellence of this Regulation in some respects," he very justly adds, "It must not be overlooked that it has a tendency to extinguish the authority of the patell, already much weakened by other parts of our management; and care should be taken, when the necessary information has been acquired, to bring the tullatee power within its natural bounds." This tendency to extinguish the authority of the patells is very baneful, and such must be the effect of that Regulation making the tullatee an officer direct from Government. He acts as its exclusive agent; he examines every man's condition, and his tenures; he is employed to make the collections, and obviously supersedes the patells in all their acts. I have in various Minutes, since I had a seat in Council, tried to delay that Regulation being acted upon; and inasmuch as it has not been acted upon, for instance, in the Broach collectorship, insomuch will there be cause for future rejoicings. Innovations of this nature have seldom or never failed to be followed by the greatest regret. The camavisdar is another new functionary, introduced in place of the old, and still paid, though not employed as a

Revenue

Appendix, No. 119.

Minute by Mr. Prendergast, 29 June 1821.

Revenue officer. The dessaye, whose duty it properly is to superintend all the patells, to furnish every sort of local information in settling the Revenue, &c., and a collector's head servant, is now also recognized, and his pay recommended to be made equal to the best paid camavisdar. It thus appears quite plain, that in the degree that the patells, dessayes and others, are superseded in their employment, must new men be introduced of inferior local knowledge and qualifications, and equally requiring checks and vigilant superintendence with the old, whilst I think daily experience in all parts of India instructs us to avoid these innovations. The creation of a new establishment of native Revenue officers should by all means be discouraged, particularly as we cannot get rid of the old. I am aware that our collectors having now become habituated to camavisdars of their own nomination, will be reluctant to relinquish them; but I do not think their importance or allowances should be increased; and if the plan proposed by the Honourable President for employing the assistants to the collectors is carried into effect; if the tullatees do their duty as they ought to do on the allowances they now receive; if the village patells are in a measure restored to their duties and consequence, as it seems to be the desire of the Honourable President they shall be; and if the dessayes, muzmoodars and ameen patells are made to do a part of their duty, I am of opinion the increase of allowances to camavisdars' and collectors' head servants is unnecessary. I think those of the Broach collectorship should be taken as the standard for fixing the salaries of those officers in our other districts.

The Honourable President notices, that "the division into pergunnahs is, in some respects, set aside by the distribution of the country into districts under camavisdars, which may or may not correspond in extent with the pergunnahs." It is, I think, very much to be regretted that the ancient division of the country should, in any instance, be set aside. There are existing establishments for each pergunnah; the records of each are separate; there is a strong common interest and feeling among the inhabitants; and I do think that nothing short of the most absolute necessity should have given rise to the dismemberment of a pergunnah; and unless that indispensable necessity is distinctly shown, I am strongly of opinion the ancient division of the country should be restored.

In speaking of the grassias, I doubt the accuracy of the definition given by the Honourable President of the origin of their waunta lands, that it "was originally a fourth of the land of each village left or restored by the Mogul government to the Guickowar, who was *originally the proprietor of the whole.*" This would be declaring the villages and the Government itself to be the encroachers. The grassias, a warlike, turbulent, idle, *armed* clas of people; the patells and cultivators, peaceful, industrious, orderly and *unarmed*; which of these two characters are likely to be the encroachers? I have, however, before heard the definition adverted to by the Honourable President. But there is another much more generally believed, and which I myself believe to be the true history of waunta land and money payments, that the grassias obtained them from the villages, by intimidating the peaceful inhabitants, who were not properly protected under a weak and supine government. Besides, waunta land, though mortgaged or sold, and changed its owners, does but very rarely, if ever, change its name; and it always stands in the village accounts in the name of the grassias, and under the denomination.

The Honourable President observes, that villages held by *coolies* are generally termed "meewas." This term, however, is applied generally to all refractory villages, whether held by coolies, rajpoots or bheels. Meewassee villages are those chiefly situated in hilly or broken ground, surrounded with deep ravines and jungles, and difficult of access. Situation often stamps the character of the natives in India; and the very same castes, who would in the open country, and near the seat of authority, be obedient and orderly, would, in occupying those fastnesses, become violent and refractory, knowing the difficulty of reducing them to submission and control to the local government authorities; and such villages, without reference to the caste of their inhabitants, are termed "meewas or meewassee."

The Honourable President considers rajpoots to be foreigners; but if they are so, where did they come from? They are not considered foreigners in Marwar or Meywar; nor can they, I should imagine, be considered foreigners in the peninsula of Guzerat, where districts are named from being the original countries of particular rules of rajpoots, as Thalawar of the Thalas, Goolwar of the Goels.

In describing the rent-free lands the Honourable President observes, that the "vaichan" are lands sold; gurraulla, lands mortgaged. The definition, however, should carefully be, *government land or tullput,* sold or mortgaged; for waunta or wuzeefa, &c., though sold or mortgaged, and changing its owner, never comes under vaichan or gerauneo. All lands, under these heads in the village accounts, may be considered unauthorized alienations, by the patells or village community, of the government Revenue in the land so disposed of.

The Honourable President's explanation of puggees, barrees, and cooliapa lands, is, I conceive, also the true history of waunta in general.

In reference to that most extraordinary proceeding of the collector of Ahmedabad, noticed in the Honourable President's observations, of at once taking upon himself, without any authority, hesitation, or weighing the risks and consequences, to impose a "swaddeo" of one-third on all rent-free lands: I have already recorded my opinion so fully on that officer's reports, when they at length came before the Board, that it is not necessary I should further resume the subject here.

The Honourable President proposes "a complete revision of the veeras or taxes," to which of course I can have no objection; although I do not myself think it the case, that "many, if not the most of them, fall on the rent-free land, or that the resumption of the latter would break up all nerwa villages;" because, if left to itself, the village community would

Appendix, No. 119.

Landed Tenures and Revenue Settlements.

would speedily make a new arrangement of the baugs, as they actually did in the Broach district, where the resumed lands were, in many instances, reannexed to baugs. The observation in the same paragraph, "if every man was to be stripped of the usurpations of his ancestors," is a length to which no government could think of going; and the whole of the arguments contained in this part of the Honourable President's observations furnishes additional proof that the baugdar or the nerwa system is the only one that can be carried into practice, without resuming the alienated lands, or sacrificing the Revenue derived indirectly from them.

Bombay, 29th June 1821. (signed) *G. L. Prendergast.*

Appendix, No. 120.

Appendix, No. 120.

Further Minute by the Governor.

Further MINUTE by the Governor.

I have perused Mr. Prendergast's observations on my Minutes on Ahmedabad and Kaira, and on other districts of Guzerat, with much interest and attention. I now proceed to offer such explanations as those observations appear to call for.

To facilitate reference, I shall take the liberty of putting numbers on the parts of Mr. Prendergast's Minute to which I wish to allude.

This observation applies to baugdar villages only; and in them I think I have said that all the baugdars are patells, though only the few who are at the heads of great divisions (mota baugs in Broach), receive the patell's allowances, and communicate with the Government. But the number of baugdar villages in Guzerat is comparatively small; there are more in Surat, few in Ahmedabad, not so much as half the number of villages in Kaira. In Broach only they are numerous; in all other villages there is only one patell.

In one sense of the word all the Company's subjects are ryots; but in a village the word is used (in contradistinction to *potail*) for the cultivators who do not share in the village government. It is in this sense I use it in the places noticed by Mr. Prendergast, and I believe in all others.

Those are called "circar," the ryots that cultivate tulput land, to distinguish them from those who cultivate exclusively land belonging to grassias, which last are chiefly found in grassias villages. What control the Government has over them is another question. The native government had a great deal once, and I think ought to have none, at least no power of restraining them from throwing up their lands when they choose.

My opinion regarding leases agrees generally with Mr. Prendergast's; but as I have no experience myself, I am unwilling to decide a question so much disputed; I therefore am desirous of the reference I have already recommended to Captain Robertson. I also think it desirable that instructions should be issued to the collector, recommending the gradual and partial system of leases as an experiment, which is explained in the part of my Minute immediately following the suggestion of a reference to Captain Robertson. Such instructions will, at all events, be necessary to such collectors as have been applying for leave to grant leases generally. I must also own, that I think leases to putteedars, where very numerous, less doubtful than any others. They are already bound by a sort of lease towards the Government; and it is but fair the Government should be similarly bound towards them.

The opinion that the ryotwar system involves so much detail as to be impracticable of execution, is not brought forward as my own, it is only quoted to be contested.

The objections to the ryotwar system, from the difficulty the ryot must experience in complaining to the collector, applies with additional force to the village lease, and district lease system, because there is another native authority interposed between the collector and the ryot, and that one much more formidable than the camavisdar, because more permanent, more intimately connected with the complaint, and possessing greater means of exacting or oppressing without detection.

I observed that the ryotwar system *had* been "more extensively introduced in reality than in appearance, while the patell continued to go through the forms of farming his villages." Now that the appearance is entirely ryotwar, Mr. Prendergast's observation is probably correct.

Mr. Prendergast probably understands the word "farming" in some sense different from that which I meant to attach to it. I called a village farmed, when Government transfers its rights in it to another person, or association of persons, for a rent. I should say it was not farmed when Government retained in its own hands its rights over the ryots.

The number of begahs, productive and unproductive, assessable and alienated, are, as Mr. Prendergast observes, more accurately known in Broach than in any other district in India, because none has been so carefully surveyed. I will add, that every object of the survey, and every object of the reports made at the time of the first commission, were as fully known as it was possible for such subjects to be. But many of the facts on which the annual assessment is founded could not be touched on either by the survey or the reports, and many are so fluctuating, that if the state of them as it then stood had been recorded, it would be totally inapplicable now. Thus the productive assessable land is recorded; but whether the quantity producing grain is not greatly increased, cannot of course be ascertained from the survey. A proof that these points are not actually ascertained, is afforded by the prosecutions carrying on (or formerly carried on) against the pergunnah officers of Occlasier, for concealing cultivation to a large amount. But if the quantity of land of each

description

Appendix, No. 120.

Further Minute by the Governor.

description to be assessed were well known, the next step in Broach appears to me full of uncertainty: it is a conjectural estimate of the quantity of grain of each description produced in the season for which the assessment is making. There is no careful examination of each field, or debate with the proprietor about the improvement or decline of its condition. A general estimate is made from a summary inspection of the state of the fields; and although, from the experience of the pergunnah officers, it may frequently be right, yet as it is too vague to admit of a close examination, the collector can never be confident that it is not wrong, either owing to mistake or corruption.

If this conjecture, however, be right, and if the price for which the grain will sell be also accurately ascertained, so that the sum laid on the whole village is just, it by no means follows that the distribution will be equally just by the time it reaches the ryots. One ryot may be in declining circumstances, while many of his fellows may be increasing in wealth. One part of the village land might be suffering from flood or blight, while the rest is unusually productive. The patell may perhaps adjust all these inequalities, but he does it unknown to the collector or his officers, who may therefore be fairly said to be in the dark regarding the sources from which the Revenue is derived. I have been speaking of villages under one patell in baugdar villages. This evil cannot be entirely remedied, and all Government can do is to see that the whole sum laid on the village is equitable.

A proof of the uncertainty of the assessment is, that the vast increase laid in Broach this year was founded on the supposition of the unusual abundance of cotton produced; and this was the reason assigned by the acting collector in the end of April, when I believe the season is nearly closed: yet the commercial resident has since announced a failure, and the acting collector has stated that the produce of this year is a good deal less than that of the last. The power of resorting to a division of the crop is a safeguard against over-assessment possessed by the cultivators in all districts; but I doubt if it is so effectual as Mr. Prendergast considers it, because nobody resorted to it this year in Broach, although the clamour in the district has been excessive.

What Mr. Prendergast says of the baugdar's system I should generally subscribe to, in cases such as Mr. Prendergast supposes, where almost all the cultivators are baugdars. I have, indeed, taken a very similar view in my Minute; but this only applies to about half the villages in the Broach zillah, and to very few in the other collectorship.

This is, indeed, a principal cause of the apparent difference between Mr. Prendergast and me, that his view generally applies to a village cultivated by baugdars, while mine also bears on villages where there are few baugdars, or those formed by a single patell, and on those settled ryotwar.

With regard to the hereditary officers of pergunnahs, I confess that the concurring opinion of all the Revenue officers whose opinions I have heard on the subject, make me unfavourable to the employment of them; but this question is here only introduced incidentally, in discussing the pay of camavisdars. In regard to them, all I contend for is, that their pay should bear some proportion to their trust. I do not think that the allowances in Broach could conveniently be adopted as a standard, because that district has a system entirely peculiar, and not at all resembling those of the other districts, which system leaves all the settlement of the Revenue to the patells and pergunnah officers; so that the camavisdars have little else to do than to receive the collections.

I beg to explain what I have said about the different limits of pergunnahs and camavisdar's divisions. The latter often include several of the former; but I do not believe the pergunnahs are ever divided, except by the boundary line of different collectorships.

The account given of waunta, in all the reports of the collectors beyond the Myhee, is that which I have mentioned: it is supported by the Mahomedan histories and documents connected with Revenue, and I believe by the traditions of the hereditary Hindoo officers. My idea of the history is, that there were several rajpoot principalities in Guzerat under different dynasties of Solunkas, Sumas, Gohils, Waghilas, &c., each of which, according to the rajpoot practice, divided the country among the relations and tattayets of the rajah, till the whole country was shared out among them, as Cutch, Katteewar and other neighbouring countries not subdued by the Mussulmans are still. That when the Mussulmans got the country, they took three-fourths of the government share of the Revenue to themselves, leaving the rajpoots in possession of the remaining one, precisely as it is now proposed that we should do with the grassias of Dundooka, Gogo and Ranpoor. The ryots retained their share generally under both governments, and retain it still.

Alewassee seems to be used for "refractory," and as much is no doubt applicable occasionally either to rajpoot or coolie; but as all independence in a coolie is reckoned usurpation, and not so in a rajpoot, the term has come to be applied to the former in contradistinction to a grassia.

Each rajpoot tribe gives you a separate account of its own settlement in Guzerat: scarcely any at a very remote period. I should suppose they all came originally from Meywar, Marwar, and the other countries which the Mussulmans and we call Rajpootana; but some of them seem first to have passed into Scind, and returned by Cutch into Guzerat. Those mentioned by Mr. Prendergast (the Jhallas and Gohils), are stated by Colonel Walker to have entered their present seats, I think, within these last 500 years.

I did not intend to propose a complete revision of the veras, but to mention that as one of the consequences attending a new assessment, or a resumption of alienated lands, each of which measures I wished to show in all its bearings.

I fully concur in the policy of preserving the baugdar villages wherever we find them established, and am of opinion that their increasing in number may be taken as a sign of prosperity in the country.

I meant

Appendix, No. 120.

Landed Tenures and Revenue Settlements.

I meant to have circulated the returns from the collectors, showing the number of villages held by single patells, the number held by baugdars; but this being Sunday, I have not been able to get them. They shall be circulated whenever they arrive.

P. S.—The returns are now sent duly. That from Ahmedabad gives the information required in a distinct form. It appears that there are, out of 700 villages, only 29 baugdars, the rest being managed by jungle patells and the kurier. I should conjecture that two-thirds were managed by jungle patells. In Surat almost all, or all; in Broach very few.

1 July 1821. (signed) *M. Elphinstone.*

Appendix, No. 121.

Appendix, No. 121.

Further Minute by Mr. Prendergast, 8 July 1821.

Further MINUTE by Mr. *Prendergast*, dated the 8th ultimo.

FROM the collector's returns referred to in the concluding paragraph of the Honourable President's second Minute, dated the 1st instant, in continuation of the subject of the Revenue management of our districts in the province of Guzerat, it seems to me that the subversion of the baugdar system, and the introduction in its place of a settlement with the cultivators by means of camavisdars, setting aside the patells and baugdars altogether, is in rapid progress. But although so small a proportion of the villages in Guzerat are stated in those returns to be on the baugdar system, I dare say the fact is, that many of the villages which appear in the returns as "settled for with the patells" are baugdars, or something very like it. It was undoubtedly the system which generally prevailed at those periods when the country enjoyed uninterrupted tranquillity and the best government; and it is evidently, to my comprehension at least, the best suited to that village constitution still existing there, and so remarkably similar to that which is described by Colonel Wilks, Colonel Munro, &c. as existing throughout India; and both that Revenue system and the village constitution must stand or fall together; and my own opinion is, that both should be encouraged, wherever vestiges of them are to be found, and whenever they may be desired by the people.

It would seem that there are now no baugdar villages at all in the whole Surat collectorship, not even in the Oolpar pergunnah, which adjoins that of Hansoote and Occlasier, where the baugdar system is general. It does not, however, appear by the Surat collector's return, dated the 15th April last, that 138 out of 139 villages of the Oolpar pergunnah were in 1817-18 settled for with the "dessayes or patells." This has an appearance of the baugdar system. But in 1820-21 a complete change is observed: three villages only are settled for with the patells, and 136 are settled for with the ryots. This looks very like a subversion of the baugdar system; and as the Honourable President himself, in reference to my Minute of the 29th ultimo, says, "I fully concur in the policy of preserving the baugdar villages wherever we find them established, and am of opinion that their increasing in number may be taken as a sign of the prosperity of the country." I hope he will also concur with me in thinking that if the baugdar system has been changed or discouraged in the Oolpar pergunnah, as I am strongly disposed to believe it has, as well as in some other pergunnahs of the Surat division, it is very much to be regretted.

By the returns from Ahmedabad, too, the nerwa or baugdar system does not seem to be much cherished,

Nerwa Villages the year before we got possession.

In Dholka pergunnah - - - - - - - - - -	1
Duskrohee: Guickawa share - - - - - - -	8
Paishwa's share - - - - - - - - - -	12
Veerumgaum (ten years the same) - - - - - -	5

Nerwa Villages in Sumbut 1877, A. D. 1820-21.

In Dholka pergunnah - - - - - - - - - -	0
Duskrohee: Guickawa share - - - - - - -	0
Paishwa's share - - - - - - - - - -	0
Veerumgaum (ten years the same) - - - - - -	3

These returns are referred to in the Honourable President's second Minute now before me, as showing the number of villages held by single patells, and the number held by baugdars; but this distinction does not appear in the returns. The whole of the villages in the Broach collectorship, baugdar and others, are put down in the column "settled with the patells." The returns from the other zillahs have a column of the same description, but it does not specify whether the settlement is made with one or more patells, and I am still very much disposed to think that a plurality of patells is to be found generally even in villages other than baugdar. In the Broach collectorship it is certainly so, and there also the villages which are not called baugdar are for the most part managed so much like the rest, that no material difference exists between those called baugdar and those called beegotee. The settlement is made with the representatives of the village community, and the distribution of the assessment and charges takes place on much the same principles.

Appendix, No. 121.

Further Minute by Mr. Prendergast, 8 July 1821.

" Ryot " or ryet (an Arabic word, I believe,) is very indistinctly used by all our Revenue servants, and ought, I think, to be excluded from all our official writings; nor would I admit any Hindostanee term that has not a meaning well defined and not translatable. For instance, " cultivators of Government lands " would, I think, convey the meaning as given, more correctly than " the circar ryot;" for this last is calculated to give rise to an idea that ryots are serfs belonging to the circar as well as the land.

If by the " other" authority noticed by the Honourable President as being interposed between the collector and the ryot is meant the patell, it is not in my opinion by any means so formidable as that of camavisdar. The patells are individual villagers: they take their part with the rest of the community in the discussions respecting the distribution of the demands upon the village. They must, no doubt, feel a check on any disposition to oppress, by a dread of the odium among their fellow villagers which would inevitably be the consequence. That a general good understanding exists between the patells and the other villagers throughout the country must be admitted. The camavisdar, on the contrary, is a stranger, seldom seen in the village, clothed with high Government authority, and an object of dread, as much so perhaps as the collector himself, or more.

In speaking of Broach, the Honourable President observes, that there is no careful examination of each field, or debate with the proprietor about the improvement or decline of its condition. There certainly is not with the collector: it is wholly impossible there could be under any system. Let the uniform face of the country generally of the Broach collectorship be considered, the lands of a whole village will often look like one immense field, yielding perhaps cotton and jowar, and nothing else. These are the two staples of the district. There is little or no variety in the tracts producing them. Every man's field is known by name, but it differs in nothing else from that of his neighbours, from which perhaps it is only separated by an imaginary line between two points. That the same careful examination of the state of each separate field does not take place here as in villages where fields may be inclosed or irrigated, or varying from each other in other circumstances, is not to be wondered at. Then, again, the Honourable President observes, " that it is to be apprehended that the distribution may not be equally just by the time it reaches the ryots, one of whom may be in declining circumstances while many of his fellows may be increasing in wealth: one part of the village may be suffering from flood or blight, while the rest is unusually productive." It is quite impossible the collector or his camavisdars can enter into an efficient adjustment of these, but they are the very subject of the debate that always takes place in the village community when it is left to itself, without the interference of camavisdars, farmers, &c., when the distribution is made of the demands on the village, and I am satisfied it is not in the power of any individual patell in villages that are not baugdar, to adjust these irregularities at his discretion. It is done by the community at large as well as the patells, and no other person or persons ever can be so capable of making the adjustment.

In reference to the increased assessments laid on by the collector of Broach this year, and the cultivator not having resorted to the alternative of a division of the crops, I consider this a proof that the assessments were fairly laid on at the time when the whole country considered the crops as free from all chance of blight or failure, and they generally are so considered by the end of January or beginning of February. But this year, contrary to what probably ever was heard of before, some blast or blight is said to have occurred about the end of April, in consequence of which the cotton shrubs, which were so abundant and luxuriant, are said to have produced smaller pods. The hot winds are stated to be the cause; but these are generally considered particularly beneficial in bringing them to maturity; and, in fact, I do not think the true cause is yet explained to us, but whatever it may be, instructions have very properly been issued to the collector to inquire into the circumstances, and to make remissions if just and necessary. It would be the same if a larger army than our own was to encamp or march through our villages, or if the Guickowar or Scindia, &c. were to pass through Broach on a pilgrimage to the Nerbudda with a large body of men, after the most accurate adjustment of the jummabundy, whose fields and crops would be destroyed by such a visitation of even a much smaller number of Mahratta irregulars, and remissions would be as necessary in that case as they may be in this, and it would be the same under the ryotwar or farming, or any other system whatever.

In paragraphs 10 and 11 the Honourable President supposes a wider difference between the baugdar villages of the Broach collectorship and the others than in my opinion exists, as explained in a former part of this Minute.

It appears to me high time that the opinion which has too long prevailed against employing the hereditary Revenue officers of districts should be re-considered. It was right, and probably always will be just, when we first obtain possession of a country from the Mahrattas, from the reluctance with which all officers employed under them may naturally be expected to relinquish the arbitrary power and indefinite sources of profit sanctioned by their pernicious system of Government, but penal under our own. Under the Mahrattas, districts are farmed by the year, or perhaps in some instances longer, to men of influence and affluence about the courts, who are allowed to remain there, and to send a gomastah or agent every year to administer them. The date between the arrival of these men and that for settling the jummabundy was always too short for them to obtain any knowledge of the resources of the country, and their tenure too precarious for them to have any other object than that of extorting the utmost. They were wholly and entirely dependent upon those hereditary officers, to whom, consequently, the country looked as to their only permanent superiors, for the farmer or his agent was changed every year. When we first obtained possession of territory in Guzerat, our covenanted servants were as ignorant of internal Revenue officers

Appendix, No. 121.

Landed Tenures and Revenue Settlements.

officers as the Mahratta farmers and their gomastahs; and that it should be the object of these hereditary officers to keep us so, with a view to preserve the undue influence they before exercised, was hardly to be wondered at at that time. They were, therefore, worse than useless; and it became obviously necessary to reduce their influence, which was effectually done by ceasing to employ them. That influence and disposition to oppose our system has long ceased so completely, that they are themselves fully convinced its revival never can be attempted under our management and Regulations; and with the grounds should cease the opinion against employing them. That they possess very superior local knowledge, and qualifications generally very far beyond what is to be found in any other description of persons, is not to be doubted; and the only question seems to be whether, from the severe lesson they have had, they are convinced that it would now be their interest to evince honestly that our Regulations are more effectual in preventing and punishing illicit sources of peculation than those of the Mahrattas; and that the experience of our collectors in the present day, is as competent to superintend and control them as their present camavisdar, &c. who certainly requires to the full the same vigilance of check. I think this question must be answered in the affirmative, and I therefore confidently repeat my own opinion that the village patells, ameen patells, muzmoodars and dessayes, ought to be restored, and made to do a part of their duty; and if they are so, neither the salaries or the influence of our collectors, camavisdar, or head servants, should be increased; and ere long I have great confidence our collectors will be able to dispense altogether with this new and heavily expensive part of the native establishments.

(*Sic orig.*)

The Honourable President observes, that in the Broach collectorship the camavisdar has little else to do than to receive the collections. But I should imagine the camavisdars in the other collectorships must have even less to do than at Broach, when the nature of the situation of tullatee is considered, in those other districts, but not in Broach. The tullatees are officers direct from Government, and looked up to in the village as its agents; and as I observed in my former Minute, in addition to his other duties, he is now employed in making the collections; and where the tullatee does so, what more has the camavisdar to do than to receive them?

I have understood that there are instances in the northern collectorships where camavisdars' divisions divide pergunnahs; but the observations I submitted in my former Minute apply, I think, in a stronger degree against the division of a pergunnah between two zillahs.

The further explanation given by the Honourable President of "waunta" is, I think, very suitable to talooks, or whole villages held by rajpoots. But I do not think these should be called "waunta," which I have always understood to be a term applied only to the lands of grassias in Government villages.

In conclusion, I trust the Honourable President will do me the justice to believe that I am sensible, as I ought to be, of the candour and kindness with which he has received the observations I have certainly taken the liberty of making on his Minutes relative to the Revenue management of our districts in the province of Guzerat, which I was induced to offer solely with the view of elucidating some points that appeared to me to require it, and to aid his judgment in determining upon the system to be pursued henceforward; and I will only add, that whatever plan the Honourable President may be pleased to resolve upon, whether in accordance or at variance with the opinions I have submitted, my most cordial co-operation shall be afforded, to the best of my ability, in conducting it to the advantage of the country and the interests of the Honourable Company, which is equally the object we have both at heart.

8th July 1821. (signed) *G. L. Prendergast.*

Appendix, No. 122.

Appendix, No. 122.

Third Minute by the Governor.

THIRD MINUTE by the Governor.

I AGREE with Mr. Prendergast in believing and in regretting that the baugdar system is destroyed in Surat, and is declining in Ahmedabad. It is, in the former zillah, owing to the too great extension of the ryotwar settlement; in the latter, the collector told me that when the share failed the others refused to assist him. I think he doubted his own power to make a new division (Sauleva). He might be called on to state merwa village's leases been made in guinjee, and which he thinks the best way of stopping the progress of that class of officers.

(*Sic orig.*

We shall soon have better opportunity of discussing the question of the employment of dessayes; and I beg to suspend my proposal for increasing the pay of camavisdar, and to call on the accountant-general to calculate what will be the additional expense of the camavisdars in all the districts (besides the Deccan) that are paid on the principle authorized in the Northern Concan.

I believe there is no difference of opinion on any other point in the Minute under discussion. The measures proposed in it may, in that case, be carried into execution; but I should wish them first communicated to the Regulation committee, which may with some to be suspended classing with the places they mean to propose.

(*Sic orig.*)

(signed) *M. Elphinstone.*

Appendix, No. 123.

EXTRACT REVENUE LETTER to *Bombay*, dated the 4th May 1825.

Appendix, No. 123.

Revenue Letter to Bombay, 4 May 1825.

Letter from, dated 23d February 1822, para. 127 to 200; also letter of 27th November 1822, para. 147 to 158.—Revenue Accounts of Ahmedabad for 1819–20 and 1820–21, continued with 1818–19; also Minute of the President and Mr. Prendergast on the state of the district.

25. The Minute of your President presents a body of important information on a part of India little known to us, accompanied by sound and enlightened reflections. The Minute of Mr. Prendergast is also entitled to approbation, and we are particularly pleased with the candour which marks the discussion of the points, in which a difference of opinion appeared between the President and him.

26. We learn from the statements thus presented to us, that the structure of society, and the condition and institutions of the people, correspond very much, in the more material circumstances, with what we have found existing in other places of India, though considerable diversity appears in the less important particulars.

27. Confining ourselves here to what regards the Revenue administration, we remark that the principal class of the people, the cultivators or ryots, have this in common with the same class in most other parts of India; that they consist of two classes, one proprietary, one not proprietary; that among the proprietary class almost all the land is distributed; that they cannot be legally dispossessed of their lands, so long as they pay the Government demand, and that the population is distributed into village communities. The class, or rather classes, of middlemen standing between the ryots and the Government, present the principal diversities which affect the Revenue administration of this part of the country, and constitute the greatest difficulties which you have to surmount.

28. The rule which we have already recommended as applicable to similar cases appears to be equally fit for adoption in the circumstances of the districts in question.

29. Where rights are established in behalf of existing middlemen, of whatever denomination, and whether by the express act of the competent authority or by long prescription, they ought to be respected; but when such rights cannot exist without oppression to others, or without materially obstructing the necessary operations of Government, it is desirable that a suitable compensation should be made for them, and that they should be abolished. Prescribing this as the general principle, we are nevertheless aware of the difficulty of applying it to many cases in practice; and we apprehend that this difficulty will be found to be very considerable in the cases here under consideration. Your information, however, is still very imperfect; and it is important to remember that difficulties which at first appear formidable, may frequently be overcome when they are attentively examined. We highly, therefore, approve the instructions which you have repeated to the collectors, not to remit their endeavours in collecting information; and we expect that the Revenue survey will be of the greatest advantage in this respect.

30. We do not see the reason for your preferring the separate collection of taxes on ploughs, and certain other imposts, to the consolidation of all petty taxes which fall on the cultivator, with the Land Revenue. A greater degree of simplicity, the burthen and other circumstances being the same, is an unquestionable advantage.

31. We desire to be furnished with more detailed information relative to those districts in which you have not thought it advisable to interfere between the talookdars and their villages; for though we have no doubt that you exercised a sound discretion in abstaining, in your present circumstances, from any arrangements which might excite alarm, and by which you could not be sure of accomplishing the ends you had in view, we cannot remain content with a state of things which leaves the inhabitants of these districts without any security against the oppressions of the middlemen.

32. We have not sufficient information to enable us to decide upon those resumptions of mortgaged lands, of which you speak in paragraphs 155 and 156, but trust that the proper caution was observed not to trench upon the rights of individuals. Advantages which have been enjoyed without challenge for a number of years are naturally regarded as property by the possessors, and in many cases deserve to be protected as such by the law. The expediency of resuming certain other lands is spoken of as questionable in your 187th paragraph, and we approve the sentiments expressed on this subject in the paragraphs which follow. What you add with respect to the caution necessary in districts as yet so little accustomed to our rule, in attempting any great reform in the assessment, is equally just; and the applying of remedies to the worst abuses, acquiring a knowledge of existing circumstances, and accustoming the people to confide in your Government, ought in the first instance to be the great objects of your solicitude. On the subject of leases, on which you advert to the sentiments of your President in paragraphs 192 to 197, what we have already stated will for the present suffice. The general evidence of prosperity afforded by the state of the collections and other circumstances, and of the commencement of better habits among the people, is highly satisfactory.

Appendix, No. 124.

Appendix, No. 124.

Revenue Letter to Bombay, 13 Feb. 1822.

EXTRACT REVENUE LETTER to *Bombay*, dated the 13th February 1822.

Letter from, dated 31st May 1818, para. 226 to 275; also para. 129 to 141, and 194 to 216, of letter dated 19th April 1820.—Revenues of the purgunnah of Anjar in 1816–17 and 1817–18; also elucidations regarding the land tenures and the general state of the district.

66. As these two are the first complete years during which the district of Anjar has been under your management, our attention has been the more particularly attracted to the results.

67. We are happy to be informed that the increase of receipts, as exhibited below[*], in the second of those years, was owing to the increase of prosperity in the district. We are also happy to learn that the increase under the head of extraordinary charges was principally owing to improvements, as the digging of wells.

68. We perceive by the documents which we have perused, that there has been no want of anxiety, on your part, to obtain full information respecting the circumstances of the district and population of Anjar, and we see no reason to complain of any want of diligence and zeal on the part of the collector. He has not, however, succeeded in communicating information, either so full or so precise as we are so anxious to receive.

69. The principal objects respecting which it was useful that our knowledge should be as perfect as possible, were the mode in which the land is held as property, the mode in which it is cultivated, the circumstances and character of the people, the extent of the resources of the district, the principal obstructions to their improvement, and the means by which those obstructions may be removed. We have received useful information from you upon all these topics: but you will easily perceive that further inquiries remain to be made, and that from the present statements you cannot derive any very exact notion, either as to the tenures or the state of cultivation of the land.

70. With respect to the general class of the cultivating ryots, it appears that they cultivate upon nearly the same tenure as the corresponding class of persons have cultivated in all other parts of India. Whatever ground they are in possession of as cultivators, they are considered as having a right to cultivate so long as they pay the Government demand. Should they cease, however, to cultivate any part which they once cultivated, and cease to pay the Government dues, the right of cultivation may be given to other ryots, with all the privileges which are usually annexed to it, the right of Government to derive a Revenue from the soil being supposed to modify the rights which all other parties are permitted to retain.

71. With respect to the rights of the ryots, which in India may be considered as the foundation of all other rights attaching to the land, there is nothing which we do not seem fully to comprehend, illustrated as they are by a similar state of things in those parts of India with which we have had better opportunities of being acquainted. The obscurity rests upon those cases in which extraordinary privileges have been granted to certain descriptions of persons.

72. Of these the first in importance appear to be the jahrejah grassias. We conjecture, from the statements before us, that these jahrejahs hold their lands exempt from the Government demands. These lands, it appears, were originally granted as a retaining fee, binding the receivers to military service in times of general danger. They descended, it seems, in the way of inheritance, from father to son. In process of time, you say, these privileges of the jahrejahs were encroached upon. The right of the jahrejah to the Government share of the produce was not, indeed, formally abrogated; it was, however, laid under taxation. Those

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[*] Receipts within the year 1816–17: - - - - - 1817–18:

	1816–17	1817–18
Land - - - - - - - - -	*Rs.* 34,791	*Rs.* 43,681
Sayer - - - - - - - - -	34,952	35,644
Customs - - - - - - - - -	10,732	26,096
Total - - - -	*Rs.* 80,475	1,05,441
Charges:		
Ordinary charges in collecting the land and sayer -	*Rs.* 6,818	6,420
Extraordinary ditto - - - - - -	210	1,817
Pensions and charitable allowances - - -	1,373	1,278
Charges in collecting the customs - - -	538	899
Charges of administration - - - - - -	8,939	10,414
Political agency at Bhooj - - - - - -	24,144	
Total charges - - - -	33,083	
Net Revenue - - - -	*Rs.* 47,392	

Appendix, No. 124.

Revenue Letter to Bombay, 13 Feb. 1822.

Those parts of the lands of the jahrejahs which were cultivated for them by the ryots, and for which they received rent as landlords, were made to pay a tax called vera, which, if we understand you and Captain Macmurdo rightly, amounted at first to one-third, afterwards to one-half of the produce, together with certain ready-money payments.

73. The next description of persons to whom extraordinary rights in the soil have been granted are an order of grassias called meyanas, respecting whom your explanations are still less certain than those respecting the jahrejahs. They appear to have had grants of land for service as a local militia or police. We conjecture, again, that these lands are held exempt from the Government demand, and it is not said that they are subject to any tax. Long established possession seems to be the foundation of their supposed right. Captain Macmurdo says, that the right of the meyanas to alienate their lands is not universally recognised. As the lands are held on condition of service, it is presumed that they ought to revert to Government on failure of the service. If this is true in the case of the meyanas, Captain Macmurdo thinks it must be true, for the same reason, in the case of the jahrejahs. You dissent from this opinion, on the account that the jahrejahs are said to hold their possessions by birth. This, however, is no less true with regard to the meyanas. Both classes of persons appear to hold their possessions by birth and both on condition of service; and, indeed, we do not see wherein, except in name, your descriptions make them to differ. The fact is, that the lands of both have been usually sold; that the greatest part of the lands of both throughout the pergunnah have been alienated, and are now in the hands of the banians, brahmins, and monied men of Anjar.

74. The decision upon these rights is involved in the same difficulties as that upon the grants on account of services in other parts of India, when the services are no longer required. These grants, we think, ought not to be regarded as amounting to absolute property; and when the services cease to be performed, or cease to be required, the case is open to the decision of Government. It does not follow that Government should always resume those grants. The circumstances of the parties would, in most cases, render it an act of severity bordering upon cruelty; and in some cases the nature of the grant, or the custom, which is the only law of the country, may have reasonably created an opinion of permanency. In most instances, we believe, the proper compromise would be a limitation of the privileged possession to a life, or when necessary to a certain number of lives. This we suggest as a point for your consideration.

75. Certain other lands are held exempt from the Government demand under the name of pussaita lands. In Guzerat the lands appropriated for the maintenance of the village servants are denoted by this term. In Cutch, a considerable portion of land is held free under the same title, without the annexation of any condition; it seems chiefly to belong to Brahmins and religious mendicants, sometimes to merchants.

76. Captain Macmurdo assumes that the custom of the country is sufficient to justify a tax upon these lands. He adduces no facts in evidence of such a custom. He states, however, that the ryots abandon the lands which pay the Government demand, and attach themselves to the cultivation of the pussaita land, being able, from the distant residence of many of the owners of those lands, to retain clandestinely a greater share of the produce. To counteract this tendency he had recourse to a tax, and we do not perceive that the experiment has been attended with any pernicious effects. As the tax was moderate, and the ground for it manifest, very little discontent appears to have been excited.

77. We desire more ample information respecting the project for redeeming rent-free lands under mortgage. You have properly postponed your decision till better informed. We are favourably inclined to any scheme, the effect of which would be to place, without injustice or hardship to individuals, the lands which had been alienated from Government again in its hands, not less with a view to the welfare of the people than to the improvement of the Revenue.

78. We agree with you that it would be desirable to substitute payments in money for payments in kind. It is highly desirable, however, that changes of this sort should be brought about by conciliation. The ryots in Cutch are favourable, it seems, to the division of produce for the usual obvious reasons: the diligent use of such means as may appear the best adapted for gaining their assent should, therefore, precede any general introduction of a system to which, from custom and certain apparent disadvantages, they may still be averse.

79. The ready-money tax, called choki or vera, levied in addition to one-third taken as the Government share of the produce of the land, has been modified by you in a manner which seems well calculated to obviate the inequality and other inconveniences of the former mode of levying it. We also regard as expedient your having compensated, by an addition to this tax, the talote, or duty upon the sale of the produce of the land, which appears to have been attended with serious evils, and which you have therefore abolished.

80. We hope, with you, that the liberal distribution of tuccavy will have the effect of saving the ryots from the oppression and pillage which seem to have been exercised upon them by the money-dealers, who kept them in their debt. It is not, we trust, necessary to impress upon you the vigilance and judgment which are required in the collector to superintend the distribution of tuccavy, to see that it is afforded to the proper individuals, and turned to the proper account. The measure of limiting the charges upon the village for charity, and the entertainment of travellers and strangers, often an instrument of pillage when levied at discretion by the patells, will likewise operate to the amelioration of the present condition of the ryots.

81. We approve of your appointment of tullatees, or village accountants, and of your having sanctioned the extension of the chokeah or guardman establishment of the villages; we

Appendix, No. 124.

Landed Tenures and Revenue Settlements.

we also approve of your having equalized the number and emoluments of the patells, who in Cutch, you say, are changed at the pleasure of Government. We desire more complete information with respect to these patells; in particular, to know what are the functions which they are expected to perform, and what securities are taken for the proper use of their powers.

82. We think it necessary to direct your attention to the 25th paragraph of Captain Macmurdo's letter dated 12th June 1817. "There seems to be a singular want of cultivators in the country; for although the population is, perhaps, not more scanty than it is in the opposite peninsula, since the years of famine and disease, yet there appears to be a greater proportion of grassias and idlers of a demi-military and of religious habits, the former of whom yet think it beneath them to follow the plough, and the latter of whom think themselves exempt from a labour which they can get others to perform." This important fact cannot fail to suggest to you the policy of adopting all proper means for increasing the number of the useful, and diminishing that of the useless class of this ill-arranged population. The general instruction undoubtedly is to afford all possible encouragements to the useful class, and to use all such means as are discreet and consistent with justice to render idleness and uselessness a source of discomfort as well as discredit. The choice of the more immediate means must rest with those to whom the local circumstances are best known.

Appendix, No. 125.

Appendix, No. 125.

Revenue Letter to Bombay, 13 Feb. 1822.

EXTRACT Revenue Letter to *Bombay*, dated the 13th February 1822.

Letter from, dated 19th April 1820, para. 246 to 260.—Proceedings relative to the introduction of an improved Revenue system in the Northern Concan.

134. THE collector draws a deplorable picture of the Revenue system under the Mahrattas. It was natural that, under such Governments, the business should fall into the course which he describes. A person about the court obtained a lease of a district; he transferred his right for a consideration to a second person, "who acted in like manner," says the collector, "to a third, and so on, until by divisions and subdivisions of the original farm, the intermediate agents between the ryot and the Government became numerous; and all of course expected to obtain a profit from the transaction, sufficient not only to defray their own ordinary expense, but to repay them for the bribes and presents by which their situation in the farm had been secured."

135. The insecurity of the farmer, whose lease was annulled as often as higher terms could be obtained from another, added, in the opinion of the collector, to the causes of evil; and "under such circumstances," he says, "it was to be expected that the farmers would raise from the ryots the utmost possible exactions during the precarious continuance of their leases; and that as they were wholly unrestricted as to the amount of Revenue to be levied from the ryots, whom they were permitted also to fine at their discretion and appropriate the mulct to their own benefit, the ryots must have been reduced to the greatest poverty."

136. The collector hastened, with a laudable zeal, to make you acquainted with the importance of effecting a radical change in the Revenue administration of the district, and to lay before you his own ideas of the expedients best adapted for the attainment of the ends in view.

137. First of all he remarked, that "it was a principle under the Mahratta administration for its numerous public officers to multiply the heads of taxation to the utmost possible extent. They have, accordingly, been brought to include not only the grain crops, but the cattle, the poultry, and even the culinary vegetables raised by the poorest ryots in their gardens. The pretext for minute scrutiny which was thus afforded became a source of immediate profit to the farmer or tax-gatherer, since the vexation which it created to the ryot usually produced a compromise, which it may be supposed was little to the advantage of the latter." "It must be obvious," he adds, "to any person who has examined the nature of the cesses to which I allude as a substitute for a heavy assessment upon the land, that they could have had no other effect than, under the semblance of moderation, to extort from the unfortunate ryot the last rea which he was capable of yielding to his oppressor." Mr. Marriott therefore proposes the abolition of the whole, or greater part of these vexatious imposts, and to compensate the loss to the Revenue by an increase of the land jumma. It was a proper precaution on your part to call, as you did, for an account of those taxes, before you consented to abolish them. We have no doubt, however, of the propriety of the principle which he recommended to your adoption, as it cannot be doubtful that the collection of a multitude of minute taxes is onerous to the people as well as to the Government. Under this persuasion, we are perfectly satisfied that, so long as the Revenue demand from the land does not trench upon the due return to the parties interested in the soil, including both the reward for the labour and the profit on the stock employed in its cultivation, the wants of the State can be supplied with less burthen to the community from this than from any other source. Mr. Marriott accordingly states, that nothing could be more popular among the ryots than the prospect of this alteration.

138. Mr. Marriott proposes a modified zemindarry system with respect to the land. On this subject his ideas are somewhat crude. He calls the settlement which he proposes a perpetual settlement, though it is only to be for twelve years, and the money commutation is to be determined every six years. He is decidedly of opinion, that a set of land-owners, as he

Appendix, No. 125.

Revenue Letter to Bombay, 13 Feb. 1822.

calls them, should be set up, and that the Government should not interfere between them and the inferior cultivators; and this momentous conclusion is established upon an opinion which Mr. Marriott has taken up, that the people of Bengal were happy and prosperous under a zemindarry system, before the period of the British rule. Mr. Marriott may rest assured that this opinion of his is founded upon very unsatisfactory evidence. From what he saw had been the misery under one set of land managers, unrestricted in their demands upon the people in the Mahratta country, he might have formed some judgment of what would be the state of things under another set in Bengal, or in any other part of India. If the zemindars in Bengal were somewhat less liable to be turned out of their situations than those persons to whom the Revenues of districts were leased in the Mahratta countries (and there was less difference in this respect than Mr. Marriott seems to imagine), this was a difference in only one of the causes of oppressive administration, and left many sources of evil behind.

139. A far juster view of the nature of any intermediate agency which can be set up in India between the British Government and the ryots was taken by Captain Robertson, in reporting, as noticed in some preceding paragraphs, on a particular class of these middle agents, the cusbatties of Kaira. The defects which Captain Robertson ascribes to their management of the lands placed under their authority are the same with those (sometimes more, sometimes less agravated) which our experience shows have invariably attended this middle agency, in the hands of the natives, in every part of India. In all such places, therefore, as are now exempt from its injurious influence, we can imagine no circumstances which would reconcile us to its adoption. In places where it now exists, and where the removal of it may not be precluded by a regard to existing rights, or what may be due to the feelings of individuals, it is your duty to consider what can be done for the purpose of replacing so defective a plan of management by one better adapted to the ends which we desire to see accomplished.

140. In consequence of an interview which the collector had with your late president, he was authorized to carry into effect the whole of his proposed arrangements. We are happy, however, to perceive that our present Government interposed in time to prevent any further proceeding than a proclamation announcing the intention to abolish the numerous minor imposts, for which an addition would be made to the land assessment. As we see many reasons for approving this part of Mr. Marriott's plan, we have nothing to regret in his having thus far proceeded in the execution of it. There is another of his proposed measures, the utility of which we doubt not has attracted your attention.

" There is," he says, " a class of persons whom, both from policy and humanity, it is our peculiar duty to reclaim from the most degraded state of human nature. These are the coolies, bheels, rhatores, tackoores, and other almost savage tribes, who at present inhabit the jungles. They gain a scanty subsistence, partly by the partial cultivation of the patches of land in the midst of the jungles, which produce small quantities of nachmey and other dry grains, partly also by hunting, but chiefly by plundering the villages whenever an opportunity offers. These people inhabit small cabins in the depths of the jungles: they are not only wretched themselves, but from their known propensity to plunder, they keep the villages in a state of alarm.' As long as they remain in their present wretched condition, we cannot look for improvement in that part of the country which they inhabit.

" The whole of these people would, no doubt, betake themselves to habits of honest industry, if they were assured of the uninterrupted enjoyment of a moderate proportion of the produce of their labours; and I am sanguine in my expectations, that with the measures which I shall have the honour to propose, they would, in the course of a few years, totally alter their character, and become, in the capacity of cultivators, most useful members of society. I am led to this belief by repeated conversations with the people themselves, whom I have invariably found disposed to enter upon cultivation, as the sole means of maintenance, if sufficient encouragement is offered for the undertaking.

" If the circumstances I have stated are sufficient to show that a change is required in the system of Revenue, and that the prosperity of the country demands that this should take place at an early period, the Governor in Council will be prepared to receive the proposal for improvement I am about to submit to his consideration, which involves the abolition of all, or the greatest part of the numerous cesses levied under a variety of names, and the substitution in their room of an expedient land-tax or rent."

141. Nothing can be more desirable than to reclaim the wild and predatory tribes, by attaching them to cultivation, and the testimony of Mr. Marriott on this occasion, is one among many encouraging articles of evidence, to prove that the project is by no means chimerical. It is important, on many accounts, that encouragement should be given to the cultivation of the waste lands. Exemption from assessment for the first years is an obvious and appropriate means. The number of years to which the exemption might extend should be liberal. This is a cheap and effectual mode, both of benefiting the people and laying the foundation of an augmented Revenue.

Landed Tenures and Revenue Settlements.

Appendix, No. 126.

Appendix, No. 126.

Revenue Letter from Bombay, 27 Nov. 1822.

EXTRACT Revenue Letter from *Bombay*, dated the 27th November 1822.

37. IN continuation of the subject reported in our despatch of 19th April 1820*, we beg leave to point out the series of correspondence which has passed with the collector in the Northern Concan.

38. Mr. Marriott's report upon the state of his district, and the settlement of Revenue proposed by him, was submitted under date 11th July 1821.† That portion of the district which was ceded by the treaty of Poonah for rupees 13,91,586, he observes, yielded during 11 months of 1817-18, beyond the amount for which it was ceded, rupees 1,39,174; in 1818-19, rupees 2,23,383; and in 1819-20, rupees 2,23,383; the jumma showed an excess of rupees 3,41,944. In the last of these years a balance of rupees 1,92,137 was outstanding, of which about rupees 52,000 arose from accumulated cesses, which he had proposed should be discontinued as objectionable; and of the remainder he apprehended a considerable portion would require to be remitted, in consequence of the destruction of lives by the epidemic cholera. The particulars of the whole collections and remissions, and of the charges on this zillah, have been detailed in our annual despatches.

39. Mr. Marriott considers the right of property in the soil of this zillah to be indisputably vested in Government, with the exception of alienations by specific instruments granted by the sovereign, which though they may be, and indeed are, recognised by the British, they never were so by any former Government, longer than it suited their convenience to respect them.

40. Mr. Marriott considers the immemorial custom of the country to establish this tenure, " perpetual occupancy, if the occupant complies with the demand of Government from the land; and what the amount of that demand is, it is solely at the will of the ruling power to determine;" and that, with this tenure, the holder of land might transfer it, and under the Mahratta Government this practice had at least been winked at.

41. He urged further the policy of acknowledging this right of transfer, and suggested a proclamation to announce it publicly. Concurring in the desirableness of rendering the land saleable, we did not consider the proclamation in the present stage of things likely to produce that effect.

42. The tenure called sootee or wuttun he considers the same as meerassy. Besides this there is the chickul and doolundee tenure, under which land is taken only for one season certain at varying rates. Doolundee also is applied to land cultivated in one village by the inhabitant of another on favourable terms; a practice which being objectionable, as drawing the cultivators to other lands from their own villages, when there is sufficient equally productive land, has been abolished ‡.

43. The value of the sootee or wuttun lands in the richest districts is stated not to have exceeded six years' purchase, and enam lands 10 years' under the Mahrattas.

44. The system of Revenue pursued by the Portuguese, who formerly possessed a great part of the Northern Concan, was very different from both Mahratta and British. The lands were divided into large estates, which were given to Europeans, who merely paid to the crown a quit-rent; or rather, perhaps, it should be called a tax on the rent itself of four to ten per cent. This deducted, the remainder formed the income of these large landholders, who were denominated fazendars. Besides the above, there were certain farms of excise, which, however, altogether yielded but a very small Revenue.

45. The fazendars thus residing upon their estates, and having to make a small contribution only to the public Revenue, it is related that the country was in a highly flourishing state, which is confirmed by the remains of many splendid public buildings and sumptuous mansions of the landholders, some of the latter now standing in places scarcely at all cultivated, others on entirely waste land.

46. But as the Portuguese system brought all the rent of lands into the pockets of the European landholders, its effects must have been destructive to the higher order of natives. On the other hand, the system, by a mutual recognition of faith, customs and language, must have attached the greater part of the people to the interests of the Government.

47. When the Portuguese lost the country the European landholders quitted it, and the Mahratta Government immediately levied not only the tax formerly paid by the fazendars to the crown of Portugal, but also the whole of the rent which had before formed the income of the fazendars. The collector observes, the effect of such a large portion of the produce of the land going into the public coffers, instead of being mainly re-expended, as before, within and upon the improvement of the estates, was of course to impoverish the country; and this consequence is too fully shown in the state of things past and present.

48. In about 23 years following the acquisition §, the Mahrattas contented themselves with the above rent and taxes only. They then commenced the rapacious practice of adding cess on cess, under several denominations, as is detailed by Mr. Marriott.

49. This

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* Paragraphs 246 to 260.

† Consultations, 22d August 1821, No. 33.

‡ Consultations, 9th February 1820, No. 6.

§ A.D. 1762-63.

Appendix, No. 126.

Revenue Letter from Bombay, 27 Nov. 1822.

49. This practice was of itself quite sufficient to reduce the country to that low state of poverty in which we found it. The Island of Bassein is, however, an extraordinary exception to this state of things. The cause seems to be this:

50. The staples of Bassein are sugar-cane and plantains. The cultivation of each is extremely expensive, somewhat hazardous, and requires a constantly floating large capital, the security of which seems not to have been materially affected by the rapacity of the Mahratta officers.

51. The land assessment may be divided into five general heads: beegourny, dhemp, mogum, ardul and nangur quita koorad.

52. The first is derived from the terms begah. On each begah of land an assessment was made, either in money, kind or tussur; which last was a money commutation, sometimes taken instead of the raw produce, and which varied according to the pleasure of the farmers. The whole of these were greatly different in different districts.

53. Dhemp means a piece of land supposed to produce a certain quantity of grain without reference to its area. For instance, a spot was estimated to yield two candies of grain: supposing the Government share was a moiety thereof, then this spot would be called "one candy of dhemp."

54. It is stated, and with apparent probability, to have been a system established by the Portuguese. It prevails in some part of Bassein division, the soubah of Bellapore, and the Turf Antgaô.

55. The collector concludes, that the original proportion of the gross produce paid by the cultivator of dhemp was one moiety thereof, which was paid to the large landholders, who therefrom paid his tax to Government.

56. Mogum (*i. e.* the mogum gross) was an assessment in lump, collected in kind or money on a spot of land, without reference to any standard given extent thereof.

57. Ardul was a levy of half the actual gross produce of the land, and consequently fluctuated in amount each year, according to the state of the crops. It applied almost exclusively to land gained by damming out the sea, and the principal grain produced on it is black batty until improved by cultivation.

58. Nangur (plough) quita koorad (pick-axe), instead of being put upon the land or produce is an assessment laid upon the plough, which pays different rates in different districts. This system only obtains in the jungles, and is not carried to any great extent.

59. We beg to refer to the collector's observations upon these different taxes, preferring the system of beegourny, for the adjustment of which and extension to the lands now taxed on other principles, a survey is required. He states the latest beegourny survey and assessment was made in the Callian division only, upwards of 30 years since, during the administration of Nana Furnavese. It was acted upon only for 10 years, when the farming system commenced, which led to the impoverishment and almost ruin of the country.

60. The farming system has so completely altered the state of the country, that the above survey, even if we had it complete, could not now be depended upon as a foundation for an assessment, although it might serve as a guide in the rates of assessment.

61. Under the orders of 30th December 1818, reported in our despatch of 19th April 1820, Mr. Marriott had the whole of the Ceded and Conquered Territory surveyed.

62. The principle of this survey was to ascertain the extent of land in cultivation, in view to an assessment, on a general principle, of one-third of the gross produce going to Government; what is susceptible of cultivation; the different kinds of culture; and to form them into classes; all which he reports, under date 11th July 1821, has been done, and may form a basis for any assessment which it may be thought proper to adopt. A particular statement of the different kinds of lands and their classes shows that there are in

Cultivation	Begahs	236,089
Arable		59,671

63. The settlement of Revenue most highly spoken of by the natives was that made by Sadashew Kessoo, during the administration of Nana Furnavese. It took place 32 years ago, and extended over 18 mehals in the Callian division. The land in each mehal was divided into four classes, which were assigned at the rates above referred to, the effects of which are stated in the 78th paragraph of the collector's report.

64. The principle of the plan proposed by Mr. Marriott is, that one-third of the gross produce be assessed in kind, and four classes of rice land formed, each class being assessed at different rates.

65. The same quantum of assessment in kind is proposed to be paid in all the mehals, whether rich or poor; but in order to lessen the burthen of the latter, the rates of money commutation are more favourable to these landholders than to those in the richer districts.

66. The bangauet land he proposed to assess by a money payment equal to the aggregate beegourny, and the taxes on trees, &c. to be levied on each begah, letting the holder cultivate whatever he may think proper: a system which, he states, would be well received by the people.

67. The moturpha and mooktahs, with the exception of certain very objectionable ones, it is proposed should remain as at present.

68. Considering the state of poverty to which the country has been reduced, the collector recommends such modification of his proposed assessment as to make a deduction therefrom of 12 per cent. on the aggregate jumma on the land, varying the rates in the different districts according as the assessment may bear upon them respectively. On these principles, he proposed a settlement should be made for six years.

69. The jumma in the Ceded Territory on this system, it is estimated,

would be - - - - - - - -	*Rs.* 15,37,141
It was ceded for - - - - - - -	13,91,586
The jumma, on the same system, from the Conquered Territory is estimated at	43,000

70. We beg to point out the reply returned to this report*. Before passing an opinion on the survey and assessment, additional information which appeared necessary was called for.

71. The account given of the Mahratta system established the existence of much disorder, and probably of great abuse, and proves that a new survey and assessment were called for by the circumstances of the country. In many cases, indeed, a survey assessment, if careful and accurate, can scarcely fail to be attended with advantage; but, at the same time, it is an operation, Mr. Marriott was informed, of peculiar difficulty and delicacy. We desired to know by what persons, and in what manner, the measurement of the land was performed, and to what revisions it was subjected.

72. Whether the classification of the land had been effected with reference to its fertility alone, or whether the distance from the village and other circumstances that increase the expense of cultivation have been taken into account, and likewise how it was ascertained that the rate of each class bears a due proportion to the value of the land; and his opinion was desired, whether, considering the strictness with which our rates will be applied, the original native division into four classes would be found sufficiently minute to suit all the differences of soil and circumstances.

73. He was called on to explain the steps taken to ascertain the gross produce of each class; or, in other words, to show the data on which the assumed produce of each sort of land is founded, and likewise the manner in which the money payments in commutation for grain are fixed; whether with reference to present prices, or to an average of those for a given number of years, and if the latter mode has been adopted, the means by which the amount of prices at different periods has been fixed.

74. The manner in which the assessment has been conducted, whether by the same persons who conducted the survey or by others, and to what extent punchayets have been employed in the course of it.

75. It appeared further desirable to know the steps pursued to ascertain the former payments of each village or portion of land for a considerable period, and to have information of the former and present rent of each village, the average rate per begah of each class under the old system compared with that proposed.

76. It further appeared desirable to obtain an explanation in regard to the amount of the Land Revenue after the new survey and assessment, exceeding the former amount, notwithstanding the reduction of rates, without any increased exaction.

77. Mr. Marriott, in a letter of the 10th July†, furnished observations on the reply returned to him, and to his explanation we beg to refer.

78. It appears from them that the persons employed must have been too numerous to admit of the collector carefully examining the work they performed; and you will observe, that allowing full credit to the zeal by which Mr. Marriott has been actuated, we have been under the necessity of animadverting on his proceedings in carrying on his survey on this extensive plan, instead of embracing a pergunnah, which he could personally have observed, and extending it as his knowledge and experience of the fidelity of his surveyors increased, reporting to us at every stage.

79. For the objections which occurred to certain parts of Mr. Marriott's proceedings we beg to refer to the Secretary's letter of 31st July, wherein our opinion of the effects to be apprehended are pointed out, the evil of forcing the different descriptions of land into a few classes to be assessed at a fixed rate, and the instability of any settlement not made with the general assent of the village authorities, and the great body of the ryots, which appeared to be particularly expedient in the Northern Concan, where the state of public records is stated to be very defective.

80. The survey, however, in its present state, will no doubt prove of great utility, as the means of fixing an equitable scale of assessment for the district. If the land measurement alone should prove correct, a great step will have been accomplished towards the attainment of that object; but we do not conceive that the system can at once be acted on throughout the whole collectorate without considerable danger. We have therefore directed the collector, in the first instance, to introduce it into one pergunnah, or such extent of country as he may be able personally to superintend, and enjoined him to be careful to receive all complaints of the natives that may occur upon the introduction of the system, and to transmit them at the end of the season, with his own opinion on each head of complaint, for our consideration.

81. At the same time that this trial is making in one pergunnah, we have directed that the measurement and classing of the lands should be gone over again in a few villages in each of the other pergunnahs of the district, the proceedings of the former survey not being communicated to the persons to be thus employed; that the assessors should not be the same persons by whom the land is measured, and that they should be directed to consult the natives as to the classing of the lands, resorting to punchayets from the neighbouring villages, to

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* Consultations, 22d August 1821, No. 33.

† Ibid., 31st July 1822, No. 31.

Appendix, No. 126.

Revenue Letter from Bombay, 27 Nov. 1822.

to adjust differences. The proceedings of the punchayets should be open to the inspection of the superior officers whom he may employ to superintend and check the operations of the first assessors, and should ultimately be subject to his own revision and decision. These proceedings will enable us to pronounce on the correctness of the survey and assessment, and either to direct such fresh inquiries as may seem necessary, or to proceed with confidence on the data already furnished.

82. It is probable that in this revision by the collector a considerable reduction will be made from the estimates by the assessors; but we have great doubts of the expediency of a further reduction of 12 per cent. on the assessment, after the revision in the collector's cutcherry shall have been completed. Having suggested the proceedings of Sir T. Munro* as a guide to Mr. Marriott, it appeared necessary to point out to him, that the reduction granted in the subsequent stages of his progress by Sir T. Munro did not exceed from one-half to one-and-a-half per cent., although the Government Revenue on his assessment amounted to one-half of the produce, which in that proposed for the Northern Concan only amounted to one-third. We should not object to any reduction that may be absolutely necessary to remove inequalities which may be detected after the assessment is completed; but we are desirous that the amount should be as small as possible, as well to avoid an unnecessary sacrifice of the public Revenue, as to prevent the manifold inconveniences that would arise from any great disproportion between the rates of assessment in the Northern Concan and in the adjoining districts.

83. We cannot but regret the delay which these revisions must occasion in the final introduction of an improved Revenue system; but your Honourable Court will concur with us, that the superior accuracy and stability which will accrue from these precautions will more than compensate for the loss of many seasons.

84. Mr. Marriot replied to these orders†, but no new instructions appeared to be requisite in consequence.

Appendix, No. 127.

Appendix, No. 127.

Revenue Letter to Bombay, 4 May 1825.

EXTRACT Revenue Letter to Bombay, dated the 4th May 1825.

Letter from, dated 27th November 1822, para. 37 to 84.—Report of the collector on the Revenue affairs of the Northern Concan.

Para. 43. THE general instructions applicable to the circumstances here brought under our notice have been, in some degree, anticipated in paragraphs 134 and 141 of our despatch, dated 13th February 1822.

44. In this territory also we observe that there is a class of proprietary ryots who possess an hereditary title to certain portions of land, subject to the condition of paying the Government demand; and that there is another class of ryots who cultivate the lands of other persons or lands of the Government under specific agreements, sometimes for one year, and sometimes for a longer period.

45. What is desirable with respect to the first class is, that the demand of Government should not press upon them too heavily; that their rights should be clearly protected; and that all means of rendering their property as valuable as possible should be conceded to them.

46. It is evidently with a view to the latter object that the right of transfer should be clearly established. The free circulation of property tending to its improvement, both as regards the State and the individual, should be favoured, whenever preponderating inconvenience in the particular instance does not render it necessary that an exception should be made.

47. With respect to the other class, who cultivate the lands of others on terms mutually agreed upon, it is desirable that the utmost possible freedom should be allowed in the forming of these bargains, because the convenience of the parties is likely in this way to be most effectually consulted. The principal consideration connected with such temporary contracts is, that the parties should be fully protected against any infringement of them, and have an adequate remedy against any fraud which may have been practised in their formation. You considered the cultivation of the land in one village by the inhabitants of another to be objectionable, when "drawing the cultivators to other lands from their own villages, where there was sufficient equally productive land," and you accordingly abolished the practice. You, however, subsequently had occasion to explain to the collector, on 21st August 1821‡ that your orders were not intended to prohibit the ryots of a village in which the first class of land might be cultivated from engaging in the cultivation of the same description of land in a neighbouring village, which might otherwise remain unoccupied; and you observed, that "it was better, both for the Government and the ryot, that he should cultivate this last land (namely, land of the first class) than that he should waste his labour on the less productive soils in his own village."

48. We

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* See Revenue Papers, vol. i. p. 115.

† Consultations, 18 September, No. 41; and 9th October 1822.

Appendix, No. 127.

Landed Tenures and Revenue Settlements.

48. We are inclined to disapprove any interposition on this subject, as an unnecessary restriction on the free agency of the ryots. When the inhabitants of a village leave its lands, they may be supposed to do so because they can turn their labour to better account on the lands of another village, either from the comparative barrenness of their own soil, or because they think themselves subject to undue exaction, in some shape or other, in their own village.

49. The circumstance mentioned, that the Portuguese Government divided the territory into large estates, which they granted to Europeans, and that in this situation the country was highly flourishing, is a fact of importance; and we desire that as much information as can be collected for its elucidation may be transmitted to us.

50. We know not any general rule on which you can uniformly rely on the assessment of the land, while you are still so little acquainted with its resources. The demand of a fixed portion of the gross produce is liable to the strongest objections. Your proceedings must for a time be experimental; and the great care necessary during this interval of uncertainty is, that the assessment may rather stop short of the full amount than go in any instance beyond it. The survey effected by Mr. Marriott, imperfect though it must be, has no doubt added to your information, and will aid the collector in forming an estimate of the actual value of the lands. We approve of the practical course which you suggested for enabling you to judge of the general accuracy of the survey, and we are of opinion that great advantage may be derived from the employment of punchayets whenever differences shall arise between the Government officers and the ryots in the formation of assessments. The instructions in detail which you have given for ascertaining facts of importance, and for deferring extensive changes till information on which they can be satisfactorily grounded is obtained, have our full approbation; and we have only to add, what we trust you will carefully bear in mind, that while the administration remains to such a degree arbitrary and unconfined by rules as it necessarily is in territories newly acquired, the utmost vigilance of the superintending authorities is required, as constituting almost the only check against abuse. The very considerable augmentation of the Revenue, compared with its estimated value at the period of the cession, is highly creditable to Mr. Marriott's management (numerous vexatious taxes having been abolished at his suggestion), provided the assessment, regulated by the proportion of a supposed third of the produce of the country, is really moderate.

Appendix, No. 128.

Appendix, No. 128.

Revenue Letter from Bombay, 23 Feb. 1822.

EXTRACT Revenue Letter from *Bombay*, dated the 23d February 1822.

14. The average of the collections on the land in the years 1816–17, 1817–18 and 1819, was - - - - - - - - - *Rs.*				4,12,086	2	19
Malwan and Fort Victoria united, in 1818-19 - - - -				10,67,576	3	32
In 1819–20 - - - - - - - - - -				13,20,154	3	25
Difference - - - *Rs.*				2,52,577	3	93
Owing to an advantageous sale of Revenue grain in the past year - - - - - - *Rs.*	1,95,882	0	66			
Ditto to extend cultivation in 1819–20 - - -	23,250	3	46			
Ditto to the cession of some villages by the rajah of Sawunt Warree in 1819–20 * - - -	33,444	3	81			
				2,52,577	3	93
Collections on account of the above demand within the year:—						
Malwan and Fort Victoria united, in 1818–19 - - - *Rs.*				10,31,643	0	64
In 1819–20 - - - - - - - - - -				13,20,154	3	25
Increase - - - *Rs.*				2,88,511	2	61

from which it appears the whole was realized within the year without any remissions.

15. The balance of Land Revenue on 1st May 1819, on account of years prior to that date, was - - - - - - - - *Rs.*	40,434	0	49
Recovered in 1819–20 - - - - - - - - -	37,639	1	3
Balance on the 1st May 1820 - - - - - - - *Rs.* to be recovered in the present official year.	2,794	3	46

16. The

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* Political Consultations, 1820, No. 11; and 15th March 1820.

Appendix, No. 128.

Revenue Letter from Bombay, 23 Feb. 1822.

16. The Sayer demand averaged - - - - - - - - *Rs.*	75,861	3	47
Malwar and Fort Victoria united, in 1818–19 - - - -	1,69,341	3	41
In 1819–20 - - - - - - - - - - -	2,16,702	1	06
Increase - - - *Rs.*	47,360	1	65

Arising from more toddy trees drawn, and an extended sale of spirits, tobacco, &c., the whole of which was collected within the year.

17. The Sayer balances of years prior to 1818–19 were - - *Rs.*	969	1	57
Collected in 1818–19 - - - - - - - - - -	523	2	50
Outstanding on the 10th of May 1820 - - - - - *Rs.* to be liquidated in the present official year.	445	3	07

18. The land customs in the last official year, amounting to - *Rs.* were recovered during the year.	70,442	2	75

19. The aggregate of the demands from the three branches was			
In 1818–19 - - - - - - - - - *Rs.*	12,36,918	2	73
In 1819–20 - - - - - - - - - -	16,07,299	3	06
Increase - - - *Rs.*	3,70,381	0	33

20. The average of the charges in collecting the Land and Sayer Revenues in the years 1816–17, 1817–18, and 1818–19 - - *Rs.*				60,711	2	94
In 1818–19 - - - - - - - - - -				1,09,724	2	38
In 1819–20 - - - - - - - - - -				1,41,719	2	07
Increase - - - *Rs.*				31,994	3	69
Owing to the appointment of a second assistant to the collector, 1819–20 - - - -	*Rs.* 9,900	0	0			
Ditto to a greater establishment having been entertained in the Conquered Territories in the past official year - - - - - - -	18,189	1	73			
To differences in the arrack and tobacco establishment - - - - - - - - - - -	3,905	1	96			
				Rs. 31,994	3	69

The charges of 1819–20 - - - - - - - - - *Rs.*	141,719	2	07
bear on the Land and Sayer Revenue of the year - - - - - at the rate of 9,221 decls. per cent.	15,36,857	0	31

21. The charges on Land Customs - - - - - - - -	6,516	2	92
bear on the receipts - - - - - - - - - - - - at the rate of 9,251 decls. per cent.	70,442	2	75

22. Three years' average of the charges extraordinary was - -	5,862	0	82
In 1818–19 - - - - - - - - - -	11,062	1	45
In 1819–20 - - - - - - - - - -	10,325	0	85
Difference - - - *Rs.*	737	0	59

23. The pensions and charitable allowances - - - - - *Rs.*	28,400	2	21
In 1818–19 - - - - - - - - - -	66,494	3	08
In 1819–20 - - - - - - - - - -	53,992	3	32
Decrease - - - *Rs.*	12,501	3	76

some pensions having been discontinued from discovering the titles to be defective.

24. The total charges in the Southern Concan			
In 1818–19 were - - - - - - - - *Rs.*	1,87,281	2	91
In 1819–20 - - - - - - - - - -	2,12,554	1	17
Increase - - - *Rs.*	25,272	2	26

Appendix, No. 128.

Landed Tenures and Revenue Settlements.

25. The important augmentation of the Revenues of this discrict, as exhibited in the preceding paragraphs, your Honourable Court will be gratified to learn has not been effected by an increase of assessment. The assessment has remained, with little variation, as it was found on our first occupying the territory; and the grain rental has hitherto, according to immemorial usage, been received in kind, in strict conformity to the custom of the Concan.

26. Fully sensible, however, of the advantages attending a money commutation, the collector spared no effort to induce the ryots to come to an equitable settlement; but the very fluctuating state of the market deterred them, and it was found impracticable to effect a commutation without making greater sacrifices than the circumstances seemed to warrant; the Revenue was, therefore, collected in kind, and sold when the price of corn was at the highest *.

The estimated official value of the grain was - - - -	*Rs.* 4,44,691	1	85
The actual sale price - - - - - - - - - -	- 7,07,104	3	84
Realizing an advantage of - - - - - - -	*Rs.* 2,62,413	1	99

or more than one-half beyond what, on an average of seasons, can be fairly expected. The remainder of the increase of Revenue, which has arisen principally in the Land Customs and the Sayer branch, shows at least that the condition of the district is not retrograding, especially if it be considered that several vexatious and oppressive sources of Revenue have been from time to time abolished †.

27. Proceeding to an elucidation of the nature of the tenures and system of village management, the collector explains that from the Apla to Salsee mehals, the southern bounds of the late Peishwa's possessions, the villages are either termed coolaruggee or khotekee. In the former, each cultivator is understood to stand assessed at a certain fixed rental on the public records, beyond which nothing can be properly levied of him; whilst in the khotekee villages, though a khote or head of a village can only levy a particular sum from one particular class of ryots, yet with others either occupying new lands, or renting the khote's own, he may make what bargain he pleases; and this naturally leads to an explanation of the only two descriptions of tenures generally prevalent in this zillah, namely, the first, dharecurree, and the second, urdhelee.

28. The former of these seems very nearly to correspond with the meerassy of the Deccan, for he cannot be dispossessed as long as he makes good his payments according to the custom of the country; and if he cannot actually sell, he may unquestionably mortgage his property, though it is generally believed he may even dispose of it, which the urdhelee cannot; and if the dharecurree throws up his lands and emigrates, but returns after a very long but not very accurately defined period, he may resume possession, though if the lapse of years be enormous, at some sacrifices (also not well defined) to the actual occupant. The khote, moreover, ought not of right to exact from the dharecurree one day's labour in eight, which is customary with the other tenure, the khote allowing the labourer daily one seer of grain, and keeping him at work about eight hours.

29. The urdhelee ryot is on the footing with the ooprec elsewhere. He is the tenant of the khote, or of some other holder of land, as the case may be. He cannot either sell or mortgage what he occupies, because it of right belongs to another, and he only holds it by sufferance. He may be dispossessed, either by the owner choosing to take the land into his own hands or to assign it to some one else, though this latter course would be considered a hardship if the ryot regularly fulfilled his engagements. Those engagements are, however, mostly annual, and it is therefore obvious the owner of the land might easily effect an ejectment by raising his demands till the land would not be worth the cultivation. The urdhelee ryot who may cultivate rice land generally pays his landlord half the produce in kind, adjusted either by agreement or actual measurement at the period of harvest; and as the Government assessment is hardly ever so high, a gain, or in other words, a rent remains to the landlord, that is to say, the landlord enjoys the difference between the half produce of the field let out to the urdhelee ryot and the Revenue due from that field to the State. The urdhelee ryot is regarded as every way inferior to the dharecurree (meerassy or inheritor), but in none more so than in the obligation he is under of giving his services in aid of the head of the village one day in eight, as above explained. This had been, on our taking possession of the country, partially extended to the dharecurree also, through the encroachment of the heads of villages, consequent to the corruption and imbecility of the preceding Government. It has, however, been positively forbidden, and this exaction of service is now generally confined to that class on which alone it ought to fall.

30. Besides those two descriptions of tenures there are, of course, many holders in enam, seringeun, &c. These holders stand in relation to the ryots merely as stands the Government in other villages; but the ryots themselves will be found in all alienated villages, as everywhere else, either dharecurrees or urdhelees, the enamdar, seringamdar, &c., merely receiving from the ryots that which, but for the alienation, the Government itself would have collected.

31. Instead

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* Consultations, 31st January 1821, No. 5.

† Ibid., 14th July 1819, No. 30; and 1st November 1819, No. 49.

Appendix, No. 128.

Revenue Letter from Bombay, 23 Feb. 1822.

31. Instead of the appellation of patells, so common in almost every other part of India, to the heads of villages, that of khote is prevalent throughout the Concan. Patell still exists; but if they ever possessed, as may be presumed, much power, it has long wholly merged in the khote, and the patell has now little, if anything, to distinguish him from the other cultivators, excepting some certain small immunities, such as exemption from the house-tax, carsaee, &c., and no such municipal village establishment as the "barra beellotee" has ever been, even by tradition, known in the Concan. Indeed comparatively few villages possess even a koolkurnee, and the whole Revenue settlement and management of the accounts, both between himself and the ryot, and himself and Government, has therefore of necessity been concentrated in the khote, who, as his name would seem to imply, may rather be viewed as the farmer of the entire Revenue of the village than like the patell elsewhere, the mere agent or receiver of Government.

32. The origin of the khotes is not easily to be traced; but it is believed they were introduced along with a grain rental, no longer back than about the time of Nizam Shatree.

33. The principal benefit arising from the institution is the facility with which through them the Revenues are collected; for the more respectable of them are capitalists, who lay out money in bringing new lands into cultivation, and may be considered as a description of yeomanry.

34. They may be separated into two distinct classes, the wuttundar khotes, as they term themselves, and the sircarree. Of the latter it is not necessary to say more than that they are liable at any time to be dispossessed by Government; though, should they have long held their situations, their removal, if for no fault, would be considered an ungracious and harsh measure.

35. The wuttundar khotes, on the contrary, maintain that they possess an hereditary indefeasible right, and that they cannot be dispossessed; and there is this strong point in their favour, that under the late Government they frequently pawned, and even sometimes sold their offices. The old inhabitants, however, of the Northern Concan ridicule the combination of wuttundar and khote as terms irreconcilable, maintaining the khote means only farm or contract, and that to designate a man an hereditary contractor is an absurdity. We respectfully refer to a report of the commissioner in the Deccan regarding the origin and office of khote, in materially differing from Mr. Pelly's description*.

36. That the villages are rather, in point of fact, in farm than otherwise, can hardly be questioned. The custom of the country was to take surveys of an entire talooka, perhaps once in seven years. The Revenue settlement thus made was to stand fixed till the next survey, the period of which was, however, seldom if ever defined. If more land than that whereat the village was assessed at these surveys was brought into cultivation, or if land became waste, the khote always bore the gain or loss, as the case might be; but the Revenue settlement of a single village was never alone altered, and everything remained fixed till a new measurement took place. This was the theory, but the practice was often different. The rapacious farmers under the late Peishwa's administration were often in place only for one year, and they consequently found no time or funds to spare for the slow and expensive process of remeasuring their districts: they therefore used, instead of this, to defer the survey, and get a douceur from the villages yielding the greatest profits to the khotes; but these advantages never appeared in the public accounts.

37. Immediately on taking possession of the country, the collector's attention was drawn to a system so unequal in its operations, and he suggested a survey by natives as a remedy†; but from further experience and a better knowledge of what the country had suffered during the war, particularly from the ramoosses under the pretended Chittoor Sing in the Severndroog and Anjenwell districts, where the greatest errors in assessment prevailed, he became satisfied that the proper season for a survey had not arrived, and that it would be wiser to wait a year, and sacrifice a little Revenue, than to distress a country by too much precipitation which had already suffered materially. This forbearance is reported to have been attended with the best effects, for the Revenue in those talookas is always easily and punctually collected, and they seem the most prosperous of all.

38. The reasons, however, for deferring the survey which obtained in 1818 are now no longer in force, and we have sanctioned the employment of native surveyors in the Anjenwell and Severndroog talookas, to which the collector or his head assistant may confine their superintendence, when a settlement should be made for five years, an interval affording him time to collect a body of information sufficient to determine whether any materially different system should be instituted. The collector is, however, of opinion, that for some years at least the customs of the country in Revenue matters should be closely adhered to, excepting in so far as may relate to the abolition of oppressive and improper imposts, and the correcting of abuses. The land can be measured, classed and assessed according to the immemorial usage of the country; and whilst this will give no discontent, a novel, though perhaps on the whole more equitable plan, will be sure to produce it. The ryots will be benefited, because the extent of the demands on each individual will thus become accurately defined, and easily ascertained in the collector's office if wrong be done them; whilst the institution of tullatees, as the survey proceeds, will improve the state of things, as much as it

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* Consultations, 28th February 1821, No. 9.

† Ibid., 24th January 1821, No. 4. *Vide* Mr. Pelly's letter, dated 18th December 1820, paras. 19 to 21.

Appendix, No. 128.

Landed Tenures and Revenue Settlements.

it seems at this juncture safe to attempt. By aiming at too much, mischief rather than good may follow. With these matters, perhaps, the most cautious measures are the best.

39. A correction of the assessment, and a restoration to Government of their undisputed rights, now fraudulently withheld by the khotes, would no doubt be unacceptable to the latter, though the ryot would benefit by the arrangement. At present the villagers are generally much in debt to the khotes; and as the ryots can neither read nor write, they are of course wholly at the mercy of the former, for there are few culcumees, as before noticed, to correct the accounts between them. The inhabitants of the Concan have, however, one great advantage, namely, the village expenses are trifling, and they have few, if any, village debts.

40. From the foregoing description your Honourable Court will perceive, that the khotes very much resemble the smaller class of zemindars in Bengal; we have therefore pressed upon the collector, as the first object that should engage his attention, the very great importance of early and minute inquiry into the rights and interests of all the agricultural classes, whether in regard to the State or to each other.

41. We have enjoined the exercise of due caution in carrying into effect the measures contemplated in the 39th paragraph, that "the undisputed rights of Government, now fraudulently withheld by the khotes," may not be demanded till their equity be completely established; and have desired him to examine into the most correct information and accounts that can be procured of the internal management of the country under the Mahratta government, as the best ground to proceed upon.

42. The principal part of the esculent grain produce of this zillah consists of rice: the rest is principally naglee and warree, both grown on dry lands. The collector estimates that the Government does not take to itself more than one-third of the actual gross produce; and if so, the entire quantity grown may be about 90,000 candies, a small produce, it must be allowed, for a surface of 7,000 square miles. Still, on viewing the face of the country, which to a cursory observer presents little less than bare hills, rocks, ravines, jungle and mountains, the surprise is rather that there is so much than that there is no more.

43. Of the aggregate grain produce four-fifths is at least rice; and besides the naglee and warree above mentioned, other grain is grown for making oil and feeding cattle, but little grain and no wheat is planted. There are many gradations of rice land assessed at different rates, according to their quality. The best, which also grows sugar-cane, turmirick, ginger, dal, &c. is termed mulkund zumeen; the worst is the karn zumeen, or land heretofore inundated with salt-water, and still impregnated with saline matter. There are, moreover, some small tracts which produce double crops by irrigation in the fair season, though this system of husbandry is not carried on to any considerable extent.

44. The entire zillah is separated into nine grand divisions or talookas, the northern and southern boundaries of which are generally some very considerable river. Each of these talookas yield from about rupees 40,000 to rupees 2,00,000 of Revenue annually, and is made up of several smaller districts termed mehals, tuppahs, maumlehs and turups. The number of these latter in each talooka varies according to circumstances from five to twelve. The highest amount of Revenue of these minor divisions is about rupees 50,000; the smallest about rupees 12,000. In no instance, however, has any change been made in the ancient boundaries of divisions.

45. Over each of the talookas is placed a native of respectability, on a salary in no instance exceeding rupees 200 per mensem, nor falling beneath rupees 150, who is entrusted with the collection of the Revenue and the maintenance of the police within his district, and is in constant direct correspondence with the collector and magistrate, from whom, or the assistants, he alone receives his orders. Under him are placed a competent establishment of carcoons and peons to conduct the business of the talooka, which, besides the police duties, consists in expediting the collections, seeing that all the inferior servants within the divisions do their duty, auditing and examining the mehalcurrees' accounts, and preparing the whole for monthly transmission to the huzzoor cutcherry. The mehalcurries having charge of the mehals, tuppas, &c., receive their orders through the head of the division, and render their accounts to him. They are assisted in their several mehals, &c., by a proper proportion of carcoons and peons, who are all alike employed in Revenue and police details. They are all either Brahmins, Mussulmans or Purvoes, who have been mingled as much as possible in each mehal.

46. The monthly accounts, after having been examined and prepared according to the prescribed form at the principal station in the talooka, are sent into the Huzzoor cutcherry, where they are examined and finally made up for transmission to the office of account at the Presidency.

47. We beg to refer your Honourable Court to an alphabetical list of villages, mehals, &c. sent in on this occasion by the collector, wherein are distinguished by letters of reference those in which other states or chieftians hold shares from those in the undivided possession of the British. There are 2,249 ½ villages in all; but there are very few of them that consist of more than a cluster of thatched mud huts, entirely open to every irruption of banditti, and little capable of defence, even if the inhabitants possessed the spirit and energy of the Deccan or Guzerat villages. On the contrary, however, they look to the Government for every thing, and if not wholly protected by it, yield up themselves and property, a passive sacrifice to every gang that may attack them.

48. Mr. Pelly has laid before us* the result of a census of the Concan, from which he states

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* Consultations, 24th January 1821, No. 4.

Appendix, No. 128.

Revenue Letter from Bombay, 23 Feb. 1822.

states the population at 640,857. A detailed enumeration of the castes, in number 128, will be found in the proceedings referred to. The larger divisions are as follow:

	Houses.	Population.
Hindoos	123,309	597,150
Portuguese	205	1,035
Jews	147	645
Mussulmans	7,963	42,035
	131,624	640,875

being to one square mile 91,550 decls.

Males under 12 years	131,933	
Males above ditto	202,258	
		334,191
Females under 12 years	79,784	
Females above ditto	226,882	
		306,666
		640,857

The number of ploughs is stated to be	58,535
And the bullocks and buffaloes employed in agriculture	120,089

49. The collector has added an estimate of the total expenses of the consumption of the whole inhabitants; and allowing per day one seer and a quarter of grain, at 20 rupees per candy, to each person, three hundred bundles of straw for the thatching of each house, and five rupees per annum for the miscellaneous expenses of each person, he calculates the amount to be rupees 1,30,12,570.

50. Considerable difficulties will be experienced in constructing roads of a convenient breadth and durable character. At present they are little more than paths, excepting near the sea coast, where at many of the most precipitous places and difficult points hewn stone steps of an easy ascent have been constructed, mostly at the expense of private individuals. Some of these being injured, we have called for a report on the damage, and an estimate of the sums required for their repair.

51. There is a remarkable bridge at Nagotna, built about 240 years back by a Mussulman, named Khawzie Allawooddeen, of Choul, at a cost of about three lacs of rupees*.

52. It has been constructed of admirable stone masonry, but a lapse of a great number of years without being repaired, and its annual immersion in brackish water by the rise of the river in the monsoon, have materially injured it, and considerable repairs are requisite. It is a very important work, and in the high road leading through the very centre of the Concan. Considering this work as deserving attention, we ordered the engineer to inspect and report on it. Though the collector apprehended it could not be thoroughly repaired unless at a heavy outlay, we are persuaded your Honourable Court would be unwilling to allow it to become useless.

53. The executive engineer having reported† that a temporary repair, estimated at rupees 2,596. 1; 64. will enable it to stand a number of years, we have sanctioned that outlay.

Appendix, No. 129.

EXTRACT Revenue Letter to Bombay, dated the 4th May 1825.

Appendix, No. 129.

Revenue Letter to Bombay, 4 May 1825.

Letter from, dated 23d February 1822, para. 14 to 53.—Revenue accounts of the Southern Concan for 1819–20 contrasted with 1819–20, and the collector's report; also para. 13 to 24 of letter 27th November 1822, relating to the accounts of 1820–21.

Para. 5. The Land Revenue in 1820–21 is less by one lac and a half of rupees than in the preceding year. This diminution is ascribed to a very low price of grain. In other respects these results are highly satisfactory; more especially as you assure us that the increase of Revenue is not owing to increase of assessment, and the produce of the Land

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* A bridge at Nagotna, which it would be desirable to keep up.

	Ft.	In.
Length	480	0
Breadth within parapet	9	9
Span of main arch	22	9
Height from the bottom of the river	19	0

† Consultations, 14th July 1821, No. 26.

Appendix, No. 129.

Landed Tenures and Revenue Settlements.

Land Customs and Sayer indicates increasing means of consumption among the body of the people.

6. We are gratified by observing in your proceedings proofs as well of your attention to the concerns of the district committed to your care, as of sound judgment in the measures which you sanctioned or recommended.

7. Though it is of much importance, when practicable, to collect the Revenue in money, we admit the propriety of your yielding, in this instance, to the circumstances which opposed it.

8. The report which, in obedience to your judicious instructions, the collector furnished relative to the tenures of the land, the system of village management, and other points of importance, contains information which, though incomplete and unavoidably so, is of great value.

9. We see that here, as in most other parts of India, there is a class of proprietary ryots and a class of non-proprietary, and that the latter cultivate the ground chiefly as tenants of the former. We observe, also, that under preceding governments the Revenue was collected in two modes. In one class of villages, each cultivator stood assessed at a particular amount, which, if we correctly understand your words, limited and fixed the demand to be made upon him. In another class of villages the Revenue was realized through a middleman, called a khote, who acts as headman and farmer of the village; and of whom you say, that though he is limited in his demands to a particular sum from the proprietary ryots, he may form what bargain he pleases with the rest, and that he is even entitled to exact from them one day's labour in eight for his own advantage.

10. You seem sufficiently aware of the incompleteness of the information yet furnished to us respecting the rights and authority of these khotes. We can by no means rest satisfied that the interests of the villagers, or of any portion of them, should remain without protection against the exactions of such a class of men; and we recommend it to you in a most particular manner, not only to ascertain and protect the existing right of the ryots, but to ameliorate their situation, and relieve them from any claims which operate upon them severely or oppressively. If any privileges of the khotes are inconsistent with the required arrangements, it may be equitable to allow compensation for the loss of even a hurtful privilege, the right to which is well established or of long standing; but in all cases it is necessary to put an end to the causes of abuse, and to powers which can be exercised only to the disadvantage of the community. The course of measures which, according to the 38th paragraph of your letter, you propose to pursue, merit approbation. A compliance with the customs and inclinations of the people, when they are not incompatible with good order and good government, and a cautious procedure even when the removal of a custom is desirable, ought, as you propose, to be united with active endeavours for ascertaining and securing the rights both of Government and of individuals. Where the people are in circumstances so wretched, that "a man wearing a decent turban or ever so coarse a dress attracts one's attention as being above the lower orders," great moderation in fixing, and great lenity in levying the assessment, are indispensably necessary.

11. As it is here that you have referred to the letter of the commissioner in the Deccan, in which he comments on the proposal of the collector in the Northern Concan to form a body of hereditary zemindars, with a fixed assessment and powers of police, we shall here express shortly what we have to remark upon this subject. Having had much experience of evils of a very serious nature arising from the interposition of an order of men between the proprietary cultivators and Government, with fixed hereditary rights and interests separate from those of the ryots, we not only concur in the reasons which appear to have determined you to reject the proposal of Mr. Marriott, but regard in general the existence of a body of middlemen of this description as a source of greater inconvenience than advantage, complicating the questions of property in land, and rendering it exceedingly difficult to protect the cultivator, whose proprietary rights are the first in order as well as importance.

Appendix, No. 130.

Appendix, No. 130.

Revenue Letter to Bombay, 4 May 1825.

EXTRACT Revenue Letter to Bombay, dated the 4th May 1825.

Letter from, dated 27th November 1822, para. 190 to 212, 224 to 238, 250 to 260, and 273 to 310.—Reports of the collectors and the commissioner on the Revenue administration of Candeish, Poonah, Ahmednugger, and the Carnatic, for fuslies 1229 and 1230.

Para. 60. These are interesting documents, and suggest many reflections, of which we can introduce but a selection here. One thing has given us particular satisfaction, and that is, the evidence herein afforded of the zeal and ability with which the difficult administration of these new and disorganized provinces has been conducted, and the progress which is making in that knowledge of important facts on which all arrangements for their future prosperity must proceed.

61. With regard to the agricultural population, the classes into which they are divided, and the rights which, considered in a general point of view, belong to them, we have stated in preceding paragraphs of this despatch all that the subject at present seems to require.

62. We highly approve the cautious manner in which you and your subordinate functionaries have resolved to proceed in ascertaining the extent of the rights of Government to the

Appendix, No. 130.

Revenue Letter to Bombay, 4 May 1825.

the produce of the land, in detecting concealments, and adjusting inequalities. It is undoubtedly advisable to leave things very much on the established footing, gently correcting the more considerable evils, till you have so far acquired a knowledge of the circumstances as to have assurance that you are not, by any alterations which you may introduce, incurring consequences which you do not foresee.

63. We agree with the commissioner and the collectors, that the efficient process by which the requisite knowledge is to be acquired is that of a survey and measurement. We are happy also to observe the sanguine terms in which the commissioner, and Mr. Thackeray in particular, speak of its practicability.

64. In your secretary's letter to the commissioner, dated 16th July 1822, the evils of over-assessment are spoken of as a probable result of the survey and valuation of lands. It appears from experience, that caution is necessary lest you should add the assessment of concealed lands, which a survey may discover, to that of lands paying an assessment too high to have been afforded, had not concealed portions of land been held along with them; and wherever this caution has been overlooked, as there is reason to suppose has been the case in Candeish, we trust the subject has been promptly attended to.

65. We think highly of the rules proposed for his own guidance by Mr. Thackeray in his letter to the commissioner (without a date), and of the instructions communicated by the commissioner in his letter to the collector in Candeish, dated 3d January 1822; and are of opinion that nothing better can be adopted, till an accurate survey is obtained, than these suggestions, for approximating as much as possible to a just estimate of what the lands can afford to pay, without oppressing or alarming individuals on the one hand, or making any material sacrifice of the interests of Government on the other.

66. We approve the discontinuance of the practice in Candeish of preventing the ryots from reaping their crops till the permission of the officers of Government was obtained, and are happy that no practical inconvenience attended the innovation.

67. The objections stated by Captain Briggs to the practice of assessing the lands according to crops appear to us to be well founded. It tends to interfere injuriously with the industry of the country, and we are happy to perceive that Mr. Chaplin, after at first expressing aversion to any innovation, at a subsequent date only recommends a proper caution in the introduction of it. Mr. Chaplin's objections to the principle of valuation recommended by Captain Robertson are conclusive.

68. The evil effects of a transit duty on grain have been properly noticed by Mr. Thackeray and the commissioner, and under the proper precautions it ought to be abolished every where, as having the mischievous tendency of rendering food unnecessarily dearer in those places where it must already be dearest, and consequently where the people must be in the greatest distress.

69. We feel the strength of the objections which lie against the mohturfa tax, a poll-tax on professions, which falls, of course, with all degrees of inequality. We recommend prudence in the removal of these vexatious imposts, and the due care of the Revenue, but desire to see them all gradually abolished.

70. Beside the statements relative to the Revenue administration, which are upon the whole as satisfactory as could have been anticipated, the documents before us contain statements regarding the administration of justice which are less gratifying. We shall treat this subject at length in another department: it is unnecessary for us to enter upon a consideration of those documents in the present communication.

Appendix, No. 131.

Appendix, No. 131.

Revenue Letter from Bombay, 5 Nov. 1823.

EXTRACT Revenue Letter from Bombay, dated the 5th November 1823.

The State of the Conquered Territories, as observed by the Honourable the Governor, and reported on by the Commissioner, with the Instruction issued thereon.

Para. 364. The objects of the Honourable the Governor's journey to the Deccan were to observe the effects of the experimental arrangements adopted for the administration of that territory, and to ascertain what alterations were necessary to render the system more complete*.

365. We shall in this despatch advert only to those parts of the subject which relate to the Revenue, and first to the luminous and comprehensive report of the commissioner on the present state of the country.

Financial improvement.

366. In our political despatch of 2d July 1822, we communicated the very favourable result of the fiscal administration. The following Table gives a more accurate view of the result, some of the items being here stated from the actual disbursements †, which were then stated from estimate.

Increase

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* General Consultations, 7th August 1822, No. 32; and Revenue Consultations, 19th March 1823, No. 12.

† Commissioner's Letter, dated 20th August 1822, paras. 2 to 4.

Appendix, No. 131.

Increase of Revenue.

—	As per Statement, No. 5 R., from the 1st Jan. 1805.	Improvement as anticipated in the Report.	As it was expected to stand 1st Jan. 1820.	As per Accounts, 1st Jan. 1822.	Improvement already effected, including Addition of Revenue.	Excess in Revenue above the estimated Improvement.
Revenue	59,60,296	10,00,000	69,60,296	76,63,411	17,03,115	7,03,115

Reduction of Expenses.

—	As per Statement, No. 5 R., from 1st January.	Reduction anticipated in the Report.	Expenses as they were expected to stand 1st Jan. 1822.	Expenses as they stood 1st June 1822.	Saving already effected.	Remaining Reductions to be effected.	
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	
Commissioner -	4,00,000	3,00,000	1,00,000	1,86,586	2,13,414	86,586	
Civil - -	17,42,571	7,00,000	1,42,571	13,26,863	4,15,708	2,84,292	
Sebundies, &c.	8,50,000	4,00,000	4,50,000	5,75,600	2,74,400	1,25,600	
Auxiliaries -	17,14,530	12,00,000	5,14,530	4,80,000	12,34,530	—	
Military -	70,29,180	16,00,000	54,29,180	59,69,652	10,59,528	5,40,472	
Total Saving - -		42,00,200	- - -	- -	31,97,580	10,36,950	
						34,530	Deduct excess in reductions of auxiliary,
						10,02,420	
Add, Expected Increase in Revenue - - - -		10,00,000	- - -	- -	- -	7,03,115	Deduct excess in Revenue.
Total Improvement -		52,00,000	- - -	- -	49,00,695		
Remains Improvement to be effected in seven years and a half -					2,99,305	2,99,305	
					52,00,000		

367. The extent of the provinces of Candeish, Poona, Ahmednuggur and Dharwar, is estimated at 70,000 square miles; the number of Government villages, 7,229; ditto, Jagur Serunjam, &c. 2,252; and the population at 2,236,886, or including the southern Jageers and Sattarah, 3,751,353 souls; viz.

Poona - - - - - -	484,717
Nuggur - - - - -	650,000
Candeish - - - - -	417,976
Dharwar - - - - -	684,193
Total - - -	2,236,886

Revenue System.

368. The settlement of each village rises or falls with the increase or decrease of cultivation. It is now made by the collector and his cutcherry, through the patell and koolkurnee. It is professedly the ryotwar, and is so essentially; but the individual distribution is left with a good deal of latitude to the village officers.

369. The present system does not essentially differ from that which was followed in Nana Furnavesse time, except that the mamlutdars have now less discretionary authority to increase or decrease the rents. The ryots are relieved from the extortion and abuse of power to which they were subject from the agents to the contractors of the late Peishwa. The change is satisfactory generally, and beneficial to the ryots.

Carnatic.

370. Until the survey be completed, the principal collector of the Southern Mahratta country proceeds in his jummabundee as follows. Either he or an assistant make the mouzewar settlement of all the villages in every pergunnah, and the individual distribution of

Appendix, No. 131.

Revenue Letter from Bombay, 5 Nov. 1823.

of rent in one or more; that of the rest is made by the mamlutdar, checked by the collector's revision*. Disputes are settled by a punchayet of ryots. Notice of the ryot's intention to throw up land is required, and his return to such as may have been improved by him permitted on favourable terms. Great encouragement is held out to improvements for irrigation. The grass lands are rented, but a common retained for the village cattle.* Distraint of the implements of husbandry and trade is not allowed. The ryots are collectively responsible for balances, but it is not enforced except in peculiar circumstances. All balances of one year are remitted, if not realized before the first kist of the following season, and the unemployed soldiery are encouraged in agriculture.

Candeish.

371. The new classification assessment for Candeish, which we reported to your Honourable Court†, we are happy to learn was not acted upon to any great extent, and has been either modified or discontinued, early enough, it is trusted, to prevent any evil consequences. The remissions to meet partial failures in the crops have also been brought to notice.

372. This district is represented to possess great capability of improvement. There are dilapidated remains of more than 100 substantially built dams to facilitate irrigation, many of them constructed at prodigious expense. Some of these works are gradually restored, but little can be done without an increased stock and population. With some few exceptions of enam lands allotted for the duty of clearing out these aqueducts, the expense of maintaining them devolves upon the Government.

373. The collector is impressed with the policy of observing moderation in the assessment of this once flourishing district, in order to secure its restoration. The excesses of the bheels, and the destruction by tigers ‡, at present tend to prevent rapid improvement.

Poona.

374. On the jummabundy of Poona no observations are called for.

Ahmednuggur.

375. Considerable remissions have been necessary in Ahmednuggur, owing to a partial failure of crops. The mode of assessment observed by the collector, and his introduction of a gradually increasing lease in some places, in order to adjust the Revenue with reference to the supposed kurnool and tunkha settlements, are imperfectly explained by Captain Pottinger. We beg to refer to his report. It is apprehended the ryot, under the Istaura arrangement adopted, may not be sufficiently protected against exaction; but if this should be found to be the result, the engagements will be cancelled.

Village Charges.

376. A considerable reform has been effected in the Deccan under the head of village expenses, chiefly in the item of petty charges. It has been effected by abolishing abuses, and giving the patells protection against exactions formerly defrayed from this fund. Their amount per cent., and the demands thus provided for, will be seen in the paragraph of Mr. Chaplin's report here referred to. The expenditure is made out of the gross jumma, though for some charges extra puttees were paid. This practice, however, is objectionable, and has been discontinued. It is stated that no legitimate ceremonies have been abolished, nor any festivities abridged by our economy. There is less extravagance, but the villagers have not been deprived of any just source of amusement or rejoicing.

377. We beg to refer to Mr. Chaplin's instructions to the collectors respecting the village expenses.

Consolidation of Aumils or Shares of the Revenue.

378. Some difficulty is experienced in adjusting the payments to persons entitled to shares of the public Revenue where the same may be a per-centage. The parties are averse to their right being made a fixed payment, although a favourable amount be proposed. The commissioner suggests that they be fixed for a period of three or four years, and then revised according to the actual state of the Revenue at the time. Formerly such shares were collected by the parties, but they are now levied by the officers of Government.

District and Village Records.

379. Imperfect fragments only are to be found of the district and village records, and those little to be relied on.

Assessment

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* *See* Letter to Honourable Court, dated 27th November 1822, paras. 190 to 198.

† Ibid., para. 292 to 310.

‡ Killed in three months, 60 tigers.

Destroyed by tigers in three years, human lives	- - -	500
Ditto - - - - - - - cattle	- - - -	20,000

Assessment and Tenures.

380. We beg to refer to Mr. Chaplin's observations in further elucidation of the mode of fixing the assessment, and in explanation of the leading particularities of the various land tenures. The kumal settlement, he defines to be, what the literal meaning of the word imports, the full, entire or complete assessment. The highest rent realized appears to have been assumed at different periods in different parts of the Deccan to constitute this standard.

381. The tunkha appears to be a standard rent-roll of villages, introduced by Akbar under Tadull Mull's administration. Mr. Chaplin is rather of opinion it included rents, mohturfa, and other taxes. It varied annually with the increase or decrease of cultivation, but only conjectural conclusions can be formed respecting it.

382. Mullik Umbur's village settlement, under the last of the Nizam Shahee princes, is said to have been a fixed money payment, formed with reference to a division of the crop, probably of two-fifths to the Government and three-fifths to the cultivator. He is believed to have revived and confirmed the meeras tenures.

Description of Soil.

383. The lands throughout the Deccan appear to have been arranged under three heads, viz. zerayut (dry land), baghaet (garden or plantation), and turee (wet rice land). Zerayut is either regur, or kalee (black), or musal (mixed). In the villages there are further subdivisions. Turee is either near the gauts, and cultivated during the rains, or in the easterly districts and under irrigation: baghaet is either patushul (irrigated by aqueducts or permanent channels,) or moheshul (watered by machinery from wells.) Each sort has its separate classes. The proportions in the different collectorates are roughly estimated as follows:

	Kalee.	Musul.	Red Soil.	Turee.	Parts.	Proportion Baghaet.
Poona - - - -	8	3	4	1	16	1/10
Ahmednuggur - - -	9	4	3	- -	16	1/8
Candeish - - - -	10	3	3	- -	16	1/6
Dharwar - - - -	9	4 ½	- -	2 ¼	15 ¾	1/64

Land Measures.

384. There is the greatest diversity in the land measures in use, but in the former measurements of which we have any record the begah equalled about three-fourths of an acre *. Some partial new surveys have been made by the Mahrattas with a shorter rod, by which the traces of the old survey have been nearly lost. The settlement now enhanced is now in many places denominated the kumal, but should not be followed as a standard.

385. In Poona, however, the use of the begah has been superseded by other measures, multiples of it; and in some places large pieces of land are assessed in the lump at a given sum †. The same is the case in Ahmednuggur, and the latter practice is particularly prevalent in Candeish, though the begah is there in general use. The measures in use in Dharwar are so numerous that we beg to refer to our diary for them.

Poona Assessment.

386. The rates of assessment vary in the district of Poona. In villages where meeras is found, there is commonly one uniform dur, or rate for all lands, which is adapted to the different qualities of soil, by assigning, as it may be bad or good, a larger or smaller quantity of land to the begah. In some villages, however, separate rates, supposed to be those established by Mulic Umber, are fixed for each class of land. Little dependence is to be placed on the koolkurnees' records or the traditions of the old rates, and those levied by the Mahratta mamlutdars have been variable.

387. In

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* The square of a rod of 5 cubits, 5 fists, or 9 feet British, make -	1 pole.
20 poles - - - - - - - - - - -	1 pound.
20 pounds - - - - - - - - - -	1 begah.
120 begahs - - - - - - - - - -	1 chawar.

† *Poona Measures.*—The pucka begah of three, four, eight, and even fifteen ordinary begahs; the rookha of five, eight, or ten begahs; the tukka of forty-eight begahs; the kundee of twenty, thirty, or thirty-five begahs; and the maund or mun, one-twentieth of the kundee.

Ahmednuggur Measures.—The purkens of four, and sometimes six begahs; the doree of twenty purkens; the tukka of four begahs; the maund of ten begahs; and the candy of 200 ditto.

Candeish Measures.—The purken of four begahs; and the dut of twenty purkens.

Appendix, No. 131.

Revenue Letter from Bombay, 5 Nov. 1823.

387. In the first-mentioned villages, the ryots usually apportion the land among themselves, with reference to its known produce; in the others, each pays according to an established classification. In some villages, under the moonbundee plan, the land is divided into parcels, paying a mukta or fixed rent, the data for which is not now known. When relinquished, the parcels are rented out at or below the mukta, as may be offered, or an istawa rising to the fixed rent. In such villages extra assessments, when levied on the ryots, are proportioned to their respective rents. The moond rent is considered permanent, and should not be exceeded: to oopurrees (tenants at will) it is sometimes reduced. In a few villages each field pays a fixed rent; and this method, which is the moondhundee plan more in detail, is called tikka.

388. Puttees, or extra cesses, were commonly levied during the Peishwa's government, both on meerassidars and oopurrees. The most exceptionable have been abolished, and the least obnoxious of those publicly authorized are continued.

389. The land in the Mawuls, or hilly country west of Poona, pays a rent fixed at some former period by a pahnee (a conjectural estimate or measurement of produce), the Government share of the crops being commuted for a money payment, according to the crop cultivated. The usual puttees are also paid. Wurkas zumun (situated amidst rocks and ravines) is cultivated with inferior grains, and half or one-third of the estimated crop is at a fixed commutation paid as the rent, together with a puttee on houses and female buffaloes. To certain classes these puttees are abated. The enam wollee, or lands of the village officers, pay one-third to Government.

390. In the turufs of Powun and Undur Mawul a fixed money-rent in place of the commutation is paid, and in some parts, the khote, or village-rent system of management, formerly prevailed; but owing to the system of farming pergunnahs, these small farmers have been excluded from the management for 20 or 25 years.*

Ahmednuggur Assessment.

391. The modes of fixing the assessment in Ahmednuggur are nearly similar to those under Poona, excepting that meerassidars cultivating baghaet usually pay the dry-land assessment in the latter, but not in the former district. About 100 villages of the Dindoree pergunnah, formerly paid according to the outh for the tillage of two bullocks (about 20 begahs), and paying 10, 15, or 20 rupees, according to the quality of soil.

Candeish Assessment.

392. In Candeish customary durs are established, and the moonbundee plan is very common: there is little meeras land. Baghaet prevails in each village for garden lands, in some cases varying with the crops. Where sugar-cane is cultivated, it is necessary that wheat or an oil-plant and rice be sown for three successive years, and on the fourth the land is again fit for cane. There are extra puttees levied as in other districts.

393. In the last 20 years the outh has been the most common tenure; the tukabundee also prevails. These have been above described.

Carnatic Assessment.

394. Each ryot annually holds three descriptions of land; challee, kuttgoota, and cowl. The first seems to have been the original land in his possession, which from long occupancy has been most improved, the rent of which is calculated upon a standard rate. The kutgoota and cowl lands have generally been allowed to the ryots on lighter terms when by extra puttees the assessments on the challee has become greater than it could bear. Both these are not found in all villages, but the former is very general.

395. The lands are distributed, according to custom, by the patells and koolkurnees to each ryot, allotting him a portion of each of these descriptions of land. The assessment is fixed with reference to the established rates and also to the circumstances of the cultivator. This tenure is universal in the Doab. The ryot holds both good and bad land, or relinquishes both together. Additional cesses are chiefly imposed on the chalee, which is similar to the vaita in Guzerat. All traces of the original assessment on the different classes of each ryot's land have been confounded by the imposition of arbitrary cesses.

Season of Sowing and Reaping.

396. We beg to refer to the tables annexed to Mr. Chaplin's report for information of the seasons of sowing and reaping the different crops cultivated. The early crops are called the khurreef, the latter the rubbee harvest.

Cowls for Waste Land.

397. Waste land is granted on cowls, subject to increasing rent till the full assessment cesses are paid. The period extends from four to eight years, and the conditions of the cowl vary, according as the land may have been long neglected or recently under tillage. Extra cesses are not always required till some time after the cowl has expired. To prevent the

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* Letter to the Honourable Court, dated 23d February 1822, paras. 32 to 35.

Jagheerdars drawing off our ryots, more favourable terms have been held out in Dharwar, which with our advances of tuccavy have been effectual, and a rapid extension of cultivation is anticipated. Istawas for deserted villages have hitherto been given on a limited scale.

398. Compulsion has not usually been practised to prevent a ryots's relinquishing land, provided he leaves it clear of jungle; but a coperwarie's tenure was extremely precarious, and its continuance depended on the convenience or the interest of the village managers.

Assessment actual Rates.

399. The prevalent rates of assessment are stated to be as follows:—

COLLECTORATES.	Dry Land Assessment, per Begah.		Baghaet, per Begah.		In the Mamrels, Dhan and Paddy Land, and Rice Land, per Begah.	
	Highest Rate.	Lowest Rate.	Highest Rate.	Lowest Rate.	Highest Rate.	Lowest Rate.
	Rs. as.	*Rs. as.*	*Rs. as.*	*Rs. as.*	*Rs. as.*	*Rs. as.*
Poona - - - - -	(a) 6 12	– 6	6 8	- -	18 3	9 11
Ahmednuggur - - -	3 –	– 4	6 –	1 2	—	—
Candeish - - - -	3 8	– 4	(b) 7 – (c) 20 –	1 4	—	—
Carnatic - - - -	(d) 7 –	– 4	(b) 10 – (c) 13 –	3 –	12 –	2 –

REMARKS:

(a) Probably the real quantity of land is greater than entered in the accounts.
(b) Watered by machinery.
(c) Watered by aqueducts or nullahs.
(d) The very best soil, when held with some lightly assessed fields, only pays this rate.

400. In Candeish, where the assessment varies with the crop, on land watered by streams it is as follows, though in some few spots sugar-cane is said to pay as high as 70 rupees, and Kummode rice 40 rupees per begah:

IN CANDEISH.	Sugar-cane.	Wheat, Oil-plant, Maize.	Kummode Rice.	Bringals, Pepper, Plantains.
First Sort Land - - -	25	10	15	10
Second Sort - - -	20	8	12	8
Third Sort - - - -	15	5	10	5

Ryot's and Government's share of Gross Produce.

401. The information given by the collectors of the proportion of gross produce which the ryot can afford to pay is various. Only in rich and well-situated land can he afford to pay one-half without any distress. Mr. Chaplin furnishes the following, as the result of their information and of his own inquiries, reducing the several items to the scale of 100:

Gross produce - - - - - - - - - - - -		100
Sircar's share - - - - - - - - - - -	35	
Ryot's share - - - - - - - - - - - -	65	
	—	100
Of the ryot's share, fees to village officers and expense of cultivation	30	
Maintenance of a family of six persons - - - - - -	30	
Saved after the above disbursement - - - - - - -	5	
	—	65

402. Distraint of a ryot's property for the realization of the Revenue is rarely resorted to.

Meeras.

Appendix, No. 13 I.

Revenue Letter from Bombay, 5 Nov. 1823

Meeras.

403. The existence of a wuttun or meeras prevails from the Kistna to the Ghauts, which divide Gungteree from Candeish. It may be allowed to be of considerable antiquity. Traces of it are discovered in accounts of 150 years' standing, but nothing certain is known of the period of it first institution. Of late years the heads of villages have commonly exercised the privilege of granting lands on meeras tenure. The meeras putter was delivered on payment of a fee, varying from one to two rupees and a half per begah. Their tenour invariably confers possession "from generation to generation, as long as the grantee or his heirs shall continue to pay the Government assessment according to the established usage of the village."

404. Though not drawn up with much precision or uniformity of language, they have been attested by the village managers and barahullottee as witnesses, and the new meerassidar used to make them a present on the occasion.

405. The hereditary right and privileges of meerassidar seem occasionally to be the result of long possession and regular uninterrupted payment of the same assessment.

406. Hindoo law authorities, and the practice which has obtained, show that the heads of villages have not an exclusive right to dispose of lands in perpetuity, but the Government was often obliged to connive at the practice.

407. The fees, or a portion of them, have sometimes been paid to the Government, or to propitiate the Government officers, or to make up the defalcation of the village rent, but most frequently they were laid out in the improvement of the village, or the repair of the temple or public choultry.

408. The sale, gift or mortgage of the meeras in the Deccan has been usual, without obtaining the permission of Government, though it has sometimes interfered. The purchaser is bound to discharge the public dues according to the village rates, whether the land be cultivated or not, remission being only granted in case of great failure of crops or other serious calamity.

409. A meerassidar will sometimes let his land for one-half, a third, or a fourth of the produce, which does not invalidate his right: but while present, and retaining his right on the land, he is responsible for the assessment; but when absent, the cultivator to whom he may have let the land pays the Government dues. The assessment is, however, seldom lower than that paid by an oopurrie tenant of Government land, and when relinquished is often cultivated by an oopurrie at a reduced rent, or on cowl for a term of years. From the greater interest felt by a meerassidar in the improvement of his land, a temporary occupant seldom makes it produce so large a return as the owner; the difference is often found to be 25 per cent.

410. The rent, supposed to have been originally fixed at one-half, becomes a smaller portion of the produce as the land is fertilized. That paid by the oopurree is less; for having a precarious interest in the soil, he must be compensated by a higher immediate profit.

411. A meerassidar seldom abandons or disposes of his wuttun but from extreme necessity. If through insolvency he do so, he meets with great forbearance, and can retain possession on the close of any temporary lease of the land. If from long absence it should have been granted to another in meeras, he will not be ejected; but very long dereliction is required by prescription to constitute absolute divestiture.

412. Government can, in such case, dispose of meeras; or, if the owner refuse to sow his land or pay his rent, he may be compelled to give a deed of renumeration. Meeras is also forfeited by treason or rebellion, a provision being usually allowed for the family.

413. It is liable to be split into very minute shares under the Hindoo laws of inheritance. Though divided, it sometimes remains entered in the name of the original possessor. This seems to be the jutha, or federative system, under which a mutual responsibility exists for the payment of the public Revenue, and for the maintenance of the widows and families of deceased members of the clan. It is beneficial and will be encouraged.

414. Excepting land which has been greatly improved, meeras, when sold, does not fetch such money (about two or three years' purchase), which indicates that the assessment leaves but little to the proprietor.

415. The value of meeras is said not to have increased under our Government, because the oopurree tenure is now almost as valuable.

416. The privileges of a meerassidar in the Mawul districts are exemption from several extra cesses, a voice in the village councils, right of pasture on the village commons, and he can build a house and dispose of it by sale. In the eastern districts, in addition to these privileges and some further exemptions, the meerassidar and his wife are entitled to precedency in village ceremonies and meetings, and he can form a more respectable connexion than the oopurree marriages.

417. These immunities and privileges make his situation superior to that of the oopurree. He possesses personal consequence, and not being liable to ejectment, is animated to exertion and enterprise in the sure prospect of enjoying the fruits of his labour.

418. In some places, however, it has been customary for Government to participate in improvements. A tax of four or five rupees was laid on each well, or the baghaet rates were levied on dry land when converted into garden. This tending to discourage improvements, is forbidden to be acted upon, except where it is the established custom. Even there a long cowl of 12 years' exemption from the higher assessment is allowed.

419. A meeras puttee is in some parts levied once in three years, on the sanction of long prescription. This may have originally been an encroachment, but the meeras puttee seldom mentions more regarding the terms of assessment than that they shall be "the customary rates,"

Appendix, No. 131.

Landed Tenures and Revenue Settlements.

420. In Poona the proportion of meerassidars to oopurrees is as three to one: in Ahmednuggur they are nearly equal. The relative proportions of their lands cannot be ascertained but by a survey. In Candeish the number is small, but that of old hereditary ryots, who are nearly on the same footing, is to that of temporary occupants of the soil as six to ten.

421. The existence of meeras right becomes less general, and its distinction less apparent, to the north beyond the Godavery, and to the north-east of the hills dividing Seagum from Nuggur.

422. A priority of right to purchase meeras is enjoyed in some parts of this collectorate by the relations of the meerassidar, after them by the patell, and then by the principal meerassidars of the village, before it can be sold to a stranger. The custom is beneficial.

423. There is no meeras in the southern Mahratta country nor in Bejapoor; and permanent occupancy, though recognised, does not confer similar advantages.

424. The commissioner considers it desirable that a definite should be substituted for the present indefinite annual payment to be rendered for meeras; but considers a Revenue survey, which shall record what the assessment shall be, as the only effectual security to the meerassidar.

425. In Poona and Ahmednuggur a right is supposed to exist in the villagers to all ghutkool, *i. e.* meeras, that has lapsed from the death or absence of the meerassidar, but is incompatible with the undoubted rights of the Government to dispose of it, and it would be unwise to allow that right to be compromised under the existing rules of assessment. Though the extension of the meeras tenure be desirable, the unqualified admission of the pretended right of these villagers might frustrate that object.

Revenue Survey.

426. In a former despatch we have noticed the commencement of a Revenue survey in the Carnatic *. The commissioner strongly urges the necessity of a more general survey if the ryotwar settlement is still to be pursued, as the only way of securing the rights of the ryots, and preventing innovations by the local officers, to the injury both of Government and the subject. The necessity of this measure is sufficiently evident from the general destruction of all accurate records of villages; but the evils of a crude and hasty survey assessment are so great, that unless superintended by able Revenue officers it had better not be undertaken. The plan adopted by Mr. Thackery is much to be approved. The commissioner considers it desirable that it should be conducted by an European officer under collector's orders, to ensure a close superintendence. In meeras lands the object would be to ascertain the just rates of rent where they have been variable; and where they have long been uniform, by recording them, to prevent future alteration.

427. He recommends that when the assessment is fixed, the land should be offered at once on meeras tenure, but not till the value of it is thus ascertained.

The mohturfa comprehends:

House and shop taxes,
Loom taxes,
Taxes on traders,
Do. on professions, and
House tax from a few ryots.

428. In the collectorate of Poona, those who pay the mohturfa are divided into several classes, and the different persons in each class assessed according to a very arbitrary estimate of their opulence or extent of trade. The highest payment by soucars in Poona is 40 rupees per annum, by shroffs about 39. The first class of grocers pay 50 rupees, grain-dealers from thirty to three rupees: petty shroffs, and the sellers of greens, fruit, tobacco, &c. who have no permanent shops, pay one pice a day. The last is the most heavy compared with the profits. The others, though extremely disproportioned, if relatively considered are in all cases very light. A great objection to the system arises from many wealthy traders enjoying complete immunity from the tax.

429. The professional taxes are very unequal, varying from 30 rupees to one rupee annually; they are lighter in the districts than in the large towns. Some professions are exempt, on the ground that they performed jobs for Government. An arrangement similar to the veesabuddee or ana system of the Ceded Districts appears to exist in some of the villages, but we refer for particulars to Mr. Chaplin's report.

430. At Ahmednuggur it appears that no house-tax was levied by the Peishwa's Government, though there are substantial shroffs and soucars. They were however liable to cesses for the repair of aqueducts, and for other expenses which had been discontinued; but the attention of the collector has been directed to the subject, as it is but just they should pay, now the aqueducts are kept in order, at least as much as they used to do when they were neglected.

431. In many of the towns of this district the taxes are nearly on a par with those of Poona; in the villages they are in general lighter. There are immunities claimed which require investigation. In Yeula and in some villages they are taxed according to taefees or sets: the guzerattees form one, the marwarries another, the dealers in grocery a third, the weavers a fourth, &c. Each taefee has its chowdry or head, who apportions the tax to be paid

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* Letter to the Honourable Court, 27th November 1822.

Appendix, No. 131.

Revenue Letter from Bombay, 5 Nov. 1823.

paid by the set among the members composing it, and collects and pays the amount to Government. On this plan it is found, that the tax varies from eleven to half a rupee per annum from each contributor.

432. In Candeish, though there is less traffic, the mohturfa taxes are higher than in the other districts. They vary from 70 rupees to one rupee, but no regular plan exists for levying them.

433. The banking and trading interests in the Carnatic are lower than in Poona and Ahmednuggur, but the tax is higher even than in Candeish, and levied with great inequality. One soucar in Baggulutta pays 150 rupees. The tax is, however, much below that of the neighbouring Ceded Districts. There they are to the amount of Land Revenue as 11 to 100: in the whole of the Deccan they are as 5 ½ to 100.

434. The inequality of this tax is only supportable from its being very light. Mr. Chaplin points out the desirableness, and also the difficulty of reforming the system. He considers the veesabuddee system the most expedient, as leaving to the people the individual reparation of the total amount assessed on particular classes. Mr. Thackeray is attempting to introduce it in the Carnatic.

Land Customs.

435. On the subject of land customs we beg to refer to the commissioner's report of 6th August 1822*. The collectors are all in favour of the modification, of abolishing the transit duty, and establishing an *ad valorem* town duty, as proposed in our despatch of 31st July 1822, excepting Mr. Thackeray, most of whose arguments on the subject are communicated in our letter of 27th November. We have also reported the abolition of the transit duty on grain.

Inquiry into Alienated Lands.

436. There is but little alienated land in the Deccan, and investigation into the validity of titles is not likely to be attended with much advantage.

Waste reclaimed.

437. Waste land to a great extent has been brought under tillage, though not nearly to the extent shown in the returns of the collectors, from which the reclaimed waste might be supposed to amount to about nine lacs of begahs. It would tend to promote the cultivation of waste, if the future assessment could at once be declared, but sufficient information to do this without occasioning great inequality cannot be obtained without a survey.

Cowls for digging Wells.

438. Favourable cowls were granted by the late Government to encourage the digging of wells. The following scale is recommended by Mr. Chaplin for general adoption, viz. that for wells, the expense of which is from 25 to 250 rupees, the land watered from the well shall pay only the dry land assessment for six years. If the expense be from 250 to 350, the cowl to be for seven years; from 350 to 500, for nine years; from 500 to 750, for eleven years; from 750 to 1,500, one-fourth of the land under the well should be granted in free enam, and if exceeding 1,500 rupees one-third. The measure is likely to be of great advantage in improving cultivation, and diminishing the evils of scarcity in times of drought.

Mamlutdars and their Talooks.

439. The salaries of the mamlutdars are on a scale below two per cent. on their collections. The Carnatic is divided into 21 talooks, each averaging about a lac and 50,000 rupees; the Nuggur district into 19, of about 81,000 each; Candeish 19, of 90,000 rupees each; and Poona nine, of 1,25,000 each.

Deshmooks and Deshpandy.

440. The commissioner states it to be the result of experience throughout all the districts, that the power of the zemindars, whenever it is exercised, is to the prejudice of the Government and of the ryots, and their employment is dispensed with except in furnishing information, and as members of punchayets their hucks and wuttums are continued to them. The generality of them are stated to be better off now than under the former Government, although those who have lost employment by the change will be dissatisfied. This is the case in Candeish, where they seem to have acquired an inordinate share of power, and it has been necessary to adopt decisive measures, in order to root out the system of malversation which so extensively prevails there.

Village Officers.

441. The commissioner considers the allowances of patells and koolkurnees in Candeish to be deficient; and we have authorized that in all cases where their rights have been abridged or discontinued they shall be restored to a state of efficiency.

442. Mr. Chaplin

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* Letter to Honourable Court, dated 31st July 1822, para. 134; ibid., dated 27th November 1822, paras. 103 to 105; Consultations, 21st August 1822, No. 34; ibid., 11th September, No. 37.

Appendix, No. 131.

Landed Tenures and Revenue Settlements.

442. Mr. Chaplin notices an extraordinary depression in the price of grain: we beg to refer to his reasoning in respect to the causes to which it may be attributed. Difficulty in raising the Revenue results from it, and it will furnish a subject of complaint to the ryot. The permanent assessment ought not to be affected by it, though cultivation for a time will probably be diminished, and some defalcation be found in the present year's jumma with an accumulation of arrears; but if bad consequences have arisen, they are materially counterbalanced. The low prices have enabled thousands who were thrown out of employment to live on reduced means, and thus the circumstance has contributed to the tranquillity of the country.

Mints.

443. Measures have been adopted for improving the currency of the Carnatic: minor mints have been suppressed and one established at Belgam, and those of Calipore and the Jaghires have been stopped by the exclusion of inferior coins from the collections. The Poona and the Chandore mints are in operation, and the commissioner has suggested the expediency of raising their standard to the level of Bombay *; but considerable difficulties oppose the measure at present, which, indeed, cannot be removed till we are supplied with an efficient mint machinery.

Innovations.

444. The principal innovations introduced by our Government are briefly summed up in the 197th and following paragraphs. We have abolished the farming system. The legitimate authority of patells is now substituted for much arbitrary power exercised by themselves and other petty officers. The rents are collected more directly from the ryots. The ryot enjoys greater security of property and protection from exactions, the amount and mode of his payments are more defined, and he is aided when requisite with tuccavy.

445. The minute scrutiny of our system, and the curtailment of disbursements on account of village charges, will be felt as a set-off against these benefits. The patell's power of doing good is on the whole increased, and his power of injuring diminished.

446. Some difficulties are felt by the ryots from our greater strictness in insisting on prompt payment, and on the indiscriminate exaction of village balances. The ill effect of the former of these it is hoped the abolition of transit duties on grain will much obviate. The curtailing the discretionary power of the patells and mamlutdars to grant relief to the ryot, though it presents many abuses, sometimes occasions distress to the labouring classes. In the apportioning of remissions, if not very speedily sanctioned, it is to be apprehended that the benefit, when it is granted, will be generally absorbed by the more substantial ryots who least require it.

Collectors' Revenue Reports noticed.

447. In addition to the able report of the commissioner, an abstract of which we have here furnished, as far as relates to the Revenue administration, we beg to point out as well deserving of the notice of your Honourable Court, the replies to Revenue queries and other valuable information furnished by the several collectors, which form the appendix to Mr. Chaplin's report.

Tour of the Honourable the Governor †.

448. Of five months that the Honourable the Governor spent in the Deccan, he was more than half at Poona, and afterwards passed through part of the district of Poona and Ahmednuggur, the sub-collectorate of Sholapore, the Southern Mahratta country, the territories of Colapore and Sattara, and the lands of the southern jagheerdars. During this time he has communicated very fully with the European authorities, and seen probably every native of the smallest consequence in the country. No free communication of their opinions was to be expected from the last-mentioned class, but it affords a great knowledge of the state of the country to hear their complaints and their wishes.

Our Administration successful.

449. The result of our President's observations is very favourable to the success of our administration; and even where he has seen reason to recommend alterations in the plan adopted, he thinks it is fortunate that they have not been earlier introduced.

Revenue Survey and Assessment ordered.

450. Being persuaded that the advantages of a Revenue survey and assessment in the Deccan much outweigh the inconveniences, and that the time is arrived when our collectors may commence on it, without the dangers to which they would at an earlier period have been exposed, the Commissioner has been authorized to direct a gradual survey and assessment of the whole of the conquered territory; and it gives us great satisfaction to think that so important and difficult an operation will have the benefit of such experienced superintendence.

451. The

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* Financial Consultations, 7th May 1823, No. 19.

† Consultations, 19th March 1823, No. 12.

Appendix, No. 131.

Revenue Letter from Bombay, 5 Nov. 1823.

451. The next question in Revenue relates to the degree in which the future settlement should be made with the patells or with the ryots. The advantages of the former mode are, that it preserves the village government, that it excludes the interference of strangers, and that, as it leaves less detail to the officers of Government, it is less liable to derangement when there happens to be a bad collector. The advantages of the other mode are, that it checks the tyranny of village magistrates, that it makes the communication more direct between the Government and the people, and that it affords the best security against the frequency of bad collectors, by the opportunities of knowledge which it affords, and the responsibility which it imposes.

452. Our President was of opinion the plan hitherto adopted in the Deccan might, by a slight modification, be made to attain the advantages of both modes of settlement. The survey will fix the rights and the payment of each ryot, after which the village may be farmed for a certain number of years to the patell, the collector retaining the full control of the koolkurnees' accounts, and being entitled to inquire and to interfere whenever the rights of the ryot appear to be encroached on. The assessment on the village should be so moderate as to allow some profit to the patell, even when obliged to make remissions, and the whole profit of the waste lands during his lease should go to him. All profits from improving his own land should be the ryot's. At the end of the lease the village should revert for a year or two to the ryotwar system, for the purpose of detecting abuses either towards Government or the ryots, and should then be let again on the same principles as before. The leases should be settled in such a manner that no more villages should fall into the collector's hands at a time than he could manage. The chief objection to the plan is, that it will be the interest of the patell to take new lands into cultivation, and that of the ryot to improve the old, a contrariety which may lead to enmity and persecution on the part of the patell. It may be possible to guard against this evil, and the attention of the commissioner has been directed to it.

Instructions to the Commissioner.

453. In the instructions to the commissioner we have expressed our anxiety that the assessment should be light, as well as equally distributed, considering the attainment of those objects to be of more importance to the happiness of the people than all the other measures which can be influenced by the regulations of Government.

454. The commissioner is aware of the importance of securing the rights of the cultivators under every species of holding which may be in use; and if any of them have been endangered by the istawa cowles mentioned in the 27th paragraph of the report, he has been enjoined to adopt measures to restore their security.

455. Adverting to the degree of interest which seems heretofore to have been allowed to the patell in the Revenue of his village, and to the extent of interference which the Government appears to have exercised in its internal affairs.

456. We have suggested to Mr. Chaplin the adoption of the plan above detailed, and requested he will communicate to us the opinions he may form on the subject during the progress of the survey, with such rules and modifications as he may think necessary to correct any ill effects to which it may appear to give rise. With a view to the gradual expiration of the leases already alluded to, it seems desirable to introduce the system into each pergunnah as the survey is completed.

457. We have suggested to the commissioner's consideration a reform of the koolcurnies' accounts, on some principle resembling that already established in the old districts under Bombay, considering such an arrangement as peculiarly well adapted to secure the rights both of Government and of the ryots.

458. We have approved of the consolidation of the various ummals collected by Government and individuals, on the plan recommended in paragraph 42 of the report.

459. It seems to be clearly established in the course of the commissioner's view of the meeras tenure, that there does not exist in the village community any right to sell the waste lands of the village; but considering how much that community has the power to encourage, and still more to discourage new settlers, it appears desirable to interest it in the extension of the meeras tenure, by allowing it to sell ghatkool lands as formerly, provided that the purchasers shall take the land subject to the discharge of all the dues of Government; and we have desired Mr. Chaplin's opinion on the measure.

460. We have particularly directed the attention of the commissioner to the indiscriminate exaction of village balances, which seems to be attended with evils of some magnitude, and we trust he will be able to suggest a suitable remedy.

461. On the rest of the report on the Land Revenue no observation has been called for from us, except to express our sense of the value of the information it contains, and our concurrence in the plans recommended for the future.

Landed Tenures and Revenue Settlements.

Appendix, No. 132.

Appendix, No. 132.

Revenue Letter to Bombay, 23 May 1827.

EXTRACT Revenue Letter to Bombay, dated 23 May 1827.

364 to 461.—Report of Mr. Commissioner Chaplin on the affairs of the several districts under his superintendence, with the Minute of the President on the same subject.

Para. 85. We have much satisfaction in receiving the information contained in these voluminous communications from Mr. Chaplin and the collectors employed under him relative to our new acquisitions in the Deccan, a part of India with which Europeans have hitherto had but little acquaintance; and it is of the less importance for us to enlarge upon the use which is to be made of this information, because we see from the Minute of your President that some of the principal points have presented themselves to his mind in nearly the same light as they have to ours.

86. Of the institutions which the functionaries of the British Government found in operation in these new territories, and in which they were very properly directed to make as little alteration as possible, the most perfect by far were those which relate to the collection of the Revenue. Even in this branch, however, the defects were enormous. No tolerable means were employed for estimating the value of the lands, or levying with exactness the assessment, or even for ascertaining the extent of the lands; still less did there exist any accurate system of check and control for preventing, on the part of the several functionaries who were engaged in the different branches of the Revenue, extortion with regard to the people, or fraud and embezzlement with respect to the Government. Towards remedying the first class of these defects, those which regard the knowledge of the extent and value of the lands, you are about to proceed to the great and important work of a Revenue survey and assessment on which we have so often communicated to you the observations which occur to us, that it is unnecessary to repeat them on the present occasion. For check and control upon extortion and fraud, we are sorry to say that you still have little to trust to but the vigilance of your collectors; and from the magnitude of the task, it is impossible not to apprehend that it will often be very imperfectly executed.

87. With respect to the mode of settlement, your President says: "The survey will fix the rights and the payment of each ryot, after which the village may be farmed for a certain number of years to the patell." We have, in preceding paragraphs of this despatch, communicated to you so fully our apprehensions respecting settlements with the patell, that we have only to recall your attention to the grounds of those apprehensions already adduced. If the survey should really fix the rights and payments of each ryot, and if the ryot has immediate access to redress on account of any infringement of his rights, the patell may be usefully employed in the manner adverted to in a preceding paragraph of this despatch. The experience which you have had of the evils produced by the system of Revenue farming during the administration of the late Peishwa, ought to make you extremely cautious in confiding powers to individuals, which their previous habits and practice must render them apt to abuse. Nor can we place any confidence in the security which a moderate assessment, payable by the village contractor to Government, would afford against exaction. It would be too much to expect that the patell would be induced, by the moderation of the Government demand upon him, not only to limit his collections from the cultivators with reference to that demand, but to grant them remissions when they might be required. We apprehend that the patell's collections would only be limited by his power to enforce his demands, and that instead of granting remissions, an account current would be opened between him and every village proprietor and cultivator which might eventually greatly embarrass their affairs. In the mean time, with the greatest care on your part not to exceed in the measure of the assessment, it will require the most vigilant supervision, and in the greatest possible detail, on the part of the European officers of Government, to prevent the general oppression, and consequent poverty and degradation, of the ryots.

88. We have perused with much interest the information contained in these proceedings respecting the extent and nature of the meerassy tenures in the Deccan. As we are most desirous that every existing institution which is calculated to raise the feelings and improve the character of the natives of India should be studiously preserved and encouraged, and as we are of opinion that the extension of the meerassy tenure may, by proper management, be made conducive to the advancement of those important objects, we shall be ready to afford it every needful encouragement.

89. We find, from Mr. Chaplin's report, that the land-tax paid by the meerassidars in the Deccan is ordinarily as high, and sometimes higher, than that paid by non-proprietary ryots; and it further appears that the principal advantages enjoyed by the village proprietors arise from the certainty of their tenure, and from the personal influence and consideration which that tenure confers.

90. We are aware that under the system of annual settlements a great difficulty must necessarily be experienced in defining the assessment to be paid for any given quantity of land

Appendix, No. 132.

Revenue Letter to Bombay, 23 May 1827.

land with reference to its original assessment, because the arrangements of the Revenue officers must be regulated, not so much by former standards of demand, as by the present condition of the land, and the rates of assessment which obtained at the time of the conquest.

91. As the changes which you now contemplate are intended to be founded, not on the existing practice of assessment, but on the results of a minute inquiry into the resources of the country, and the various rights and privileges enjoyed by individuals, we are led to hope that, in the progress of the survey, means may be devised for securing to the village hereditary proprietors at least the advantages which they enjoyed antecedently to the late Peishwa's administration, and for extending this description of tenure to the temporary occupants of lands in meerassy villages, and to villages in which the tenure either did not previously obtain, or from the effects of past misrule may have been lost.

92. In respect to villages of the former description, you doubt the right of the village community to sell the waste lands; but you observe, "considering how much that community have the power to encourage, and still more to discourage new settlers, it appears desirable to interest it in the extension of the meerass tenures, by allowing it to sell ghatkool lands as formerly, provided that the purchasers shall take the land subject to the discharge of all the dues of Government." It appears to us, however, that you have unnecessarily blended the right of the village community to confer on individuals who acquire the lands on meerassy tenure the privileges and immunities which the village society can alone effectually bestow with the tenure itself.

93. We are of opinion that Government should distinctly reserve to itself the power of conferring the unappropriated lands on whatever terms it may think most advisable; and we are likewise of opinion, that the full exercise of this right is not inconsistent with the privilege of the village community to levy a fee on the admission of a new meerassidar as a member of that community. The only precaution which appears to us to be necessary is to define and regulate the fee by the quantity and quality of the land assigned to the new meerassidar, so as to prevent the imposition of arbitrary demands.

94. We perceive that the question respecting the liquidation of the village debts has engaged a considerable portion of the time and the attention of the commissioners and the native officers. It appears to us that the utmost caution should be observed in admitting claims originating in transactions, and under circumstances so different from anything with which our Government is acquainted, and with respect to the merit of which they can consequently be but very incompetent judges.

95. The great mass of these debts is said to consist of advances or loans to the late Government; and Mr. Chaplin seems to think that the British Government ought to take upon itself the burthen of adjusting and satisfying the claims of the village creditors. He is, however, of opinion, that it will previously be necessary to appoint a commission to scrutinize the demands of the creditors, who are numerous, and to separate the good from the bad.

96. We are not satisfied of the correctness of Mr. Chaplin's definition of the nature and character of those debts, because we find in the documents before us, and more particularly in the answers to Mr. Chaplin's queries by Captain Grant, that when the village authorities were unable to meet the demands of the Revenue farmers they frequently borrowed money for that purpose. We should imagine that the Peishwa's government would never have considered itself responsible for claims of that description; nor, under all the circumstances of the case, is it reasonable to suppose that the persons from whom the loans were obtained would have lent their money, unless the village authorities could have afforded them such securities for its repayment as were not liable to be affected by the demands of a future renter. It will, therefore, be of great importance to ascertain the nature of those securities, and to what extent the Government can be considered to have recognised the transaction in question.

97. We apprehend, with Mr. Chaplin, that any direct attempt on the part of the British Government to adjust and satisfy claims of this description would be productive of great inconvenience. We admit the importance of relieving the villages from all demands which may interfere with the general improvement of their resources, but in the present state of our information, we can only earnestly call your attention to this subject in order that it may be fully investigated.

Appendix, No. 133. - - - - - - - -

ABSTRACT of the STATISTICS of the Four

COLLECTORATES.	AMOUNT of LAND REVENUE.	Number of Cultivators.	Average Rent of each Farm.	Number of Begahs of Land under Cultivation.	Average size of each Farm in Begahs.	Average rate of Assessment per Begah.	Number of British Populated Villages.	Average Revenue per Village.
	Rs. q. reas.		Rs. q. reas.			Rs. q. reas.		Rs. q. reas.
Poona - -	15,16,323 0 37	52,668	28 3 92	(a)1,527,372	29	0 3 97	1,469½	1,253 1 98
Ahmednuggur -	18,15,837 0 0	41,948	43 1 15	1,468,180	35	1 0 95	1,878½	1,082 2 99
Dharwar -	19,45,323 2 08	60,701	32 0 19	2,649,598	43 $\frac{65}{100}$	0 2 93	2,367½	83[illegible] 3 07
Candeish -	16,64,904 3 22	44,608	37 1 33	1,056,345	23 $\frac{68}{100}$	1 2 30	2,104	924 2 33
Total & Means	69,42,388 1 67	199,925	34 2 90	6,701,495	34.02	1 0 14	7,819½	887 3 32

(a) The Deccan begah equals three-fourths of a statute acre,

PROPORTION per Cent. of the CIVIL EXPENSES on the whole REVENUE in the several COLLECTORATES.

DENOMINATION OF EXPENSES.	POONA.	AHMEDNUGGUR.	DHARWAR.	CANDEISH.
Village, Land and Sayher Expenses -	6.86 p'cent.	7.36 p'cent.	- - -	19.52 p'cent.
Native Establishment for Collections -	- - -	- - -	10.17 p'cent.	7.92 -
Mokassas - - - - - -	2.81 -	- - -	- - -	2.28 -
Hukdars - - - - - -	3.06 -	5.70 -	—	—
Contingent Expenses - - - -	- - -	4.96 -	7.87 -	17.08 -
Shet Sundee, *i. e.* Militia - - -	1.73 -	—	—	—
Pensions. Enams - - - -	- - -	8.18 -	1.39 -	2.29 -
Collector's Salary - - - -	- - -	2.93 -	4.69 -	4.67 -
European Judicial Expenses - -	- - -	2.63 -	- - -	0.85 -
Native - ditto - ditto - - -	- - -	11.27 -	- - -	4.52 -
Total Per-centage of Expenses -	14.46 -	43.03 -	24.12 -	59.13 -
Remissions - - - - - -	20.89 -	20.40 -	None.	None.
GRAND TOTAL - - -	35.35 -	63.43 -	24.12 -	59.13 -

In Poona and Dharwar the Charges bearing upon the Land only are given.

In Ahmednuggur and Candeish the whole Charges.

Appendix, No. 133.

COLLECTORATES of the *Deccan*, 1827–28.

Sayher and Bullooteh Taxes, or Taxes on Shops, Trades, &c. &c.			Customs.	Miscellaneous Revenue.	Total Revenue, including Sayher, Customs, &c. &c.	Total Revenue, viewed as a Capitation Tax.	Proportion of Cultivated Land to Waste.	Proportion of Waste Land to Cultivated.	COLLECTORATES.
Amount of Revenue from.	Number of Persons paying Taxes.	Average per Head.							
Rs. q. reas.		*Rs. q. reas.*	*Rs. q. reas.*	*Rs. q. reas.*	*Rs. q. reas.*	*Rs. q. reas.*	*p' cent.*	*p' cent.*	
2,31,262 1 00	23,032	10 0 16	2,41,114 1 25	3,301 0 00	19,92,000 2 62	4 1 78	–	–	Poona.
59,007 3 78	14,267	4 0 54	1,59,150 0 00	- - -	20,33,994 3 78	3 3 77	–	–	Ahmednuggur.
3,34,668 0 85	31,857	10 2 02	1,41,524 2 46	- - -	24,21,516 1 39	4 1 92	61.11	38.89	Dharwar.
1,31,710 3 00	11,495	11 1 83	1,55,560 3 00	35,556 2 68	19,87,733 0 0	3 1 60	15.32	84.68	Candeish.
7,56,649 0 63	80,651	9 1 52	6,97,349 2 71	38,857 2 68	84,35,244 3 79	4 0 02	–	–	Total & Means.

and the average assessment is 2 *s.* 9 ⅛ *d.* per acre.

PROPORTION per Cent. of the Great Branches of the REVENUE.

DENOMINATION OF REVENUE.	POONA.	AHMED-NUGGUR.	DHARWAR.	CANDEISH.
Land Revenue - - - - -	76.12 p'cent.	89.275 p ct.	80.335 p'ct.	83.76 p'ct.
Sayer - - - - - - -	11.62 –	2.90 –	13.820 –	6.63 –
Customs - - - - - -	12.10 –	7.825 –	5.845 –	7.82 –
Miscellaneous - - - - -	0.16 –	- - -	- - -	1.79 –
Total - - -	100 –	100 –	100 –	100 –

For the Four Collectorates the Revenue from the Land averages 82.30 per cent. of the whole Revenue.

ABSTRACT OF THE POPULATION of the COLLECTORATES of the *Deccan*, 1827–28.

COLLECTORATES and STATES.	TOTAL Inhabitants.	AREA, including Jagheers.	Number of HOUSES.	AVERAGE Number of Inhabitants to a Square Mile.	AVERAGE Number of Inhabitants to a House.	Number of Populated Villages.	Number of Inhabitants to a Village.	Proportion of Males to Females.	CONSTITUENTS of the POPULATION				
									Brahmins.	Rajpoots.	Shoodruhs, *i. e.* Mahrattas, Cultivators, &c. &c.	Atee Shoodruhs, or Outcasts.	Moosulmans.
		Square Miles.							*per cent.*	*per cent.*	*per cent.*	*per cent.*	*per cent.*
Poona Collectorate - - -	550,313	8,281	114,887	66.45	4.79	1,897	(*a*) 247.36	100 to 88	11.58	0.41	73.85	9.78	4.38
Ahmednuggur Collectorate - -	666,376	9,910	136,273	67.24	4.89	2,465	(*b*) 263.47	100 to 86	- -	- -	unknown.		
Candeish Collectorate - -	478,457	12,527	120,822	38.19	3.96	2,682	178.39	100 to 85	5.40	3.47	69.58	14.72	6.38
Dharwar Collectorate - - -	(*c*)838,757	9,122	187,222	91.94	4.48	2,491	336.71	100 to 89	4.48	0.60	74.53	11.895	8.495
Southern Jagheerdars' Territories -	(*d*)263,236	2,978	not known	88.39	not known	917	287.	not known	- -	- -	unknown.		
Rajah of Sattarahs' Territories -	(*d*)488,846	6,169	not known	79.25	not known	1,703	287.	not known	- -	- -	unknown.		
TOTAL and Means - - -	3,285,985	48,987	- -	67.08	- -	12,155	—	—	—	—	—	—	—

(*a*) Exclusive of the Population of the City of Poona, 81,315 souls, but inclusive of the estimated Population of the Sub-collectorate of Sholepoor, 164,294 souls.
(*b*) Exclusive of the Population of the City of Ahmednuggur, 17,182 souls.
(*c*) This number includes the estimated Population of the Telooks of Cheekoree and Munowlee, 65,805 souls.
(*d*) Estimated.

III.
REVENUE.

Appendix, No. 133.

Statistics of the Four Collectorates of the Deccan.

PROPORTION of the GROSS PRODUCE of the LAND taken by the Honourable Company.

ASSESSMENTS not being in kind, the standards to determine the proportion of the gross produce taken are the returns per begah and the market price of grain. It is seen that the average assessment upon a begah of land in the four Collectorates of the Deccan, is 1 *r.* 0 *q.* 14 *rs.* or 2 *s.* 9⅛ *d.* per statute acre. The cultivators themselves readily admit that a begah of *medium* land produces ordinarily 240 Poona seers of grain; but Captain Robertson, the collector at Poona, has found by personal experiment, that good land produces 412 seers. Taking, however, the ryot's estimate, and supposing the average price of mixed grains to be 30 seers per rupee, the assessment per begah being 1 *r.* 0 *q.* 14 *reas.* the proportion of the produce taken is not one-seventh. If the price of grains were 40 seers per rupee, it would be nearly one-fifth; if 60 seers per rupee, not two-sevenths; if 15 seers per rupee, only one-fifteenth. In case of Captain Robertson's estimate of the produce of the land being used, the proportion taken by the Company would necessarily be nearly one-half less than is stated above.

W. H. Sykes, Lieut.-Colonel, Bombay Army,
Late Statistical Reporter to the Government of Bombay.

Appendix, No. 134.

Appendix, No. 134.

Wages of Artificers, &c., in the Deccan.

COMPARISON of the WAGES of ARTIFICERS and other Public Servants, under the Peshwa's and British Governments in the *Deccan.*

RATES of HIRE for a Month of Thirty Days of Artificers, Servants and Labourers in the *Deccan,* under the British Government in 1828, and Peshwa's Government in 1814.

DENOMINATIONS OF ARTIFICERS, SERVANTS, &c.	MONTHLY WAGES.	
	Under the British.	Under the Peshwa.
	Rupees.	*Rupees.*
Maistry or Head Carpenter	25. 35. 45.	15. 20. 40.
Common Carpenter	15	12
Two Sawyers	15 & 22½	8
Maistry or Head Smith	25 & 30	20
Smith	15 & 22½	12
Head Armourer	30	20
Fileman	15	12
Hammer-man	6. 8. & 13½	7½
Maistry or Head Leather-worker	15	12
Leather-worker, Harness-maker	9¾	9
Puckaltee or Bullock-waterman	15	9
Bricklayer	9¾ & 12	10
Maistry or Head Bricklayer	25 & 35	15 & 20
Maistry or Head Tailor, fineworker	15	14
Tailor, common	9¾	6
Man labourer	5 & 7	5
Woman ditto	3¾ to 7	3 to 4
Boy ditto	3¾	3
Muccadum or Chief of Dooly bearers	15 & 20	8
Dooly Bearers	7 & 9	6
Horse-keepers or Grooms (*a*)	8	5
Camel-man (*b*)	7 & 9	5
Tattoo or pack-pony, per month with driver	12	15
Camel with driver	30	30
Paturwut or Stone-mason	- - -	12
Palenkeen Hamalls	7, 8 & 9.	6, 7 & 8
Muccadum or head of Palenkeen Hamalls	15	10

The above Servants, &c. &c. found themselves in lodging, clothes and food.

(*a*) One man served two horses under the Peshwa.
(*b*) Ditto two camels ditto.

Landed Tenures and Revenue Settlements.

Appendix, No. 135.

Appendix, No. 135. Prices of Grains, &c., in the Deccan.

PRICES of GRAINS, PULSE and other ARTICLES, the ordinary Consumption of Artificers, Servants, Labourers, &c. at *Poona*, in the *Deccan*, under the Peshwa's Government, being a mean of five years from 1811 to 1815, and under the British Government in 1828.

GRAINS, PULSE, AND OTHER ARTICLES.	SEERS PER RUPEE.	
	Under the British Government in 1828.	Under the Peshwa's, Government 1811 to 1815.
	Seers.	*Seers.*
Rice (Putnee)	16	12
Rice (Ambemor)	13	$9\frac{1}{2}$
Rice (Rajawul)	14	12
Wheat (Buckshee)	18	$14\frac{14}{20}$
Wheat (Potee)	20	—
Joaree (Andropogon sorzhum)	32	$21\frac{1}{3}$
Bajree (Panicum spicatum)	28	$17\frac{62}{200}$
Dhall (Cytisus cajan)	16	$11\frac{86}{100}$
Ghee (clarified butter)	2	$1\frac{1}{2}$ & $1\frac{3}{4}$

Farmers' artificers' work is executed by the village artificers for their bullooteh or fees in kind. Agricultural labourers are for the most part paid in kind, rarely in cash, unless when grain is dear. In harvesting crops, a male labourer has three sheaves per diem; and provided he ties up the sheaves, five are given to him. In ordinary seasons, five sheaves produce two seers of grain. The value of the day's labour in money at the following places, I found to be, "panicum spicatum," at the town of Nandoor, $1\frac{14}{100}$ *d.* per diem; "andropogon sorzhum," eighty-five hundredths of a penny; wheat $2\frac{3}{4}$ *d.* per diem. At the village of Dytna, the highest value of a day's labour paid in kind was 3 *d.* At the town of Pait, in February 1829, in my ride I overtook 12 or 14 men and women, who had been 10 miles to harvest a field of wheat: they had been paid at the rate of five sheaves for every hundred tied up; only two of the men had earned five sheaves, and the value of the day's labour was $3\frac{1}{2}$ *d.* Women weeding in fields at the town of Chambargoondy received $1\frac{1}{2}$ *d.* per diem. In cutting down sugar-cane, digging bhooce moong (arachis hypogæa), or gathering fruit or vegetables, &c. &c., labourers are paid in cash instead of kind, at the rate of $3\frac{2}{100}$ *d.* per diem. All day-labourers work from daylight till night, with one hour allowed for dinner. The pay of monthly and annual agricultural servants I found to be as follows: at Nandoor, from 24 *s.* to 40 *s.* per annum, exclusive of food; a smart ploughman at this place was receiving 30 *s.* per annum, and his food, but found himself in clothes. At the flourishing town of Kanoor, a husbandry servant of one of the patells received 30 *s.* per annum, and his food. A similar servant of the other patell got 30 *s.*, his food, and five articles of clothing, the value of which was 7 *s.* At Dytna, 50 *s.* per annum, food and a blanket were given to a very clever farm servant. At the fine jagheer town of Kurkumb, the authorities assured me that the highest wages paid to the ablest gardener or ploughman was 50 *s.* per annum, and daily food; but no clothes. At this town I met with a husbandry servant receiving only 24 *s.* per annum, and food twice a day; no clothes. Monthly labourers received from 5 *s.* 6 *d.* per month to 6 *s.*, without food, clothes or perquisites. On the whole, as the above data are gathered from widely separated parts of the Deccan, it may be stated that the highest wages paid by natives to husbandry or domestic servants, is 50 *s.* per annum, the master finding food and some trifling articles of clothing. When the servant finds his own food and clothes, the highest pay is 96 *s.* The most favourable rate of wages of a man day-labourer, is 3 *d.*, and of a woman, $1\frac{87}{100}$ *d.*

The rupee has been converted into English currency, at 2 *s.* The seer of capacity, in its cubic contents, is equal to 72.2 inches of water, at a temperature of 75° Fahrenheit; at a temperature of 60°, therefore, being 48 per cent. less than two imperial quarts. Rigidly, the seer of capacity is 4.17 decimals, per cent. larger than an imperial quart; it contains 2 lbs. 6 oz. 3 dwts. 24 grs. avoirdupois weight of Jerwail rice. The seer of weight is equal to 1 lb. 15 oz. 8 dwts. $18\frac{3}{4}$ grs. avoirdupois; or, troy, 2 lbs. 4 oz. 6 dwts.

W. H. Sykes, Lieut.-Col. Bombay Army,
Late Statistical Reporter to the Government of Bombay.

London, 18 June 1832.

Appendix No. 136.

—1.—

Appendix, No. 136.

Revenue derived from Salt at Bombay, 1814–15 to 1829–30.

STATEMENT of the NET REVENUE derived from SALT at the Presidency of *Bombay*, from 1814–15 to 1829–30.

	£.
1814–15	1,250
1815–16	871
1816–17	887
1817–18	874
1818–19	1,826
1819–20	1,434
1820–21	2,596
1821–22	2,374
1822–23	1,506
1823–24	6,910
1824–25	12,816
1825–26	16,702
1826–27	18,584
1827–28	19,934
1828–29	20,905
1829–30	27,352

—2.—

STATEMENT of the NET REVENUE derived from OPIUM, since the establishment of Sales, under the *Bombay* Presidency.

1820–21	Advances for the purchase of Opium and Charges	36,377
1821–22	Advances and Charges in excess of Receipts	91,171
1822–23	Ditto - - Ditto	35,740
		163,288
1823–24	Receipts in excess of Charge	281,471
	Net Receipt in the four years £.	118,183

—3.—

STATEMENT of the NET REVENUE derived from the TRANSIT of OPIUM through the Presidency of *Bombay*, since the abandonment of the Opium Sales at that Presidency.

	£.
1830–31	90,397.

—4.—

STATEMENT of the NET REVENUE derived from the INLAND CUSTOMS and TRANSIT DUTIES under the Presidency of *Bombay*, from 1814–15 to 1829–30.

1814–15 Combined with the Sea Customs in the Accounts received from India for this period.
1815–16 Ditto - - - ditto - - - ditto.
1816–17 Ditto - - - ditto - - - ditto.

	£.
1817–18	53,333
1818–19	94,052
1819–20	71,499
1820–21	114,567
1821–22	142,786
1822–23	133,512
1823–24	130,678
1824–25	116,794
1825–26	134,196
1826–27	149,518
1827–28	166,119
1828–29	179,859
1829–30	202,398

—5.—

STATEMENT of the NET REVENUE derived from the SEA CUSTOMS under the Presidency of *Bombay*, from 1814–15 to 1829–30.

	£.
1814–15	147,064
1815–16	153,770
1816–17	152,262
1817–18	174,876
1818–19	180,022
1819–20	156,576
1820–21	158,320
1821–22	201,086
1822–23	188,333
1823–24	161,394
1824–25	112,789
1825–26	127,721
1826–27	178,646
1827–28	185,006
1828–29	207,618
1829–30	247,098

—6.—

STATEMENT of the REVENUE derived from SAYER and ABKAREE DUTIES under the Presidency of *Bombay*, from 1814–15 to 1829–30.

	£.
1814–15	126,115
1815–16	133,683
1816–17	140,727
1817–18	138,796
1818–19	172,724
1819–20	179,526
1820–21	217,669
1821–22	243,890
1822–23	230,174
1823–24	218,757
1824–25	204,189
1825–26	223,928
1826–27	228,635
1827–28	225,650
1828–29	192,350
1829–30	203,462

Appendix, No. 136.

Revenne derived from Salt at Bombay, 1814–15 to 1829–30.

Note.—The charges of collecting the above Duties cannot be ascertained, the management and collection being conducted by the same Officers and Establishments as are employed in collecting the Land Revenue, under which head the expense of collecting both sources of Revenue merge.

(Errors excepted.)

East India House,
31st July 1832.

James C. Melvill,
Aud^{r} of India Acc^{ts}.

Appendix, No. 137.

A SELECTION OF THE PAPERS

Showing the Nature of the Arrangements now in progress in *Bombay* for providing a Supply of Silk.

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

No. 1.—SPECIMENS of Raw Silk provided at *Bombay*, and sent Home in 1828.

Extract Public Letter to Bombay, dated 7 January 1831; para. 5 a' 8 - - - - - - - - p. 667
Extract Public Letter from Bombay, dated 19 June 1827; para. 99 - - - - - - - - p. 668

Consultations referred to; viz.

Extract Bombay Public Consultations, 15 Nov. 1826, p. 668
Ditto - - - Ditto - - - 6 Dec. 1826, p. 669
Ditto - - - Ditto - - - 2 May 1827, p. 670

No. 2.—Procuring of Silkworms' Eggs of the European description, for Transmission to *Bombay* from *Malta* and *St. Helena.*

Extract Court's Letter to Bombay, Public Department, dated 7 January 1831; para. 1 a' 4 - - - - p. 671
Extract Court's Letter to St. Helena, dated 25 August 1830; para. 5 a' 15 - - - - - - - - p. 672
Letter from the Governor in Council at St. Helena, to Governor in Council at Bombay, dated 28 April 1831 - p. 673
Extract St. Helena Commercial Consultations, dated 25 April 1831 - - - - - - - - - - p. 673
Mr. Secretary Auber to Mr. Grant, Company's Agent at Malta, dated 1 July 1830 - - - - p. 674
Mr. Grant's Answer thereto, dated 31 August 1830 p. 674
Extract (Territorial Department) Letter from Bombay, dated 17 August 1831 - - - - - - p. 675

No. 3.—SPECIMENS of Raw Silk produced in the Deccan, from the Establishment of Mr. Mutti, forwarded to *England.*

Extract Court's Letter to Bombay, Public Department, dated 2 November 1831; para. 1 a' 3 - - - p. 675
Letter from Sir J. Malcolm to the Court, dated 6 August 1831 - - - - - - - - - - p. 675
Memorandum from Mr. Mutti, dated at Bombay, 2 December 1830 - - - - - - - - p. 675
Letter from Messrs. Dover & Norton to Messrs. Bazett, Colvin & Co. dated 27 April 1831 - - - p. 677
Observations on the Samples of Poona Silk obtained by Sir John Lubbock, bart. - - - - - - p. 677
Letters from Mr. Mutti to Mr. Giberne, Collector at Poona, dated 2 April and 9 April 1831 - - - p. 678
Extract Letter from the Earl of Clare to the Court, dated Bombay, 10 April 1831 - - - - - - p. 678
Observations of Mr. Lewis Doxat and Mr. R. Durant, on the Samples of Silk sent home by Sir John Malcolm and the Earl of Clare, dated October 1831 - - p. 678

No. 4.—APPLICATION from the Government of *Bombay* to Mr. Barker, the Consul-general in *Egypt*, for a Supply of Italian Silkworms' Eggs and of Mulberry Trees.

Letter from Mr. Barker to the Court of Directors, dated Alexandria, 20 December 1831 - - - p. 679
Letter from Mr. Secretary Williamson to Mr. Barker, dated Bombay, 10 March 1831 - - - - - p. 680
Letter from Mr. Secretary Norris to Mr. Barker, dated Bombay, 8 June 1831 - - - - - - - p. 680
Letter from Messrs. Romer & Newnham to the Court of Directors, dated 17 August 1831 - - - p. 680
Extract Minute by the Right hon. the Governor, dated 3 August 1831 - - - - - - - p. 683

— No. 1. —

SPECIMENS of Raw Silk provided at *Bombay*, and sent Home in 1828.

EXTRACT Public Letter to *Bombay*, dated 7th January 1831.

Public Letter from Bombay, dated 19 June 1827; paragraph 99.

Para. 5. WE take this opportunity of acquainting you that the brig Sprig, on which you consigned to us a small quantity of raw silk, and a few specimens of prepared twisted and dyed silk received from Mr. Baber, the principal collector in Dharwar, was unfortunately stranded; and although the silk was saved from the wreck, it was found, on its delivery into our warehouses in January 1828, to be greatly damaged by sea water, and in fact altogether unmerchantable. We deemed it, however, right to exhibit the silk for inspection to the merchants and dealers, and to dispose of it at our sale, which took place in October last, of which inspection and sale the following is the result.

6. The prepared silk was considered by the brokers to be of the quality of sewing silk, but foul and inferior. The eight skeins, weighing three pounds net, produced 5 *s.* 1 *d.* per pound.

Appendix, No. 137.

Landed Tenures and Revenue Settlements.

7. The raw silk was declared to be of a middling white colour, and of a firm thread, rather more resembling Turkey silk than any other kind, generally foul and uneven, but well reeled. The 100 skeins, weighing 27 pounds net, produced 7*s.* per pound.

8. Had the parcel been in a sound state, it is probable that the prepared and dyed silk (but upon which there is a duty of 5*s.* 2*d.* per lb., if cleared for home use,) would have produced about 10*s.* per pound, and the raw silk about 12*s.* per pound.

EXTRACT Public Letter from *Bombay*, dated 19th June 1827.

No. 3. General Consultations, 15 Nov. 1826, No. 101 a' 103; 13 Dec. 1826, No. 1 a' 4; 2 May 1827, No. 14 & 15.

Para. 99. WE have the honour of informing your Honourable Court, that we have directed our warehouse-keeper to prepare for transmission to England, as an experiment, a quantity of raw silk, and a few specimens of prepared and dyed silk of different colours, which have been received from Dharwar, and beg to refer your Honourable Court to our proceedings on the occasion.

No. 101.—EXTRACT *Bombay* Public Consultations, dated 15th November 1826.

From the Secretary with the Honourable the Governor, dated 5th instant.

Sir,

I AM directed to transmit to you, for the purpose of being laid before the acting President in Council, copy of a letter dated the 30th ultimo, from the Principal Collector in the Southern Mahratta country, with specimens of indigo and raw silk manufactured in the districts under his charge.

2. The Honourable the Governor begs to suggest, that the satisfaction of the Board should be expressed in suitable terms to Mr. Baber, on the success attending the introduction of improvements in the manufactures in his collectorate.

I have the honour to be, &c.

Camp, Rymulpoor,
5 November 1826.

(signed) *William Newnham,*
Secretary to the Honourable the Governor.

To the Secretary to Government.

Sir,

WITH reference to the 2d paragraph of my letter of the 30th August last, reporting the various improvements making in the manufactures in this district, I have now the honour to transmit 15 specimens of indigo, manufactured at the Taloogs from the wild plants which I recently discovered in great abundance in all the Western Taloogs, and in the hills in Mussub sails. Throughout this district very little expense is required in this manufacture, as wood, the chief article, is plentiful wherever the plant is indigenous. I hope in a short time to be able to extend it throughout this district. Some of the specimens have been pronounced by several competent judges to be equal to the indigo being manufactured under the superintendence of European agency.

2. I likewise transmit specimens of raw silk, showing the improvements making in this valuable article. There are two silk Kharkhanus at Dharwar, one in the jail, the other in a building adjoining the Huzzoor Cutchery, which is always open for the public, where also are an indigo manufactory, a mulberry plantation, indigo field, a spinning machine for silk upon an improved construction, and four Europe looms, to which I have been able to append, by means of two European soldiers from the Bombay European regiment, formerly Glasgow weavers, the flying shuttle: the great advantage of the latter, independent of the additional quantity of work performed by it, is, that it is equally adapted to the native as Europe loom. I have one of the looms with me for the benefit of these two populous weaving towns. The interest it has excited is beyond my most sanguine expectations: crowds of weavers are in constant attendance.

3. It will be satisfactory to Government to learn that I have completed the machine for beating hemp; it is of immense power, equal to perhaps from 50 to 60 men: by means of it a bolt of most excellent canvas has been woven already, another web is in the loom, also one of ambady (a kind of flax), specimens of which I propose sending to the Presidency.

I have the honour to be, &c.

Circuit Cutchery, Camp, Hoobly,
30 October 1826.

(signed) *T. H. Baber,*
Principal Collector.

No. 1. By

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

No. 1. By convicts in the jail Dharwar, from cultivated plants.
– 2. - ditto - - - ditto - - - - ditto.
– 3. - ditto - - - ditto - from plants cultivated in Company's garden.
– 4. - ditto - - - ditto - from wild plants.
– 5. - - ditto - - - ditto - plants growing wild in the Dharwar jungles.
– 6. At Belgam from cultivated land.
– 7. At Ranebednoor, from wild plants.
– 8. At Hoobly - - - ditto.
– 9. At Kood - - - ditto.
– 10. At Gootull - - - ditto.
– 11. At Kunnycutty Talook, Punusgurh, ditto.
– 12. At Bagulcote - - from wild plants.
– 13. - - ditto - - from cultivated lands.
– 14. At Beedee, from the wild plants.
– 15. At Nowlgund. - ditto.
– 16. At Badamy - - ditto, well-water used in process.
– 17. At Kendoor in - ditto, from wild plants.
– 18. At Mudy Kheswer in ditto, from ditto.

(A true copy)
(signed) *W. Newnham,*
Secretary to the Honourable the Governor.

No. 102.—To the Principal Collector at Dharwar.

Sir,

I AM directed to acknowledge the receipt of your letter of the 30th ultimo, forwarding specimens of indigo and silk manufactured in your collectorate, and reporting the progress of the manufactures you have introduced in your districts.

The Honourable the Governor in Council has requested me to express his entire satisfaction on the success attending the introduction of improvements in manufactures in your collectorate.

I have the honour to be, &c.

Bombay Castle,
14 November 1826.

(signed) *D. Greenhill,*
Acting Secretary to Government.

No. 103.—To the Acting Warehouse-keeper.

Sir,

I AM directed to forward to you the accompanying specimens of indigo and silk received from the principal collector at Dharwar, and to convey to you the directions of the Honourable the Governor in Council, that you will lay the musters of indigo and silk now forwarded before a committee of natives qualified to pronounce on their quality, and report the same for the information of Government.

I have the honour to be, &c.

Bombay Castle,
14 November 1826.

D. Greenhill,
Secretary to Government.

EXTRACT *Bombay* Public Consultations, dated 6th December 1826.

No. 1.—From the Acting Warehouse-keeper, dated 29th November.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 14th instant, desiring me to submit the muster of indigo and silk therewith forwarded to a committee of natives qualified to pronounce on their quality, and report the same for the information of Government.

2. In reply, I beg you will acquaint the Honourable the Governor in Council, that pursuant to the above order, I summoned a committee of competent judges to examine the silk and indigo, and report on their respective qualities; and I have now the honour to transmit copies of their Report for the information of the Honourable Board. The samples are herewith returned.

3. In conclusion, I should deem it advisable that samples of these articles, the produce of Dharwar, should be sent to England, and therefore beg leave respectively to suggest that the Honourable Board should instruct the collector of that place to provide a sufficient quantity of silk and indigo, with their invoices, for the purpose of transmission to the Honourable Court as specimens, to ascertain whether they would suit the home market.

I have the honour to be, &c.

Bombay Warehouse,
29 November 1826.

(signed) *E. E. Elliot,*
Acting Warehouse-keeper.

Appendix, No. 137.

Landed Tenures and Revenue Settlements.

No. 2.—To the Acting Warehouse-keeper.

Sir,

HAVING in compliance with the requisition expressed in your letter of the 16th instant, we have this day inspected the different samples of indigo said to be the produce of Dharwar, and beg to offer the following opinion:

On examining the different musters, we have separated the sorts, and numbered them accordingly.

This being of the first quality, and fit for the European market, we estimate the price to be about 150 rupees per Surat maund.

This being also of good quality, and fit for the European market, we estimate its value at about 125 rupees per Surat maund.

This being of an inferior sort, we value this quality at 40 rupees the Surat maund.

These being of very inferior quality, and valued in this market at 10 rupees per Surat maund.

We beg also to remark, that although the parcels No. 1 and 2 are reported to be of the best sort, they are not yet comparable in equality to the best Bengal indigo.

We are, &c.

(signed) *Turdonjee Lingee,*
Trecundass Narandass,
Mulna Sumsooden Wurbhoy,
Willibhoy Adamjee,
Bugwandass Luckmedass.

Bombay, 22 November 1826.

(True copy)

(signed) *E. E. Elliot.*
Acting Warehouse-keeper.

No. 3.—To the Acting Warehouse-keeper.

Sir,

WE have, in compliance contained in your letter of the 16th instant, assembled this day in the warehouse department, to examine and report on the samples of silk shown to us, being the produce of Southern Mahratta country, and beg leave to offer our joint opinion on the same.

On a careful inspection, we find that two skeins of this silk is of good quality, and almost equal to the second sort usually imported from China; we estimate its value at about 10 ½ rupees der Pucka seer.

Two skeins more of the same specie, being also of good quality, or even indeed better than the third sort from China; we estimate its value at about 10 rupees the Pucka seer.

Although we beg to observe, that these samples are not calculated to form a consignment for the English market.

We are, &c.

Bombay, 20 November 1826.

(signed) *Jamsetjee, Jejeebhoy,*
and three other signatures.

(True copy)

(signed) *E. E. Elliot,*
Acting Warehouse-keeper.

No. 4.—To the Principal Collector of Dharwar.

Sir,

IN reference to your letter of the 30th October, I am directed by the Honourable the Governor in Council to transmit to you the accompanying copies of a letter from the Warehouse-keeper, dated the 29th ultimo, and of the report of the committees assembled to report on the qualities of the indigo and silk forwarded by you, and to request you will be pleased to provide a sufficient quantity of these articles, with those invoices, for the purpose of transmission to the Honourable Court, as specimens to ascertain whether they would suit home markets.

I have the honour to be, &c.

Bombay Castle, 7 December 1826.

(signed) *C. Norris,*
Secretary to Government.

EXTRACT *Bombay* Public Consultations, dated 2d May 1827.

From the Principal Collector at Dharwar, dated the 11th ultimo.

Sir,

IN compliance with the orders conveyed in your letter dated the 7th December, I have now the honour to transmit a quantity of raw silk, and a few specimens of prepared (twisted) and dyed silk of different colours, for transmission to the Honourable the Court of Directors, agreeably to the annexed invoice, wherein I have inserted the prices these articles would fetch in this province.

I have the honour, &c.

Dharwar, 11 April 1827.

(signed) *T. H. Baber,*
Principal Collector.

INVOICE of SILK forwarded to *Bombay* from *Dharwar*, in the principal Division of the Carnatic Collectorate.

PARTICULARS.	AMOUNT.		
SILK:			
2 skeins of yellow silk, $36\frac{13}{16}$ N^{s} weight, at N^{s} 13 per lb. 40 R^{s} weight	11	3	$85\frac{1}{2}$
1 ditto - green ditto 22 - ditto at - 12 - for - ditto -	6	2	40
1 ditto - crimson ditto $8\frac{14}{16}$ - ditto at - 15 - for - ditto -	3	1	$30\frac{1}{4}$
1 ditto - red ditto $12\frac{3}{4}$ - ditto at - 14 - for - ditto -	4	1	85
1 ditto - light red ditto $9\frac{14}{16}$ - ditto at - 10 - for - ditto -	2	1	$87\frac{1}{2}$
1 ditto - gamboge ditto $10\frac{1}{3}$ - ditto at - 11 - for - ditto -	2	3	$82\frac{1}{2}$
1 ditto - white ditto $10\frac{3}{16}$ - ditto at - 10 - for - ditto -	2	2	$18\frac{3}{4}$
100 ditto - raw silk - $26\frac{1}{4}$ lbs. - at - 6 - for - ditto -	157	2	0
Rupees	191	3	$30\frac{1}{2}$

(signed) *T. H. Baber,*
Principal Collector.

No. 751.—To the Acting Warehouse-keeper.

Sir,

I AM directed by the Honourable the Governor in Council to transmit to you the accompanying copy of a letter from the Principal Collector at Dharwar, dated the 11th instant, and of the invoice accompanying it, together with the raw silk, and specimens of prepared and dyed silk, which you will accordingly be pleased to prepare for transmission to England for trial.

I have, &c.

Bombay Castle,
28 April 1827.

(signed) *C. Norris,*
Secretary to Government.

—No. 2.—

Procuring of SILKWORMS' EGGS of the European description, for Transmission to *Bombay* from *Malta* and *St. Helena.*

(No. 1.—PUBLIC DEPARTMENT.)

EXTRACT LETTER to *Bombay*, dated 7th January 1831.

Para. 1. YOUR attention being at this time directed to the cultivation of raw silk in the territories under your Government, we have instructed our Governor and Council at St. Helena (where European silkworms and mulberries of the best kinds have been introduced) to prepare supplies of silkworms and mulberry plants for transmission to your presidency by the ship General Kyd, of the present shipping season.

2. In the packet will be found a copy of our letter to St. Helena, under date the 25th August 1830, Paras. 2 and 15, which supersedes the necessity of going into particulars upon the present occasion; and you will please to give such remuneration to the ship's steward, or other person who may have been put in charge of the silkworms and mulberry plants, as you may consider his services to merit.

3. In furtherance of this important object of improving the raw silk of India, the Earl of Clare having communicated to us his desire to take with him, on his journey over-land to his Government, a supply of the eggs of Italian silkworms, we gave instructions to our agent at Malta to have a sufficient quantity ready against his Lordship's arrival at that place, and which Mr. Grant has apprised us will have been prepared accordingly.

4. So soon as the silkworms and mulberries shall have been established on your side of India, you will convey information thereof to the Governor-General in Council, in order that the benefit which we hope will be derived from the present experiment may be extended to the Bengal Presidency also.

Appendix, No. 137.

Landed Tenures and Revenue Settlements.

EXTRACT LETTER to *St. Helena*, dated 25th August 1830.

Para. 5. OUR attention has been many years directed to the improvement of the raw silk of Bengal, which is the only tropical country where silk is produced as an article of external commerce.

6. Almost all the writers who have treated upon the subject, agree that the silkworm was introduced into Europe from the north-west provinces of China; and it is probable that Bengal is likewise indebted to China for this valuable insect, as it is not found to exist there in its wild state, or, as we understand, in any other part of India; the Phalæna Paphia and Phalæna Cynthia of Dr. Roxburgh, are very different species.

7. There are several varieties of the domesticated silkworm in Bengal, one of which is annual, but none are considered to be fully equal, and most are inferior to the silkworm of China; and from the failure of recent attempts to renovate the breed by a supply of eggs from China, there may be permanent causes of its degenerating; the annual worm of China has been found in a short time to lose its distinctive character in Bengal, and to become monthly.

8. In Europe the silkworm has not deteriorated, and silk of the most esteemed quality is regularly produced in Italy, Spain and the South of France. Attempts have been made to carry the European breed to India, but without success; we trust, however, that the introduction of the silk cultivation at your island will now afford an opportunity not only of effecting this, but likewise of carrying therewith the species of mulberry which is considered to furnish the best food for the insect.

9. It appears from Captain Pillon's Report on the state of your silk establishment, dated the 10th April 1828, that four breeds of silkworms are reared at St. Helena, viz.

1. The Bengal worm, producing yellow cocoons.
2. The Bengal worm, producing white cocoons.
3. The French worm, giving a sulphur-coloured cocoon.
4. A variety brought in 1827 from Piedmont, and considered to be superior to the others.

10. It is therefore desirable that the two latter varieties should be tried in India; to effect which you will please to give directions to the superintendent of your silk establishment to select some eggs of the French and Piedmontese worms for transmission to the Presidency of Bombay, where the cultivation of silk has lately been undertaken by the Government. Our annual Europe ship, which may probably arrive at St. Helena in the month of March 1831, will afford a suitable conveyance; and the quantity to be provided, which need not exceed a few hundreds of the eggs of each variety, should be divided into five parcels, without detaching the eggs from the cloth or paper on which they may have been deposited by the moths. The first parcels may be put respectively into phials, covered only with a piece of muslin; the second into phials and corked up; the third into phials with wood ashes; the fourth into phials with dry sand; and the fifth into phials with pulverized charcoal. All the phials, except No. 1, should be closely corked and packed in a box with pulverized charcoal. The phials No. 1, may be placed in a separate box, with holes to admit the air, and this box must be so disposed of as that it may be readily inspected from time to time during the voyage, and daily towards the close of it. The silkworms' eggs must of course be the most recent you may have at the arrival of the ship by which they are to be forwarded to Bombay.

11. With respect to the mulberry plants, we find from the petition of Mr. Philip Vallé, your assistant-superintendent of silk, dated the 12th January 1829, that he had been enabled to obtain from Italy a parcel of the seed of the kind of white mulberry called Doppy, which had vegetated freely and produced numerous plants. We wish to avail ourselves of this experiment of Mr. Vallé, to introduce the cultivation of this species into India, as it may differ from the white mulberry of China, which we believe is known there; and Mr. Vallé should be ordered to transplant forthwith some of the most thriving plants into pots or tubs, in order to their being forwarded on the ship with the silkworms' eggs.

12. The silkworms' eggs and also the mulberry plants may be placed under the charge of the ship's steward or other person whom the commander may appoint; to whom you will give an assurance of receiving a reward from the Bombay government, according to their judgment of the merits and success of his services. In case you have any seeds of the white mulberry, you will forward the same to Bombay, together with the plants.

13. The person who may be intrusted with the business on board the ship must constantly watch the eggs put into the phials No. 1, and should any be hatched during the voyage, he must feed a very few of them with the leaves of the mulberry plants; but this must be done with due care lest it cause the destruction of the plants.

14. You will please to transmit to Bombay a list and description of the eggs and mulberry plants, and such other information as you may deem it of importance to communicate.

15. We shall forward to our Governor in Council at Bombay a copy of our present instructions to you, in order that there may be no delay in receiving the silkworms and plants from the ship; and when the same shall have been established at Bombay, part can be transmitted to Bengal.

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

EXTRACT Letter from the Governor in Council at *St. Helena* to the Right Honourable the Earl of *Clare*, Governor in Council, *Bombay*.

St. Helena Commercial Consultations, 5th May 1831.

My Lord,

IN compliance with the orders of the Honourable Court of Directors, we forward (by the ship General Kyd) sundry packages containing plants of the Morus alba, Doppy and Doppia foglia, which is cultivated on this island, and upon which our silkworms are fed, as also two boxes containing the Ova of the Phalæna Mori, referred to in Mr. Vallé's letter, dated 25th April 1831, which goes a number in the present packet. Captain Nairne has been requested to select a person on board to take charge of the plants and eggs, who is to receive a reward commensurate with their state of preservation on delivery. The Court's wishes on these subjects are conveyed in paragraphs 5 to 15 of their letter to this Government, dated 25th August 1830, copies of which go numbers in the present despatch.

We have the honour, &c.

(signed) *C. Dallas,*
T. H. Brooke,
T. Greentree.

St. Helena, 28 April 1831.

EXTRACT *St. Helena* Commercial Consultations, dated 25th April 1831.

The following Letter was received:

To *Robert Seale*, Esq., Secretary to Government.

Sir,

YOUR note, with which I was favoured this morning at 10 o'clock, P. M., I proceed to reply to.

There are two boxes prepared for the Honourable Governor at Bombay, containing silkworms' eggs attached to paper. A small one, numbered (1.) one with a movable lid, holds two small bottles, marked A. & B. In A. are the eggs of a cross-breed, yellow, between the early Bengal and annual European silkworms. In B. are the eggs of an European worm producing sulphur-coloured silk. Both these bottles are covered only with a piece of muslin, and the eggs contained in them are likely to hatch after rounding the Cape.

The box, No. 2, closely nailed, holds eight bottles buried in charcoal, marked

A. B. C. D. E. F. G. H.
1. 2. 3. 4. 5. 6. 7. 8.

	A. 1.	contain the above named cross-breed yellow silkworms' eggs in	- - nothing.
	B. 2.		- - wood ashes.
	C. 3.		- - dry sand.
	D. 4.		- - pulverized charcoal.
And	E. 5.	contain the European sulphur-coloured silkworms' eggs in	- - nothing.
	F. 6.		- - wood ashes.
	G. 7.		- - dry sand.
	H. 8.		- - pulverized charcoal.

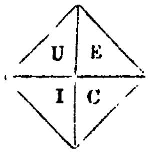
The characters of the silkworms are also added with the eggs in the bottles, which are closely corked down.

The cross-breed yellow silkworms' eggs were laid on the 25th April (to-day) 1831, and those of the sulphur-coloured worms on the 17th March 1831, being our most recent ones of each variety, agreeably to the 10th paragraph of the Honourable Court's letter, dated 25th August 1830.

With these are also forwarded three half casks of mulberry plants, numbered 1 to 3. No. 1. contains seedlings raised from Italian seed, commonly called " Doppia foglia," *i. e.* double leaf, from the nutritious quality of its abundant foliage. This, when the tree is mature, somewhat resembles that of the hawthorn, the plant being the white mulberry, called " Doppy" in the 11th para. of said letter of the Honourable Court. Nos. 2 and 3 contain plants to furnish food to the worms that may hatch in box No. 1, before reaching Bombay. The first is the Morus alba, white mulberry of China, and the second the large leaf kind, common I believe to India.

I have no seed of white mulberry plants to forward, as requested, to Bombay.

Herewith are forwarded a few directions for the careful management of the eggs, worms and plants, which perhaps the Honourable Board would think proper to hand to Captain Nairne, for the guidance of the person he may select to take charge of them, copy of which I keep, should it be necessary to furnish a duplicate



I propose marking the corks and boxes as per margin.

I am, &c.
(signed) *Ph. Vallé.*

Resolved to forward a copy of the said to Bombay, and a copy of the instructions for the management of the plants, &c. to Captain Nairne. To whom the following letter was written:

To Captain Nairne.

Sir,

I AM directed by the Governor in Council to inform you, that the Honourable Court of Directors have been pleased to order the transmission in your ship from this island to Bombay, certain plants of the mulberry, together with sundry kinds of the silkworms' eggs; for the due care of which during the passage you will please, conformably to the Court's injunctions, to place under the charge of such person on board as you may select for this service, and who will receive such remuneration from the Bombay Government as his attention may appear to merit. As the Honourable Court of Directors attach considerable importance to the safe delivery of the above articles, the Governor and Council feel confident that no pains will be spared on your part to carry these wishes into effect.

I enclose a draft of the instructions framed by Mr. Vallé for the management of the plants, eggs and worms during the voyage.

I am, c.
(signed) *R. F. Seale,*
Secretary to Government.

25 April 1831.

Mr. Secretary *Auber* to *David Grant*, Esq., the Company's Agent at *Malta*.

Sir, East India House, 1st July 1830.

THE Earl of Clare intending to proceed to his government of Bombay *viâ* Malta, and overland, has signified his desire to take with him the eggs of the silkworm reared in the southern parts of Europe; and I am commanded by the Court of Directors to request you will be pleased to procure from Italy or Sicily a few hundreds of the eggs of the most approved breed of silkworms from the produce of the present year.

In order to their preservation, you will please to instruct your correspondent to divide the quantity he may provide into five separate parcels, without detaching the eggs from the cloth or paper on which they may be deposited. The first parcel may be put into a phial covered with a piece of muslin without a cork; the second may be put into a phial with a cork; the third into a phial with dry wood ashes; the fourth into a phial with dry sand; and the fifth into a phial with pulverized charcoal. All the phials except the first to be closely corked. The phials may be then placed in a small box with pulverized charcoal. To prevent the premature hatching of the eggs, the phials should be kept in a cool dry place, until the arrival of his Lordship at Malta, which will be about the month of November ensuing.

I am further to request you will be pleased to acquaint the Court with the result.

I am, &c.
(signed) *P. Auber,* Secretary.

Mr. *Grant* to *Peter Auber*, Esq., Secretary to the Honourable East India Company, &c. London.

Sir, Malta, 31st August 1830.

I HAVE the honour to acknowledge the receipt of your letter of 1st July, in original and duplicate, and immediately on receipt of the former communicated with my correspondents at Naples, requesting them to procure the eggs of the silkworm, of the most approved breed, from Italy or Sicily, the produce of the present year; transmitting them at same time your instructions as to the division into five separate parcels, with other particulars connected with a due regard to their preservation: all which I have the honour to inform you will be most pointedly and carefully attended to by my said correspondents, who have had much experience in such affairs, having assisted materially in establishing the Branch of the British and Colonial Silk Company in this island, under slow but promising prospects.

I have further the honour to add, that I am in daily expectation of an arrival from Naples, which will enable me to be fully prepared for the Earl of Clare's arrival here about the month of November ensuing.

I have the honour to be, &c.
(signed) *P. P. David Grant,*
S. Rose.

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

EXTRACT Letter from *Bombay*, dated 17th August 1831.

(Territorial Revenue Department.)

Para. 31. WE have received from St. Helena, in good order, the supply of mulberry plants and silkworms' eggs to which your Honourable Court allude in your public despatch dated the 7th January last, and we shall shortly have the honour of addressing your Honourable Court in a separate letter upon the subject.

32. We avail ourselves of the occasion to inform your Honourable Court that Lord Clare received at Malta the silkworms' eggs mentioned in the same despatch, and took every care of them; but that in consequence of his long detention in his journey to India, many of them were destroyed before he arrived in Bombay.

33. Some of the eggs, however, which were packed in charcoal, and which succeed better than those packed in any other way, came safe, and were immediately on his Lordship's arrival despatched to Mr. Mutti at Poona.

—No. 3.—

SPECIMENS of Raw Silk produced in the *Deccan*, from the Establishment of Mr. *Mutti*, forwarded to England.

(No. 57.—PUBLIC DEPARTMENT.)

LETTER to *Bombay*, dated 2d November 1831.

Para. 1. WE have received from Sir John Malcolm some specimens of raw silk (produced in the Deccan) from the manufactory recently established at Poona by Mr. Joseph Mutti; and we have also had before us other specimens from the same manufactory, which had been transmitted by the Earl of Clare to our Secretary.

2. These specimens have been inspected by some of the most eminent dealers in raw silk, whose report thereupon is sent in the packet.

3. The observations of the dealers upon the specimens in question cannot fail of being very useful to Mr. Mutti, and indeed to all persons who may engage in this branch of industry; you will therefore make use of them as you may see proper.

London, 2 November 1831. We are, &c.

LETTER from Sir *John Malcolm* to *P. Auber*, Esq., &c. India House.

Sir,

I beg you will bring to the notice of the Honourable Court of Directors the accompanying specimens of silk produced in the Deccan, on the manufactory recently established at Poona, with a Memorandum from Mr. Mutti, an Italian, by whom it is conducted. A reference to records from Bombay will show the fair prospect of producing silk to a great extent in the Deccan, which I deem an object of essential importance, as connected with the prosperity of that country.

I enclose the opinions of what I believe to be very competent judges on these samples, as the Court of Directors may desire to transmit them to the Government of Bombay, with a view of their being communicated to Mr. Mutti and others now engaged in producing silk in the Deccan and Southern Mahratta country, both of which countries the experiments already made lead to a belief are singularly calculated to produce this valuable article of commerce; and if that goes no further than to supersede the imports from China and Persia, it will be very beneficial to this part of our Indian possessions.

12, Abingdon Street, 6 August 1831.

I have the honour to remain, Sir, &c.
(signed) *John Malcolm.*

COPY of the Memorandum of Mr. *Mutti*, dated at *Bombay*, 2d December 1830

ABOUT the beginning of the year 1830, being at Bombay (although not without employment, still in no very flattering circumstances for an European in India), I began to consider to what purpose I could turn the little talent I possessed to ameliorate my condition. Silk was the first object of my attention and experiments, having for many years engaged myself in this branch of commerce in Italy, where I was particularly employed as an agent for purchasing silk, and as a traveller in that line of business. I came to the resolution that an undertaking on my own account was the method of establishing myself permanently.

It would be useless and unnecessary to detail the difficulties with which I had to combat in commencing a work which indispensably required trouble, great activity, and a capital capable of bearing up such an undertaking, which never having been to any great extent by any one before myself, involved a possibility of the loss of time, trouble, and especially of money.

Nevertheless, these were not the only circumstances which tended to discourage me. A stranger without means in a foreign land, ignorant of the language, I had the perseverance, or rather obstinacy, to commence my work, sustained only by my own opinion, against the advice of several highly respectable and talented individuals.

Still my knowledge of silk inspired me with hopes; but it was only after I had produced the fortunate results of my experiments that I was furnished with sufficient pecuniary means to extend my speculations.

From the liberality of this Government, I met with every possible encouragement to devote my time and attention not only to the cultivation of silk, but also that of Mocha coffee and wines.

Kothoor Baugh, containing about 16 begahs, or 12 English acres, with house and buildings upon it (with certain immunities and privileges), rent-free for 15 years, was the first mark of the generosity of Government to me. Wassau Baugh, a large farm containing 60 begahs, or 45 English acres, was afterwards granted to me on the same terms; and finally, Gouka Baugh, twice as large as the latter, a most excellent situation, with plenty of water.

It was in the island of Salsette, on the farm of Mr. B. Fernandez, with whom I entered into an engagement, that I commenced my plantation of mulberry trees before making any application for Government lands; and after displaying all the activity in my power, and succeeding in manufacturing silk, at the expiration of three months I succeeded in gaining the good-will and confidence of many persons of rank at Bombay, who have since so greatly protected and favoured me in my views.

A few months after, say in the month of June, I commenced at Kothoor Baugh, a few gardens granted me by Government, where there is at this time an extensive plantation containing above 75,000 mulberry trees thriving surprisingly; and although from the ages of the plants but few leaves are produced, still from the great attention I have endeavoured to pay them, and the advantages of a favourable monsoon, have already enabled me for some time to rear a sufficient quantity of silkworms, the number of which continues to increase monthly.

It is at Kothoor Baugh that I have fixed my abode, it being the place where all my silk will be manufactured. I have already built a manufactory 160 feet by 16, containing 30 reels each, numbered methodically, an arrangement necessary to be attended to in a manufactory.

Every evening I examined the silk, and once a week compared all the work, offering a reward to those who produce the best specimens. Each person cleans and prepares his work, which is called in Italian "sbraggare," which consists in giving uniformity to the silk, and carefully removing what we call "filli matti."

I have also the satisfaction of having introduced the new excellent method by which one single person at the coppers can work four threads at a time, instead of having two persons employed to spin only two.

This advantage is of great importance, by saving the labour of one man, and producing double the work.

I have at present six workmen who are capable of undertaking that; and their work is, I am convinced, as exact fine as that of two threads. The number of work-people belonging to my spinning establishment, both for feeding worms and making the silk, is already consisting of men, women and boys, agreeable to a return of their names, ages and condition, that I had the honour to present to Government, and who all more or less know how to manufacture the silk. I carefully teach them the method of rearing the worms, managing the cocoons, and all that is necessary to be known on the subject, and have the satisfaction of witnessing, in the greater part of the people, an aptitude to learn that far exceeded my most sanguine expectations.

As I have introduced the plan of commencing work from break of day till after sunset, and the particular care I make them take of the worms, requiring persons constantly attending night and day, I considered it most advisable to build a house at Kothoor Baugh, in order to have them always at hand, and avoid the loss of time that would be unavoidably incurred if each person was obliged to go and return daily to their homes. I am also about constructing a building near for rearing the worms, the house where I live not being sufficiently large to contain the quantity I hope to have in a short time. All the expense I have incurred hitherto amounts to about 12,000 rupees.

I had the good fortune, as I have already said, to give some proof of success, not only by introducing silk into the country, but also in bringing it to perfection, and there is not now the least doubt that, with good workmen, aided by attentive superintendence, would produce in this country silk rivalling the best of Italy.

After many experiments, I have likewise discovered that the silk of the Deccan is far superior to that manufactured at Bombay and Salsette, particularly in the richness of the colour.

His Excellency Sir John Malcolm, who has deigned to honour the farm of Kothoor Baugh with his presence, and whose flattering approbation has always increased my zeal, has had the goodness to take charge of some samples of my silk, consisting of

1 of $\frac{3}{4}$ cocoons,
2 of $\frac{4}{5}$ ditto,
3 of Iréne silk,
4 of silk which has the greatest consumption in the country
5 of Jungle silk,

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

and I trust that it will be found tolerably good in London. It is, however, unfortunate that I cannot procure any cocoons yellow and white, but only those of a saffron colour, known generally as inferior. I have, however, written to procure some of the former.

I cannot yet say anything of the plantations of vines and coffee, because they are a species of plant which require some time before you can form an opinion. I will only say that I have made, and daily make, large plantations of both.

The Mukoo or Egyptian cotton, tobacco, and the introduction of the new method of making saltpetre without fire, together with the increase of my silk establishment, is, however, that which chiefly occupies my attention at present.

I have made proposals to Government on the subject, and possess the means of succeeding in my project; but still I require encouragement to carry on my undertakings on a more extended scale.

That generous encouragement which has been hitherto as my friend and support, will, I trust, never forsake me, after such incontestible proofs of its happy effects.

(signed) *Giuseppe Mutti.*

LETTER from Messrs. *Dovor* and *Norton* to Messrs. *Bazett, Colvin, Crawford* & Co.

Gentlemen, 1, Great Winchester-street, 27th April 1831.

WE have inspected the samples of raw silk grown at Poona, and beg to hand you the following remarks upon them.

They are of the Chinese breed of worm, varying in size from 21 to 50 deniers and upwards; the finest, and those called Sublimi, are too fine for any purpose; but the round size is suitable to many purposes of our manufactures. The whole of these silks have many faults: they are very nibby, which is principally owing to the water in which the cocoons are placed in order to have the fibre drawn from them not being of a proper temperature; they have no *elasticity,* which either arises from the same cause, or from the cocoons not being kept equal; also very *fluey,* which is the joint fault of the different fibres, from the cocoons not being well twisted in joining together to make a thread, and the person at the basin of water not keeping the cocoons well brushed; they have also a woolly feel, which likewise is owing to the thread not being well twisted; and finally, they are very uneven in size in the same skein, which is a great fault, especially in fine silk. That sample called Jungle silk might answer in a *coarse* size; this sample is much too fine.

We conclude the grower of these silks considers that the finer the thread the more valuable the silk; but it is not exactly so; *evenness* of size is of much greater consequence. In Italy, the finer the thread the more equal they keep the size, otherwise it would show the defect when used for manufacture; but when the silk is round in size, they are more careless of its being even, as from the size of the thread the unevenness in the manufacture is not so perceptible; but with these silks, the finer the filature the more uneven they become, and consequently the less valuable in the market. We have observed, in all new attempts to cultivate silk, the growers have been anxious to produce the *finest* sort, and have made it dear from the expense of the labour in procuring (to their eyes) this excellency; whereas it would be far better for them to cultivate it as cheaply as possible, and reel it in *round* sizes, which will cover nearly all defects, and it then could be turned to many useful purposes.

We remain respectfully, Gentlemen, your most humble servants,

(signed) *Dovor & Norton.*

OBSERVATIONS on the Samples of POONA SILK obtained by Sir *John Lubbock,* Bart.

Reel should be of one uniform length; the shortest of these is too short, and the longest too long. The former objection is not so important as the latter, which is very serious, the machinery requiring to be altered for the purpose.

Cleanness.—This is all important; but some of these skeins are defective in that particular; the coarsest is, however, more free from knibs and foulness than the finer, which is very unusual.

Evenness.—This seems to have been aimed at with tolerable success, and is a most important recommendation; nothing can atone for the want of it.

Gum.—Most of these samples are too loose in the gum, which is equally an objection as when they are too hard, great waste resulting, though in a different way, from both defects.

Colour.—None of these are pure white, and therefore will be dyed, and so the difference in the shades of colour is of no consequence. If any should be sent so white as to be manufactured without dyeing, it would fetch a little more.

Jungle Silk.—From what we have just stated, the colour of this would not form a material objection.

Upon the whole, these samples are extremely creditable to the manufacturer, and with an attention to a few points, will undoubtedly be a very saleable commodity in the London market.

These observations are the result of a cursory examination, but a more minute inspection and judgment of their value shall be given if required; but this can only be done by destroying the present appearance of the skeins, and rendering them in too unsightly a state for submission to the East India Company. Great care must be taken to pack them uniformly, viz. all of the same length of reel, and of the same colour, to be in the same bale, for an admixture of different reels and colour is very objectionable to the buyers.

LETTERS from Mr. *Mutti* to Mr. *G. Giberne*, Collector at Poona.

Monsieur, Kothoor Baugh, près de Pouna, le 2 Avril 1831.

J'AI examiné l'échantillon de la soie blanche dont vous avez bien voulu m'envoyer, et je vous dirai que je l'ai trouvée fine, bien égale, très soignée; enfin je suis d'avis qu'on puisse dire " c'est de la bonne marchandise."

Désirant pourtant de faire connoître que la soie du Deccan ne la cède pas aux autres, et qu'elle éclate par son lustre brillant (une des qualités requises pour que la soie soit parfaite), je vous en transmets, Monsieur, quatre échantillons de la mienne, afin qu'on puisse faire la comparaison; et nous avons encore à faire observer qu'ils nous manquent les cocons blancs et jaunes, dont chacun connoit bien qu'ils sont superieurs aux sulphurs.

L'eau et le climat de ce pays-ci est merveilleux pour la soie, et c'est dommage que cette riche et noble manufacture ne soit pas prise à tel degré de consideration qu'elle mérite, pour la porter à une considerable étendue. Outre la grande consommation, immense dans ces contrées, le Deccan pourroit fournir aussi de la soie sublime au marché de Londres,

J'ai l'honneur d'être, Monsieur,
Votre très obéissant serviteur,
(signé) *G. Mutti.*

Monsieur, 9 Avril 1831.

JE vous transmets deux échantillons de la soie du Giangal, en cas que vous croyiez à propos de faire suivre les autres.

Voici encore
Trois Cocons - - - - - - - - }
Deux Papillons et des Oeufs - - - - } Du Giangal.

Votre très dévoué,
(signé) *G. Mutti.*

EXTRACT of a Letter from the Earl of *Clare* to the Secretary to the Court of Directors, dated at *Bombay*, the 10th April 1831.

" I WAS so long on my weary journey, the eggs of the silkworms were nearly all spoiled: those in charcoal came best, and in charcoal all future consignments should be made. The agent to the Company at Malta should be desired to send us by every opportunity a supply of eggs from Italy. We want white and yellow cocoons, not sulphur cocoons.

" I send you a parcel containing some specimens of Jungle silk, also four specimens of Deccan silk, with one of Malta silk that they may be compared; in each you will find a letter from Mr. Mutti and Mr. Giberne, the collector of Poona, explaining the nature of the silk sent."

OBSERVATIONS of Mr. *Lewis Doxat* (Silk Merchant), and Mr. *Richard Durant* (Silk Broker), upon the Quality of the Samples of *Deccan* Silk transmitted to the Honourable Court of Directors by Sir *John Malcolm.*

London, October 1831.

No. 1, four-fifths Cocoons.—Good in colour and quality; not sufficiently even, and endy; not well crossed at the basin nor at the reel; fairly clean; too fine for silk of such a circumference of reel. Its value about 10*s.* 6*d.* per lb.

No. 2, four-fifths Cocoons.—The same in every respect as No. 1, but with a greater number of loose ends, which consequently will occasion more waste in working, and therefore reduce its value, which may be about 10*s.* per lb.

No. 3, Sublimi.—As No. 1, but still finer. Value about 10*s.* per lb.

No. 4, Sublimi.—The same as No. 3.

No. 5, Sublimi.—Ditto; but from being of a reel of smaller circumference might be just within the range of the machinery of this country; and thereby, although wasty from being too fine, its value may be considered 14*s.* per lb.

No. 6, Fine Silk.—Of tolerable good colour and quality; not equal in cleanness to preceding samples, but still fairly clean; more marketable in point of size; of the same objectionable length of reel as No. 1. Value about 12*s.*

No. 7, (undescribed).—Similar to No. 6 in colour and quality; but more foul, and not so well crossed at the basin, and altogether reeled with less care. Value about 11*s.* per lb.

No. 8, Ordinary

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

No. 8, Ordinary Silk.—In colour and quality like No. 7, but of a coarser size, and therefore more marketable for silk of such extent of reel. Value about 11 *s.* 6 *d.* per lb.

No. 9, Jungle Silk.—From its extreme fineness quite unmarketable. This species of silk, if reeled upon the principle of the better filatures of Bengal, and of a suitable size, namely, Bengal B and C, would probably sell for from 8 *s.* to 10 *s.* per lb. It appears to be somewhat the same character of silk as the "tussah" formerly imported by the Company from Bengal.

OBSERVATIONS of the same Gentleman upon the Specimens of *Deccan* Silk transmitted by Earl *Clare.*

Deccan Silk, four small specimens—Appear precisely of the same colour, quality and reel as the specimens, No. 1 and 4, received from Sir John Malcolm. The specimen of Malda silk accompanying them is of good colour and quality, faily clean, well crossed at the basin, and of a reel within the compass of the machinery of this country. Its market value may be about 18 *s.* per lb.

Jungle Silk, wound by Mutti.—See observation No. 9 upon the same kind of silk in the samples from Sir John Malcolm. Mr. Durant has caused one of these small specimens to be dyed, and is confirmed by the result in his opinion above stated.

The sample denominated Raw Silk, found in the Jungle, does not appear capable of being formed into thread, and therefore of no value.

— No. 4. —

APPLICATION from the Government of *Bombay* to Mr. *Barker*, the Consul-general in *Egypt*, for a supply of ITALIAN SILKWORMS' EGGS and of MULBERRY TREES.

LETTER from Mr. *Barker* to *Peter Auber*, Esq. Secretary to the Honourable the Court of Directors, &c. &c. London.

Sir, Alexandria, the 20th December 1831.

I HAVE the honour to transmit you herewith copy of an important communication made to me on the 10th March last (just come to hand,) by the secretary to Government in the Territorial Department, by which I am directed to obtain from Italy, and send by first convenient opportunity to Bombay, a supply of silkworms' eggs and mulberry plants.

In calling the attention of the Honourable the Court of Directors to this subject, you will be pleased, Sir, to inform them, that I am deeply impressed with the high importance of the object in view, and that in accepting this delicate and to most men extremely difficult commission, I do it in the fullest confidence of carrying it into successful execution in the ensuing year; having seven years ago introduced the silkworm seed and the white mulberry tree of Piedmont into a populous district near Antioch, on the banks of the Orontes, where I have a ground for the rearing of silkworms, and where the seed introduced by me was found so superior to that of the native worms, that at this time the old seed has been totally abandoned, and no worms are reared but from eggs produced originally from my plantation.

Besides a superiority in the quality of the cod, the worms produced from the Italian eggs proved to be much less subject to the fatal disease by which so many are destroyed when they have attained their full growth, and die in the moment they are expected to mount upon the thorns.

In regard to the means I possess of conveying live plants of the white mulberry of Italy to Bombay, you will indulge with me in the expectation of the success of my endeavours, when I inform you, that when in Aleppo, for four years successively I received annually from Messrs. Martin, Burdin & Co. of Chambery, in Savoy, 200 to 300 grafted trees of *all* the fruits of Europe, which were sent to me packed in damp moss, without requiring any watering or other care on board ship, but thrown into the hold like any package of dry goods; and after having been thus necessarily deprived of light, air, earth and water for five months, I have sometimes, on unpacking them, found the tree in blossom. It has been planted, and I have in two or three instances eaten of the fruit of that very blossom.

Of apples, pears and quinces, I hardly ever lost one individual, and only from five to six per cent. of cherries, plums, peaches and apricots.

I have further the honour to annex, for the Honourable Court's information, copy of a letter, dated Bombay the 8th June, which has been addressed to me by the Chief Secretary to Government in the Political Department, directing me, if I see no objection, to give a passport for Bombay to Mr. Francis Ayme, manufacturer of saltpetre, which I shall do when called upon.

I have the honour to be, &c.

(signed) *John Barker*, Agent.

LETTER from Mr. Secretary *Williamson* to *John Barker*, Esq. Consul-general in *Egypt*.

No. 968 of 1831.—Territorial Department, Revenue.

Sir,

THE Honourable the Governor in Council being desirous of affording every encouragement to the manufacture of silk on this side of India, conceives that the best means of doing so is by the introduction from foreign countries of silkworms' eggs and mulberry plants; and instructs me, therefore, to request you will favour him by obtaining from Italy a supply of those articles, and sending them by the first convenient opportunity.

2. I am also instructed to request you will draw on this Government for the amount of such expenses as it may be necessary for you to incur.

3. Though the Honourable the Governor in Council is aware of the unusual nature of this application, he does not hesitate to make it, feeling satisfied that an object which may be of so much importance to the improvement of this country will readily meet with assistance from you, and in rendering which you will be conferring an obligation on him.

I have, &c.

Bombay Castle,
o March 1831.

(signed) *John Williamson*,
Secretary to Government.

(True copy.)
(signed) *J. Barker.*

LETTER from Mr. Secretary *Norris* to *J. Barker*, Esq. H. M. Consul-general in *Egypt*.

No. 838.—Political Department.

Sir, Bombay Castle, 8th June 1831.

I AM directed by the Right Honourable the Governor in Council to transmit to you the accompanying extract of a letter from the collector at Poona, dated the 29th March last, together with a copy of a French letter from Mr. Mutti, with enclosure regarding Mr. Francis Ayme, manufacturer of saltpetre; and to convey to you the request of his Lordship in Council, that Mr. Ayme may be furnished with passports to enable him to proceed to Bombay to join Mr. Mutti, should you see no objection to the measure.

I have the honour to be, &c.

(signed) *C. Norris*, Chief Secretary.

LETTER from Messrs. *Romer* and *Newnham* to the Honourable the Court of Directors for Affairs of the Honourable United Company of Merchants of England trading to the East Indies.

No. 25. of 1831.—Territorial Department, Revenue.

Honourable Sirs, London, 17 August 1831.

Silk, the measures adopted for encouraging the manufacture of, reported.

Para. 1. WE now proceed to communicate to your Honourable Court the measures which have been adopted to encourage the manufacture of silk, as a means of increasing the resources and bettering the condition of the people on this side of India.

2. Having in 1827 received samples of silk from Dharwar and Ahmednuggur, which were of a quality to warrant hopes of success if a regular experiment was made, we applied to the Bengal Government to send round some eggs of the silkworm, as also a person thoroughly acquainted with the process of winding silk; and immediately on their arrival they were sent to Ahmednuggur, in order that the experiment might there be tried by means of the prisoners in the jail at that station.

3. On Mr. Giberne, the collector in the Northern Concan, learning what steps had been taken for the manufacture of silk at Ahmednuggur, he offered to try the experiment also in his collectorate, to which we consented, and sanctioned a well being sunk, and some other trifling outlays, which he stated would at first be necessary.

4. When our intention of encouraging the production of silk became known, an offer of his services was made by a Mr. Elliott, who had formerly been employed at the silk works at Rungpoor, but although he was perfectly competent to the business, and only required a moderate personal remuneration, yet as the establishment which he stated it would be necessary to engage involved too great an expense, we did not venture to avail ourselves of his services.

5. Shortly after this a Mr. Mutti, a native of Italy, offered his services as superintendent of any establishment that might be formed for the cultivation of silk; but as we had no such intention we also declined his offer, at the same time giving him to understand that the most liberal encouragement would be extended to scientific or enterprising individuals who might wish to engage in the speculation on their own account.

6. Mr. Mutti, encouraged by this assurance, resolved to undertake the manufacture of silk, and, at his soliciation, we granted, rent-free for 15 years, the Kothoor Baugh (about 15 begahs in extent), at Poona, with 15 more begahs of land in its vicinity, and we also gave him 30 begahs of land in Salsette, but upon the condition that the land thus made over

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

over to him was not to be applied to any other purpose than that to which we intended it to be appropriated, without our previous sanction.

7. For the immediate support of Mr. Mutti's worms, we allowed him the use of 2,000 mulberry plants in the Government experimental garden at Tannah; and as a further accommodation, he was permitted to occupy some of the outhouses of an old palace at Poona, which had been burnt down, and to have the services of two or three prisoners in the jail at that place, who were acquainted with the process of manufacturing silk.

8. The collector of Poona, in reporting upon some specimens of silk produced by Mr. Mutti, an inspection of which Mr. Giberne said strengthened his hopes of Mr. Mutti's endeavours proving successful, pointed out how advisable it would be to secure this person's continued exertions in the introduction of that valuable produce, by giving him every aid and encouragement to prosecute the undertaking; and shortly afterwards, at that officer's recommendation, the house situated in the Kotrood garden, which had been leased to the Rev. Mr. Goode, whose departure from Poona placed it again at the disposal of Government, was made over to Mr. Mutti rent-free for 15 years, on condition of his keeping it in repair.

9. Another garden (the Wissnut Bagh) containing 51 acres, which produced a rent of 106 rupees per annum, was assigned to him for 15 years, without rent, under a promise that it should be granted to him in enam if he persevered in the production of silk for that period; and the Kotrood Bagh was also secured to him in perpetuity for a quit-rent, after the expiration of the present lease, and a conditional promise was made of its likewise being given to him in enam. Permission was also granted for his lands being cultivated with coffee, vines, and valuable foreign produce of any kind; and he was allowed the indulgence of sending his letters to Egypt free of postage.

Recorded Revenue Consultations 1831, 18 August, v. 4 a' 8, (No. 1.)

10. In June 1830, Mr. Mutti solicited to be appointed superintendent of the silk establishment in the jail; but he was informed that if he continued his efforts in the speculation in which he had himself engaged, we would be prepared to take his request into consideration at the expiration of another year, when some judgment might be formed of the probable benefits of his superintendence by the success which might attend his own endeavours in the production of silk.

11. As Mr. Mutti had associated with himself in the silk speculation a Mr. Frenzi, an Italian, so as to admit of the cultivation of a larger quantity of land than he possessed being superintended, he applied for a piece of land situate about eight miles from Poona, called the Goreh Bagh, containing about 100 begahs, and yielding a revenue of rupees 171. 2. per annum, which was, at the recommendation of the collector of Poona, accordingly made over to that person, on the same terms as the former grants, namely, rent-free for 15 years.

12. At the same time, in compliance with Mr. Mutti's solicitation, we desired the resident in the Persian Gulf to procure and forward some eggs of the silkworm which forms the yellow cocoon, as also some Persian tobacco seed, and a few young apple, pear, and other fruit-trees.

Recorded Revenue Consultations 1830, 20 Nov. v. 70 a' 73, (No. 2.); 1 Dec. v. 63 a' 66, (No. 3.)

13. Shortly afterwards Mr. Mutti, who from the encouragement he had received felt desirous of extending his speculations, proposed to manufacture saltpetre, make cigars, introduce the "Makoo" or Egyptian cotton, and to extend silk manufacture; and also to invite to this part of India from Egypt several Italians, who were to form a little Italian colony, and through whose assistance the manufacture of silk was to be conducted on an enlarged scale.

14. He represented, however, that to carry his views into effect, a grant of 500 begahs of land in the Deccan would be absolutely necessary, which we agreed to give, exclusive of several hundreds of begahs which he required for the saltpetre manufactory and cotton cultivation; and we also consented, at his application, to give him a free passage in the Hugh Lindsay steamer, then about to start for the Red Sea; but it appeared subsequently that he did not avail himself of this accommodation.

15. We next granted to Mr. Mutti for 15 years, free of rent, the Chucklakee Bagh, being in extent about two acres, which was planted with mulberry trees, for the use of the silkworms reared in the Poona jail. The manufacture of silk in the jail was at the same time given up, as it had answered the purpose for which it was established, that of encouraging speculators to engage in manufacturing silk.

16. The next individual to whom encouragement to speculate was extended was a Mr. Borrowski, a Polish gentleman, to whom we granted in October last a piece of garden land at Sapoor, containing 35 acres, which yielded a revenue of 239 rupees per annum, and a portion of the building at that place was at the same time allotted for his personal accomdation, and to be used as a silk manufactory, which he stated it was his purpose to establish.

17. Mr. Borrowski subsequently represented to us, that being dependant on Dr. Palmer for the requisite funds to carry on his speculation, it would aid his project if the grant were made in that gentleman's name, which measure was accordingly sanctioned; but soon after this Mr. Borrowski left India for Arabia, without any intention of returning, and the garden was made over to Dr. Palmer on his own account, for a mulberry plantation.

18. Although it was the intention of Dr. Palmer to engage in the production of silk, yet he was not, as he represented to us, prepared to commence upon the work immediately, as his affairs required his presence for a short time in England, whence he purposed to bring, on his return, machinery and other requisites for the prosecution of the speculation; and he requested, therefore, that the garden might be reserved for him until his return, which we promised should be done, though we subsequently desired that in the interim it should be rented to any individual desirous of taking it for a year, by which time it was expected Dr. Palmer would return to India.

19. In March last, two gentlemen, named Connell and Sedgewick, stated to us their intention of engaging in the manufacture of raw silk, and applied for the Kowlakee Bagh near Poona, containing about 40 begahs of land, and yielding a revenue of 250 rupees per annum, which was accordingly granted to them rent-free for 15 years, after the expiration of which period they were at liberty to retain the land as long as they liked, on payment of the rent fixed by the Revenue survey. They have permission to raise on the land any other valuable or foreign produce, but with the understanding, that if silk is not produced in two years the land will be liable to resumption.

20. A garden, called the Furag Bagh, in the vicinity of Ahmednuggur, has been made over to Dr. Graham, the civil surgeon at that station. It yielded a Revenue of about 602 rupees per annum, and was at first granted to him free of rent for 15 years; and as from the existing restrictions against Europeans possessing lands we could not accept any offer which he subsequently made to purchase the garden, we directed his lease to be extended for 20 or 25 beyond that period, provided after that time he was willing to pay rent for it; and as a further accommodation, we have consented to advance him the sum of 3,000 rupees, on his furnishing security for the repayment of the same within three years.

21. With the view of assisting Framjee Cowasjee, a very respectable and wealthy Parsee merchant of Bombay, who had engaged in the silk speculation, and to whom some villages in Salsette have been leased in perpetuity, we instructed the judge of Poona to furnish him with a supply of silkworms' eggs, and to transfer two prisoners, who were conversant with the business of a silk manufactory, from the jail at Poona to that at Tannah, in order that they might aid and instruct Framjee Cowasjee's men, who were engaged in the same line at Poway or Salsette; and still further to promote his views, we requested the late Major Hawkins to make up a set of boring instruments, which Framjee wished to have, as there was a want of water on his estate, and he was determined to try the experiment of boring for it.

Recorded Revenue Consultations 1830, 31 Dec. v. 77, (No. 4.)

22. In December last we received a letter from Framjee Cowasjee (recorded under the date quoted in the margin), detailing what he had done on his estate with the view of establishing a silk manufactory, and stating, that although (owing to the want of a sufficient number of mulberry plants) very little silk had been produced, still he was sanguine of success in a few years, when the shrubs he had planted, and those he purposed to plant, should have grown to a proper size.

Recorded Revenue Consultations 1831, 16 March, v. 1743, (No. 5.)

23. In January last Dr. Lush laid before us a Report respecting the manufacture of raw silk, in which he suggested, as a means of encouraging the production of so valuable an article, the obtaining young plants and seeds of the white mulberry from Italy or France, and of any other species from any part of the world; that some persons, either English or foreign, of the mechanical class, practised in the process of reeling the finest silks, be procured to instruct natives and others in the newly-established filatures; and likewise that occasional supplies of the eggs of annual silkworms should be obtained from the south of Europe; and also copies of the best works published on the subject of silk, mulberries, &c. in England, France or Italy; together with models and drawings of implements and machines connected with the filature.

24. Concurring in this gentleman's suggestions, we requested the Consul-general in Egypt to obtain from Italy a supply of silkworms' eggs and mulberry plants, and forward the same to Bombay by the earliest opportunity; and we at the same time expressed a wish to the Bombay Horticultural and Agricultural Society to be favoured with their sentiments as to the best means of improving the growth of the mulberry tree, which we were of opinion might be effected by offering premiums to individuals to engage in its cultivation.

Revenue Consultations 1831, 24 Aug. v. 5218, (No. 6.)

25. We now beg to call the attention of your Honourable Court to a minute by our President (recorded under the date quoted in the margin), in which he has stated his sentiments respecting Mr. Mutti's silk speculation, and the grounds on which it may be expected his endeavour will be successful.

26. At the recommendation of Lord Clare, in which we entirely acquiesced, the following additional grants have been made to Mr. Mutti, viz.

1. Nana Pansha garden, being 12 acres in extent, and yielding a sum to Goverement of 50 rupees per annum; rent-free for 25 years.
2. Ambe Bagh, 17 acres in extent, and yielding a sum to Government of 25 rupees per annum; rent-free for 15 years.
3. Half a begah within the enclosure of the old palace at Poona, during the pleasure of Government.
4. The garden lately held by Anna Sahib Dhumdherey, being 49 acres in extent, yielding a sum to Government of about 80 rupees per annum, rent-free for 15 years.
5. A house in Poona, as a depôt for silk.
6. Term of the Goreh Bagh (mentioned in the 11th para. of this despatch) to be extended.

27. We have deemed it proper to require of Mr. Mutti, as a condition of the grant, that he should keep the houses and grounds in good order; and to give him to understand, that in the event of his not going on with the manufacture of silk, or cultivation of coffee, all his rent-free lands will be resumed.

28. As Mr. Mutti's want of pecuniary means threatened to frustrate all his plans, he applied to us for the loan of 12,000 rupees, which, as we entertained no doubt of the sincerity of his intentions, or of his endeavours being successful, we consented to advance, on his furnishing security for the repayment of the same at the end of four years, and on condition that the money was to be applied to the sinking of wells, and to other means of extending the manufacture of silk.

Appendix, No. 137.

Arrangements in progress at Bombay for providing a Supply of Silk.

29. We considered it, however, prudent to make an immediate advance only of one-half of that amount, reserving the payment of the remainder till we had learned that the first 6,000 rupees had been *bonâ fide* expended upon the objects on account of which the loan was granted; and in order that we might know what had really been done, we have instructed the junior principal collector of Poona to report, after the expiration of 12 months from the date of the first payment, whether, to the best of his knowledge and belief, the whole of the money advanced has been fairly expended.

30. We trust that our proceedings, as above reported, in prosecution of the important object of introducing into our territories the manufacture of silk, and other profitable descriptions of labour, will meet the approbation of your Honourable Court.

31. We have received from St. Helena, in good order, the supply of mulberry plants and silkworms' eggs to which your Honourable Court allude in your public despatch dated the 7th January last; and we shall shortly have the honour of addressing your Honourable Court in a separate letter upon the subject.

32. We avail ourselves of the occasion to inform your Honourable Court that Lord Clare received at Malta the silkworms' eggs mentioned in the same despatch, and took every care of them; but that in consequence of his long detention in his journey to India many of them were destroyed before he arrived in Bombay.

33. Some of the eggs, however, which were packed in charcoal, and which succeed better than those packed in any other way, came safe, and were immediately, on his Lordship's arrival, despatched to Mr. Mutti to Poonah.

We have the honour, &c.

(signed) *John Romer,*
W. Newnham.

Bombay Castle, 17 August 1831.

EXTRACT Minute by the Right Honourable the Governor, dated 3d August 1831; Subscribed to by the Board.

I HAVE lately visited the establishment of Mr. Mutti near Poona, and I am much pleased with the progress he has made towards establishing a silk manufacture in the Deccan. From what he says, and from all I have seen, I believe the climate well adapted for the cultivation of the mulberry tree, and for the rearing of silkworms, and that with the assistance of Government great progress may in a short time be made in this most desirable work.

Mr. Mutti has been too short a time employed, and his means are too confined to have enabled him as yet to show decided proofs of the success of the undertaking; but I have great satisfaction in stating that I have every reason to believe he is in earnest, and that with the assistance of some other Italians, whose arrival from Egypt may be shortly expected, joined to his own talents, industry and evident zeal in the business, a most valuable manufacture will probably be established near Poona, creating a great demand for labour, and calculated eventually to improve the condition of, and to add materially to, the resources of this poor country. The Board knows that an intelligent and wealthy Parsee, Soorabyee, is joined with Mr. Mutti; and it is said he has embarked 12,000 rupees in the business, in raising buildings (one large and excellent one I saw myself), sinking wells, and in planting mulberry trees. I was so much pleased with Soorabyee's conduct, I presented him with a pair of shawls, and expressed my gratification to him for the assistance he had given to Mr. Mutti, and pointed out to him not only the good he was likely to do in the country by persevering in the work he had so well begun, but also the advantage to himself hereafter to be derived by a large return for the capital he had expended.

I circulate with this minute a prospectus of Mr. Mutti, showing the results he anticipates; and though I cannot venture to give a positive opinion as to the accuracy of his calculations, I think I may say he has shown good grounds for expecting a reasonable profit from the business, and that I am by no means recommending a visionary scheme to the Board.

I do not think it necessary to say anything on the evident utility of providing employment for the poor in a country where labour is so cheap, nor on the obligation which is imposed on us, who draw so much out of the land, to do all in our power to add to the capital and comforts of the people under our dominion. These are truths which I need not impress on the Board; and I have only to remark, that the quiet and sedentary habits of the natives of India peculiarly qualifies them for the very easy labour which the cultivation and filature of silk will afford them. I learned from Mr. Mutti, that the principal female in the establishment had taught all under her to wind silk in the best manner, without any difficulty; and, without pretending to be a judge, the specimens of their silk which I saw gave me a confident expectation that Mr. Durand, in his evidence before the Committee of the House of Lords in 1830, was quite correct, when he stated, that if the same attention was paid to the reeling the Indian silk which is paid to the reeling Italian silk, the greater proportion of the Indian silk so reeled would fetch a high price in the market, and that the best Bengal silk is nearly equal in price to the Italian silk.

Whether we shall be ever enabled to produce such an article in the market as will give us at this side of India a valuable commodity to export to Europe must depend upon circumstances, and, at all events, must be a work of time; but we know that for silk of a certain quality the city of Poona is a sure market, and the annual demand to supply the wants of the city exceeds in value, I understand, 40,000 rupees; and I have little doubt of Mr. Mutti being enabled to furnish the quantity required from his manufacture, provided

Appendix, No. 137.

Landed Tenures and Revenue Settlements.

I can induce the Board to agree to the proposal which I shall have the honour to submit for their approbation. I should state, that Mr. Mutti expects to be able to employ 4,000 persons; and this alone will be an incalculable advantage to this miserably poor country.

The collector, I think, should be informed of the anxiety of Government to extend the cultivation of the mulberry tree; and he might be authorized to remit the rent on land cultivated with it for six years. The ryots should also be encouraged to sink wells for this purpose, and, when the collector deemed it advisable, some pecuniary assistance might be given them, but no payment should be made on this account, without the sanction of Government. I wish a copy of this minute to be sent to the Court for their information.

East India House,
April 1832.

J. Mill.
Examiner of India Correspondence.

Salt Monopoly.

Note.—" For the previous Correspondence on the Administration of the *Salt Monopoly*, since the passing of the Act 53 Geo. 3, c. 155, *see* Appendix, No. IV. to Report 11 October 1831, pages 60 to 97."

Appendix, No. 138.

Appendix, No. 138.

Account of Salt Sold, &c., 1803-4 to 1826-27.

ACCOUNT of the Quantity of SALT sold; the Gross Proceeds; Net Profit, and Average of the Net Profit, from 1803-4 to 1826-27, in the Territories under the Bengal Government subject to the Salt Monopoly.

YEARS.	Quantity of Salt sold.	Gross Proceeds.	Net Profit.	Average of Net Profit.
	Maunds.	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
1209 or 1803-4	35,60,729	1,48,33,866	1,21,99,390	342 9 6
1210 or 1804-5	41,42,627	1,47,57,489	1,13,25,752	273 6 –
1211 or 1805-6	43,72,512	1,40,73,239	1,06,13,883	242 11 11
1212 or 1806-7	37,83,715	1,20,85,812	88,26,522	233 4 5
1213 or 1807-8	45,09,494	1,60,15,441	1,23,07,359	275 14 9
1214 or 1808-9	44,77,083	1,65,12,168	1,28,77,502	287 10 1
1215 or 1809-10	43,97,950	1,42,56,560	1,06,21,655	241 8 3
1216 or 1810-11	46,40,175	1,54,07,594	1,14,63,419	247 – 9
1217 or 1811-12	43,09,892	1,50,91,893	1,13,53,394	261 9 9
1218 or 1812-13	48,75,386	1,59,51,592	1,15,84,575	237 9 10
1219 or 1813-14	52,90,467	1,69,66,166	1,21,96,084	230 8 3
1220 or 1814-15	46,98,308	1,42,55,956	1,01,87,667	216 13 6
1221 or 1815-16	39,34,663	1,21,88,294	88,34,568	224 8 6
1222 or 1816-17	44,48,676	1,42,35,312	96,57,251	217 1 4
1223 or 1817-18	45,18,697	1,47,68,320	1,04,66,030	231 9 11
1224 or 1818-19	47,95,342	1,60,90,795	1,11,42,639	232 5 10
1225 or 1819-20	52,24,607	1,68,63,040	1,17,07,352	224 1 4
1226 or 1820-21	52,37,940	1,72,63,862	1,23,27,587	235 5 7
1227 or 1821-22	53,79,524	1,92,55,611	1,40,97,387	262 – 11
1228 or 1822-23	49,24,875	2,00,12,436	1,53,47,049	311 10 –
1229 or 1823-24	50,57,447	1,84,88,080	1,29,47,397	256 – 1
1230 or 1824-25	51,62,009	1,77,95,897	1,13,67,326	220 3 4
1231 or 1825-26	46,13,516	1,70,36,009	1,13,46,825	249 3 –
1232 or 1826-27	53,58,071	2,11,34,038	1,51,26,866	394 7 –

1827-28 - 48 lacs - 1,99,29,680 average selling price per o/o maunds 415 3 3
1828-29 - 44 – 1,61,10,527 - - - — - - - 366 2 4
1829-30 - 45 – 1,68,02,272 - - - — - - - 373 6 1
1830-31 {43 – and 1,000} 1,79,91,095 - - - — - - - 418 – –

Appendix, No. 139.

Appendix, No. 139.

Revenue from Salt in the Western Provinces.

STATEMENT of the NET* REVENUE derived from the Sale of SALT in the *Western Provinces*, under the Regulation XVI. of 1829, up to the latest Period.

	TRADE.			REVENUE.		
	Mds.	*srs.*	*chs.*	*Rs.*	*as.*	*p.*
1829 - - - - -	17,86,070	26	1	12,28,690	8	–
1830 - - - - -	15,73,954	12	4	14,84,424	5	9
Decrease in 1830 - -	2,12,116	13	13			
Increase in 1830 - - - -				2,55,733	13	9

	TRADE.			REVENUE.		
	Mds.	*srs.*	*chs.*	*Rs.*	*as.*	*p.*
First Seven Months of 1829 -	10,06,737	3	–	6,90,043	14	1
Ditto - - 1831 -	10,66,861	1	7	10,15,496	5	1
More in - - 1831 -	60,123	38	7	3,25,452	7	–

Examiner's Office,
7 August 1832.

J. Mill,
Examiner of India Correspondence.

Appendix, No. 140.

Appendix, No. 140.

Answers of Rammohun Roy on Salt Monopoly.

ANSWERS of *Rammohun Roy* to QUERIES on the SALT MONOPOLY.

Question 1. ARE you acquainted with the retail price of salt in Calcutta and the neighbouring districts?

Answer. The price of adulterated salt in Calcutta, at the time of my departure, was at the rate of between seven and eight seers for a rupee, or about 2 *s.* for 15 lbs., if my memory be correct; and of pure salt, like the English, between four and five seers for a rupee, or about 2 *s.* for nine lbs. It was of course proportionably higher in districts such as Nuddea, Burdwan, Beerbhoom, &c. more remote from the place of production and sale.

Q. 2. Have the poorer classes of natives in the places you have mentioned been prevented at any time from procuring a sufficiency of salt by its high price?

A. As salt has by long habit become an absolute necessary of life, the poorest peasants are ready to surrender every thing else in order to procure a small proportion of this article; though the dearth of the salt is felt by the whole community, and the people in general are therefore obliged to make use of a bad quality, and few comparatively are able to incur the expense of procuring it in a purer form.

Q. 3. Do you consider salt as necessary to the food of the natives, and that the want of it is a great deprivation of comfort to them?

A. As the food of the people in Bengal consists chiefly of boiled rice, which is by itself a most insipid kind of food, salt and ingredients dressed with salt are used to season the rice and render it palatable. The rice is usually eaten with what the Hindoos call *byunjun* or *turkaree,* and the Moossulmans, *salun*; that is, something such as a little fish or *dāl* (a kind of dressed pease), or vegetables, according to their ability to procure these articles. But as they have been long accustomed to the use of salt, the high cost of this ingredient sometimes obliges the poor people to give up their *byunjun* or *salun* to procure it, and eat their rice with salt alone, as noticed in my reply to the "additional query" 4th.

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* There are no means at the India House of showing the *Net* Revenue from Salt under Regulation XVI. of 1829; the annexed Statement exhibits the gross Receipts.

Q. 4. Do you suppose that a reduction in the price and an improvement in the quality would tend to any very considerable increase of consumption?

A. Salt being, as I already observed, an absolute necessary of life, is now purchased even by the poorest individuals, at the sacrifice of every other kind of seasoning and eatable but rice, the staff of life. If salt were rendered cheaper and better, it must greatly promote the common comforts of the people. I do not know that it would immediately cause a very considerable increase of consumption, but to a certain extent it would undoubtedly; and from its cheapness, its use may be again extended by the people in seasoning the food of cattle, for which purpose formerly large quantities were used. The poorer classes at any rate would not in this case be compelled to sacrifice any other comfort in order to procure it.

Q. 5. Are you aware that the price of salt in England is much cheaper than in India; and such being the fact, do you conceive there would be any objection on the part of the natives of India, arising from religious scruples, to eat salt imported from England—the preparation of English salt being free from all impurity?

A. I understand that the price of salt is here about one-fourth of what it is in India; therefore there is no doubt that the natives of India would be very glad to purchase English salt if imported; excepting perhaps a very few professional Brahmuns. The bulk of the people would make no distinction between the salt which is home made, and that which is imported. One-fourth (if not one-third) of the soda-water manufactured in Calcutta by Europeans, is, I think, used by the natives residing in Calcutta and its suburbs; and also a considerable proportion of the liquors imported from Europe.

Q. 6. Supposing that salt from England could be imported cheaper than it is manufactured in Bengal, do you apprehend that much distress would fall upon the molungees from the want of employment?

A. The molungees would still be employed to a great extent in the khalārys by Government (if it be permitted to carry on the salt monopoly in future), or by those who farm them from Government, and the rest could be beneficially employed in agriculture and other occupations, as gardeners, domestic servants and daily labourers. Since common labourers among the Bengalese, such as gardeners, &c. not being equal to the demand, the natives of Orissa are generally encouraged to come to Bengal in great numbers to fill up these occupations.

Q. 7. Is the manufacture of salt attended with any suffering to the persons engaged in it, from exposure to unwholesome situations and tigers; and do you consider them in a better or worse condition than the ryots employed in agriculture?

A. Since the sunderbuns have been partially cleared, the danger from tigers is not considerable. But the molungees suffer chiefly from the humidity of the soil and the dampness of the atmosphere where they are obliged to continue during the manufacturing season. The agriculturists are better situated than the molungees in respect both to health and to personal freedom, from not being, like the latter, liable to be detained during the working season, though the agriculturists are not equally sure of regular employment and wages.

Q. 8. Are you of opinion that the molungees are liable to ill-usage from the subordinate officers of the salt agencies?

A. In proportion as the head molungees suffer extortion from the salt officers, they indemnify themselves by defrauding the inferior molungees in respect to the wages allowed to them, and the work exacted from them.

Q. 9. Have not regulations been passed of late years to protect the molungees?

A. Regulations have been passed, but the combinations of officers, superior or inferior, render them almost inoperative; to say nothing of the insuperable difficulties under which a humble individual generally labours in endeavouring to get redress against those in power, or superior to himself in wealth and influence, as already explained in my answers to the "Judicial Queries."

Q. 12. To what extent is the salt of the Bengal monopoly adulterated before it reaches the consumers?

A. The adulteration of the salt is carried to an enormous extent, by mixing it with one-third or even one-half of earth, until, instead of being like salt, it more resembles the earth of which it is composed. Persons in comfortable circumstances generally purify it by manufacturing it over again before they use it, or purchase it already refined, often at double the common price; but the poorer classes cannot afford the expense of either.

London, March 19, 1832. *Rammohun Roy.*

Appendix, No. 141.

LETTER from the *Bengal* Government, dated 2d April 1832.

Appendix, No. 141.

Letter from the Bengal Government, 2 April 1832.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of *England* trading to the *East Indies*.

Honourable Sirs,

WITH reference to the observations communicated in paragraphs 6 to 25 of your Honourable Court's despatch in the separate department, dated the 23d of February, No. 1 of 1831, we have the honour to transmit a copy of a report, dated the 26th of January last, from the Board of Customs, Salt and Opium, and copies of its enclosures, on the subject of the existing mode of managing the salt Revenue, and on the question of opening the Government golahs to the public at fixed prices for the article.

See Appendix, No. 4, p. 76, to Report, 11 Oct. 1831.

2. The Board have taken great pains in their report to place before your Honourable Court the data on which the quantity of salt to be disposed of in the year at the Calcutta sales is regulated, according to the system now pursued, and have brought forward a succession of able arguments to show that it is sufficient for the consumption of the provinces which draw their supply from those sales, and that the price at which salt is obtained by the poorest classes is not felt in any degree burthensome to their means of subsistence.

We concur in the objections of the Board to the proposition of selling salt from the sulkea golahs at fixed prices, and are of opinion that while the present plan works so well, it would be a questionable policy to hazard the prosperity of so valuable a branch of the public resources by experiments of which the result is uncertain, as affecting either the comfort of the people or the realization of the State Revenue.

4. We consider the Board to be entitled to great praise for their zealous and able discussion of this subject.

We have the honour, &c.

Fort William, 3d April 1832.

C. T. Metcalfe.
J. W. Blunt.

Appendix, No. 142.

REPORT from the Board of Customs, Salt and Opium, to the Hon. Sir *C. T. Metcalfe*, Bart., Vice President in Council, dated 26th January 1832.

Appendix, No. 142.

Report from the Board of Customs, 26 Jan. 1832.

Honourable Sir,

WE have the honour, with reference to Mr. Officiating Secretary Bushby's letter of the 4th of October last, to submit a report on the subject principally discussed in the extract from the Honourable the Court of Directors' letter of the 23d February 1831, which accompanied that communication, and on the expediency of opening the salt golahs to the public at fixed prices for the article. In discussing these questions, we have to solicit the indulgent consideration of Government to the necessity which we shall be under of repeating some of the arguments already urged, but as from their neither being admitted nor controverted, we presume that their tendency cannot have been sufficiently clear, we shall endeavour in our present report to free them from any chance of being misapprehended.

2. We commence with the Honourable Courts' letter in the order in which it is written; and first, with reference to the observations contained in the paragraphs quoted in the margin, we must beg permission to repeat our opinion that six seers of salt, on an average for each person, is a liberal supply for the consumption of the people in our Bengal provinces, limited as that is to mere alimentary consumption, for it is well known that in the arts little salt, if any, is employed by the natives of India.

Paragraphs 8, 9 & 10 of Court's Letter, dated 23 February 1831.

Para. 8. "We shall first advert to a position of theirs, which they had urged on a former occasion; viz. that the population supplied with salt from the Calcutta sales consume as much as they have occasion for, and would not increase their consumption if the price were reduced. We offered some remarks on this supposition in our despatch on this department, dated 4th November 1829, to which we have not yet received your answer, and to which we again direct your attention.

9. "It is stated in support of this opinion, in the correspondence before us, that six seers of salt is the annual consumption of one man, and that according to the most probable estimate of the number of inhabitants, this quantity is actually supplied to each. This, however, does not appear to us to be sufficient. The Board may know that six seers only are consumed at the present price, but we distrust their inference, that more would not be consumed at a lower price.

10. "As little satisfactory is their annual returns of golah clearances to show that the increase of supply has kept pace with the increase of population. This has no tendency to prove that at every one of those dates, the same population would not have taken off a greater quantity at a smaller price."

3. We hoped in former reports, especially in that of the 9th July 1829, to have made our reasons for adopting the above opinion sufficiently intelligible, but we are led to apprehend, from their not being met by any thing beyond a bare expression of dissent on the part of the Honourable Court, that we have not been explicit enough, or entered into sufficient detail, on a point, upon the right

Appendix, No. 142.

Salt Monopoly.

right understanding of which, it appears to us, the whole question depends. We are most anxious to place this subject in a proper light, and we have the less difficulty in recurring to our arguments on it, because the more we have considered the question, the more fortified have we become in believing those views to be accurate, which we never hastily adopted, and which are now, to the best of our judgment, confirmed by a mass of facts and information such as we confess ourselves quite unable to discredit.

4. In a case like the present, it is perhaps allowable to appeal to personal recollections, and we will venture so to appeal, in perfect confidence that those recollections will bear out our own impressions.

5. Most people then can remember the enormous tax on salt consumed in Great Britain during the wars which arose out of the French revolution; yet we would challenge the recollection of any individual to recall an instance where, in a family of easy circumstances, any particular precaution was adopted to prevent the consumption of alimentary salt. We trust that the nature of the subject under consideration will be admitted as an apology for our entering into details of so familiar a description, but they are so applicable to the argument that we should not feel justified in omitting them; and so long as they bear upon and tend to throw light on an important question, we hope the use of the illustrations will be excused if their adaptation to the subject is conceded. We will therefore request it to be kept in mind, that at the very period to which we have adverted above alimentary salt was as freely used by the servant as by his master, in a family circumstanced as we have assumed, and that it was employed without any particular restriction in the most common purposes of domestic economy.

6. These are facts which must be more or less in every person's remembrance, and to an observer at the time the inference would have been, that even in a family of ordinary respectability the salt tax, however heavy in theory, and however inimical to the arts in which the article is used, was not so severely felt as practically to limit the consumption (in such a family) of that necessary article.

7. If in such a family this was really the case, it would be quite impossible that an opulent household should * not consume any quantity of salt which might be necessary.

8. If the inquiry were conducted further, and it was found that the average consumption of salt in the household of the moderately wealthy family was 20 pounds per head annually, and that the consumption in the opulent family also gave a rate of 20 pounds per head per annum and no more, the inquirer would perhaps be justified in assuming that the individuals of the two households could not consume more even if salt bore no duty whatever. If, on the other hand, it was found that the wealthy household consumed 20 pounds per head per annum, and the less wealthy only 16 pounds, then it might fairly be inferred that the heavy taxation of an article, in itself one of the cheapest of productions, contributed to occasion the difference in the two rates.

9. We beg it may be borne in mind, that we advert only to human consumption of salt for alimentary purposes, and adverting to that *alone*, we may perhaps be permitted to doubt whether any tax, short of one so enormous that it would never enter into the imagination of a financier to impose it, would materially affect the quantity consumed or the comforts of the consumers. The expense entailed even by the largest individual consumption is very small, and it is incurred in almost imperceptible portions. Where the arts or agriculture are concerned, the question, we submit, assumes an entirely new aspect. To those who use vast quantities of salt, who are consequently obliged to make a great outlay, for which there are frequently no immediate returns, the price of the article, and the duty it bears, become, of course, serious considerations, nor is it the probability that the tax will ultimately fall on the consumer of the article produced which can reconcile great dealers, who buy salt not to retail it but to use it in the arts or in agriculture, to the heavy investment of capital which may after all be unproductive. Where then the arts and manufactures of a country, the curing of salt provisions, agriculture or other causes demand the employment of salt in immense quantities, a heavy impost must necessarily be felt as a grievance, and will indisputably diminish consumption or largely encourage an evasion of the duties; but where there is no consumption of salt, except as a condiment, and *that* consumption is limited by religious feelings and observances, we would respectfully submit our doubts whether the poorest individual would materially feel any reduction in the price of† or in the impost on salt, so long as neither were so exorbitant as to place the article altogether beyond his reach.

10. This, we contend, is not the case in Bengal, and we think that our opinion is proved by the golah clearances or consumption, a consumption which need only be divided by the number of inhabitants, according to official returns already quoted, to show that each person actually consumes as much as he can use, or in other words, as much as the books of an extremely wealthy family show to be consumed by the wealthiest class in the country, which, on the principle of our illustration in the 8th paragraph, is of course as much as they desire.

11. Our inquiries, the result of which we have already had the honor to submit, substantiated the fact, that in the household of a great native landholder, with an income not short of two lacs of rupees per annum, the consumption of each individual was six seers of salt per annum. It would be a mere waste of time to employ any further arguments to prove

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* Say a family with an income of from 15,000*l.* to 20,000*l.* per annum.

† They would be gainers, of course, to the amount of the tax, but that amount, we contend, is so trifling that it must be an object of no consideration hardly to any individual.

Appendix, No. 142.

Report from the Board of Customs, 27 Jan. 1832.

prove that to such an individual, either in England or in India, it could be of very little importance whether his household expended one rupee's worth of salt each per annum or 15 or 13 annas' worth. It cannot for a moment be doubted that they consumed as much as they desired.

12. If, on leaving this class of society, we had discovered that, as we descended in the scale, or in other words, as we inquired amongst humble and poor individuals, we had found their consumption of salt decreased in proportion to their poverty, we could only have assumed that such persons did not obtain as much of the article as was requisite to their comfort, and the natural inference would have been, that the price, combined with the impost, placed it beyond their reach. But our inquiries amongst this last-mentioned class did not elicit this fact; on the contrary, although the average rate of consumption, as shown by the table submitted with our letter of the 9th July 1829, was under the rate we have always stated, or six seers per annum, we found that in some cases the taste of individuals led them to the use of rather more than that quantity; nor did their condition, though in the most humble class of menial servants and artisans, appear at all to limit their means for indulging in that taste. In short, as we have observed, the average consumption of the lowest class, to whom the price of salt might be an object, if the monopoly were so burthensome as its adversaries assume, was proved to be as great as that of the highest class, to whom the price could *not* possibly be any object of a moment's consideration, even if the cost of the article and the impost were both quintupled; for let us again inquire, of what importance could it be to an English gentleman, with a liberal fortune, whether salt was 1 *s.* or 10 *s.* a bushel, when the fiftieth part of one day's income would supply his entire household with that article for six months? Surely, if it was ascertained from an extensive and indiscriminate inquiry that every English artisan purchased, on an average, as much bread and as much meat daily as is consumed by the wealthiest merchant who employs him, it could not be argued that the prices of bread and meat, whether natural or enhanced by taxation, placed those articles beyond the reach of English artisans. Still it may be said, that they would consume more if those articles were cheaper; and this is the point which we have next to consider.

13. With respect to the two necessaries of life we have mentioned, we doubt whether, in the case supposed, the consumption would at all increase if mankind was content with as much as nature rendered requisite for health and comfort; but bread, at least flour and meat, may be prepared in a hundred luxurious modifications, and extreme cheapness in those articles would probably lead the poor not merely to supply their wants but to pamper their appetites. With salt, we submit, the case is widely different; it is a condiment, the excessive use of which is not only the reverse of an improvement in culinary preparations, but positively renders the food in which it is so used uneatable. No decrease in the price of salt would induce an individual to cast an ounce into a prepared dish, or to use an ounce on his plate, if we may be permitted such illustrations, when a drachm would be sufficient to give the desired flavour in either case, and when two drachms would not only destroy that flavour but make the food nauseous.

14. Still it appears to be argued, that at the present price of salt in Bengal, the people cannot get enough to give that desired flavour to their food, in other words, that they would take more if it was cheaper: but this brings the question to that point where, we submit, it is completely disposed of by the fact, that the rich, or those who *can* and who will use the quantity of salt requisite to their full gratification, consume no more than we find by actual inquiry (as well as by the golah clearances compared with the population) to be the average annual consumption per head for the whole people, viz. rather less than six seers per annum. To the rich, salt, for the mere purpose of alimentary consumption, must, we submit, be the cheapest of all culinary articles, even when subjected to the highest rate of impost ever yet laid on in any country; and wherever, as in Bengal, every man uses the same quantity of that article which he would use if possessed of great wealth, we cannot persuade ourselves that decrease in the price at which such a consumption is effected would materially add to that consumption, always begging it to be remembered, that by *that* term we intend to signify the quantity used by each individual with food.

15. We would again inquire, Why should it? Each poor man now consumes as much as the wealthiest. This is no assumption: we have laid before your Honourable Board the results of the inquiries on which we found our assertion. To give him salt for nothing would doubtless enable him to spend in other things the anna per mensem which he before spent in salt; and whether the tax should be given up altogether or not, is a matter of purely financial consideration; but if it was wholly repealed, still, it seems to us, that it would not enable an individual to eat with his daily food one half scruple more than he eats at present, or than is eaten at present by persons to whom it is of no moment whether they pay a few rupees a year for the salt they consume or only a few annas.

16. While we feel ourselves constrained to hold the opinion we have expressed, we are prepared to admit that our views would be materially modified if once we perceived any disposition to employ the article in question in large quantities for agricultural purposes, and in the arts. We cannot but feel that in such a case the impost on the article might be detrimental to undertakings in which it ought to be employed on a large scale. Twenty or thirty thousand maunds of salt would be no extraordinary expenditure in many speculations where that article is extensively used, and a lac or a lac and a half of rupees to be invested in an uncertain adventure might be a great obstacle to such an adventure even being attempted.

17. It is, however, sufficiently known that we have no demand for salt in this country for the purposes contemplated; agriculture and the arts are in too rude a state to create such

a consumption. In those districts where salt is made, and where it is to be purchased from the smuggler, where the monopoly is, in short, inoperative, and where there is consequently no impost to prevent the consumption of the article, still the people employ little, if any, even in the curing of fish. It is more congenial to their indolent habits, or it may be more in accordance with their taste, to dry the fish in the sun or by the smoke of a wood fire; yet with this one exception, we are not aware of a single purpose, besides the seasoning of food, at the time it is prepared for use, to which salt is likely to be turned in the Rowannah provinces. No art, therefore, no manufacture, no agricultural improvement, is checked by the system under which the article is taxed.

18. We may refer to a few more facts indicating with sufficient accuracy the limit of human consumption when salt is used *only* as a condiment, as in our Rowannah provinces. In the statement which accompanied our letter of the 9th July 1829, the consumption of the scholars of the free-school, as shown by the books of the establishment, was proved to be about 3¼ seers per head. It is hardly necessary to say, that in a public establishment, where the health of the scholars is concerned, and where the strict economy of private families is rarely exercised, it is impossible that there should have been any very rigid precaution adopted to prevent the consumption to the extent of each individual's taste of an article so cheap, in comparison with any other, as salt. We solicit permission indeed again to refer to personal recollection, and inquire whether any one remembers at an English school an injunction to the scholars to restrict themselves in the use of salt (except as far as their health might render it desirable), even when that article bore a duty of 4,400 per cent. on the production price, instead of 300 per cent. as it does here. We can have no difficulty in believing that the average quantity of food consumed by the scholars at the free-school fully equals the average quantity consumed by the same number of individuals taken indiscriminately from the poorer class of natives, yet we find that the consumption of the scholars per head did not much more than exceed half the quantity per head which is purchased by the people of our Bengal provinces, judging from the information we were at so much pains to procure; a fact from which we cannot but infer that the latter are not even careful to limit their purchases to the precise quantity they are capable of consuming, as would indisputably be the case if the monopoly bore upon them so heavily as its adversaries contend.

19. No artisan in England purchases two loaves when one will suffice for the consumption of his family, because the expense of bread is generally felt by an English artisan; but we will venture to say, that even the poorest English artisan, short of an absolute dependant on charity, never reflected whether he could or could not, by some management, save an ounce of salt per mensem in his domestic economy. If the pupils, then, of the free-school consume less than the quantity consumed by the poorest class of natives, as ascertained from actual investigation; if, again, the last-mentioned quantity is sufficient for the wants of the rich, to whom its cost is altogether immaterial, and whose consumption was also gathered from actual inquiry, then we must submit that there is every probability in favour of our assumption, that the poorest class (not including mere beggars dependant on the bounty freely given by the Hindoos) can purchase as much salt as they can possibly require without feeling the tax in the least degree an impediment to their use of the article, and that, consequently, if the tax was taken off altogether, they would not, indeed could not, consume more for alimentary purposes.

20. We have already brought to the recollection of your Honourable Board, that Mr. Colebrook estimates the consumption of salt in Bengal, where "*moderately cheap*," at less than six seers per head; he again observes, that a "consumption of seven seers (14 lbs. per head) exceeds all experience *in India, where salt is cheapest*." Dr. Tennant, a statistical writer of good judgment and much research, estimates the consumption at 4½ seers per head, without at all intimating an opinion that he considered it to be limited by the dearness of the article.

21. The monopoly of salt in Bengal has been frequently compared with the *gabelle*, but this comparison has given rise to many of those fallacies which encumber the consideration of the subject; indeed, in all comparisons between the salt tax in Bengal, and the impost on that article in European countries, or in the United States of America, one main error appears to have been perpetually allowed to embarrass and complicate the whole inquiry. Adverting to the gabelle, particularly, it is contended by the adversaries of our Bengal tax, to which it is compared, that as the reduction in the rate of the gabelle increased the consumption per head in France, and as that consumption was larger in districts where the gabelle was more moderate, so would a reduction of the impost in Bengal be attended by an increased demand per head.

22. The whole fallacy in the above argument appears to us to lie in the terms "consumption per head." In Bengal it is to be taken solely in its literal sense, viz. the personal consumption of each individual; but used with reference to the gabelle or other imposts on salt in Europe, the term "per head" includes all the vast expenditure of salt incurred in civilized countries in the arts and in agriculture.

23. What should we suppose of a writer who asserted that in a certain parish the consumption of salt was 1,000 lbs. per diem per head, if we did not recollect that this was a mere statistical mode (rather a loose one) of stating the quantity of salt consumed in a particular parish, as compared perhaps with the consumption in another; we should of course infer that a very small fractional part of the quantity mentioned was appropriated to daily use as a condiment, and that the rest was consumed in curing fish or meat, or in some manufacture. Newfoundland probably employs more salt than the most populous county in England; yet were a writer to state that a ton of salt per head per annum was consumed at St. John's,

III.
REVENUE.

Appendix, No. 142.

Report from the Board of Customs, 26 Jan. 1832.

and only 40 lbs. per head per annum at Liverpool, we should betray an extraordinary degree of credulity to imagine that salt could only be procured with difficulty by an inhabitant of Liverpool, or that he would consume a ton annually with his daily food if the article was as cheap as in Newfoundland.

24. Yet this, it appears to us, has been the loose and fallacious view always adopted when the Bengal salt monopoly has been discussed by many writers, who have made use of its assumed oppressiveness as an argument against the Honourable Company's Government. The statists of Europe are unable to imagine a country where the terms "consumption per head," are to be interpreted with the most rigid literality, and where even that consumption is limited by the customs of the people and by religious prejudice.

25. In France the reduction of the gabelle, in England the repeal of the salt tax, naturally increased the consumption not perhaps one ounce per annum "*per head*," if by that term we are to understand the quantity actually eaten with his daily meals by each individual, but many thousands of tons per annum in other ways[*]. The boldest experimental agriculturist, for instance, would pause before he covered extensive lands with salt at a guinea per bushel, merely to ascertain whether salt would improve their quality; but when the repeal of the tax lowers the article to its mere production price, or about 6 *d.* per bushel, he would not be esteemed rash who might use so cheap a material experimentally, even if the experiment failed.

26. The same argument is clearly applicable to the taxation on salt in connexion with the whole range of arts, and all processes in which that article is employed; but those arts and those processes must have existence in a country, or show some symptom of establishing themselves, or the argument is altogether futile, and its use can only result from ignorance or want of consideration, unless indeed it is employed, as we apprehend it to have constantly been, for the furtherance of a political object by the adversaries of the Honourable Company's Government. If the British public have long calculations placed before them, exhibiting, without any explanation, the simple facts that the consumption of salt in Great Britain exceeded 40 lbs. per head per annum, while the consumption of India is only 12 lbs. per head per annum, they naturally conclude, as the opponents of the Honourable Company's exclusive privileges calculate they will, viz. that so great a difference can only arise from the monopoly price interfering with consumption in this country, for it would be too much to expect the British public, or any other, to consider a question with a perfectly unbiassed mind; and even if they did consider it fairly, they would still, as a body, possess no data from which to seek the true explanation of the difference in the annual consumption, as compared with the population, of Bengal and Great Britain.

27. Owing to the absence of better information, we are obliged to refer to a very inaccurate work[†] for another fact connected with the consumption of salt by a people, exclusive of what is used in agriculture and the arts. As, however, the work in question is written by a professed enemy of the monopoly, we may perhaps use his materials when they happen to be in favour of the principles and calculations on which it has been conducted with some degree of confidence, as he certainly does not intend to present us with any likely to be so employed.

28. The writer to whose work we have adverted states, that the kingdom of the Netherlands is entirely supplied with foreign salt; as it is imported free on home bottoms, there is only an excise duty leviable, amounting to about 5 *s.* 3 *d.* per bushel, making the price of the salt, duty inclusive, 6 *s.* 1 *d.* per bushel; all salt used in arts and manufactures, in curing meat and the curing of fish, whether at home or abroad, as well as all refined salt exported, is duty-free; and even all crude salt re-exported is subject merely to a nominal impost.

29. Thus it appears that in the kingdom of the Netherlands no salt was liable to duty but that actually consumed in domestic economy, in other words, eaten with food or employed in its preparation just before it is consumed. The quantity of salt on which a tax was so levied, divided by the population, gives the real, not the nominal consumption per head, and gives to that term a signification precisely analogous to the signification of the same term as employed in our own calculations.

30. The quantity of salt on which duty was levied, according to the foregoing explanation, was 905,042 bushels, showing a consumption of salt for culinary purposes, or for use with food at the time of eating, of $8\frac{43}{100}$, say $8\frac{1}{2}$ lbs. per head[‡]. This result is so completely opposed to the preconceived notions of the writer, and so injurious to his theory (that 12 lbs. per head is a stinted supply to the people of Bengal), that he endeavours to account for the smallness of the Netherlands consumption per head in any way rather than admit that it is accurately known.

31. The cost to the Netherlands consumer of his yearly supply of salt is, including the tax, 1 *s.* $9\frac{15}{100}$ *d.* for which he obtains $8\frac{1}{2}$ lbs. of the condiment; in short, he pays little more than three-fourths of a penny per month. Now we would submit whether it is possible that the

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[*] Under the gabelle, most salt was consumed in provinces where that impost was lightest. This was natural enough, for manufactories in which it was requisite to employ large quantities of salt would naturally be attracted to those provinces by the lighter cost of the article.

[†] A pamphlet of Mr. Crawford's, full of extraordinary assumptions and miscalculations respecting the salt monopoly in Bengal, though otherwise ably composed, and well suited to the purpose for which it was written.

[‡] Mr. Crawford estimates the consumers at 6,000,000.

richest and best fed peasantry in Europe, as we believe those of Belgium and Holland are acknowledged to be, could ever be brought to reflect on the subject, or to afford a moment's consideration as to whether they paid three halfpence or three farthings monthly for the salt employed by them in domestic economy.

32. For our own parts, we entertain little doubt but that the consumption in the Netherlands for domestic purposes, as ascertained by the excise realized, is very nearly the true one, and only limited by the pleasure of the consumers, who, using more salted provisions * than are used in Bengal, thence consume a smaller quantity of salt in other shapes per head than is consumed in Bengal; and we must be permitted to doubt whether the total repeal of the salt tax in the Netherlands would at all add to the demand for salt in that country, unless, indeed, the excise system there is such that, as in England under the salt-tax, people pay duties, or relinquish speculations, or used smuggled salt, rather than go through the troublesome official forms and execute the bonds requisite to secure drawbacks, or obtain remissions on salt exported or used in arts and manufactures.

33. The work we have referred to gives a table, which shows that in France, under the gabelle (which impost averaged 1 *s.* $11\frac{47}{100}$ *d.* per head) $15\frac{39}{100}$ lbs. per head was annually consumed, or to leave that inaccurate term, as applied to the consumption of a country abounding in arts and manufactures, 6,818,736 bushels were consumed by 24,800,000 people. In the same country, under a duty which, divided by the population, averages 1 *s.* $7\frac{2}{100}$ *d.* per head, 32,000,000 of people consumed 79,600,000 bushels of salt; here we perceive that while the population increased one-third the consumption of salt only increased one-seventh, although under the gabelle or monopoly, the article paid a duty averaging 4 *d.* per head per annum *more* than it paid under the tax or excise.

34. Leaving the writer from whom we have quoted to explain results so much opposed to his opinions, we shall avail ourselves of another of his statements, which goes far to explain our own views. " Salt in France," he observes, " for 15 years after the destruction of the gabelle in 1791 was exempt from all impost; this was of course followed by great advantages: marshes incapable of cultivation were converted into salt-fields (marais salans), improved processes were applied to the manufacture of salt, production of course was greatly increased, and consequently increased consumption followed. *The agriculturist could now afford to apply salt as manure, and use it more liberally in feeding and fattening of cattle, and hence a great improvement in the culture of the olive and in the rearing of stock.*"

36. We have no doubt that the above statement is essentially correct, but the writer is speaking of France, not of Bengal. Neither does it appear on record that even in France people ate more salt at table after 1791 than before that year. They might have used salt in improving their olives (here we have none to improve), or in the thousand other branches of agriculture; but does any one who knows Bengal imagine that the natives would take the trouble to manure their rice fields with salt, even if they got it at the production cost. As for " feeding and fattening cattle," for whom are they to be fed or fattened, but for a few Europeans, who pay sufficiently high for the small quantity of meat they consume to reimburse any feeder, although all the salt he used bore ten times its present price. It is well-known that the wretched Bengal bullock scarcely receives from his owner that description of fodder which requires nothing but the trouble of collecting it. Is it likely then that he will give to his cattle anything that costs money? In short, all the speculations we have seen respecting the consumption of salt in India are applicable not to Bengal, but to a country five centuries in advance of any part of these provinces. People who have not yet attained a greater proficiency in husbandry than that recorded by Mr. Colebrook are not very likely, for some years to come, to realize those speculations, which assume that 200,000 tons of English shipping † would be required to transport salt to Bengal, for the use of the arts and agriculture in this Presidency, if it were not for the monopoly.

37. With respect to the 11th paragraph of the Honourable Court's letter, we beg permission to observe, leaving for future remark the subject of opening golahs at fixed prices, that we are now proceeding on the principle of adding a small quantity annually to the amount of salt sold. Our correspondence with Government will have shown the Honourable Court that we consider the market to have been considerably relieved by the limited sale of 1830-31 ‡. Having effected this object, if not quite to the extent we should under other circumstances have ventured to propose, yet to such an extent as considerably lessened the embarrassment which existed, we are freed from the only objection we felt to recommending an annual extension of the quantity of salt put up for public sale. On the contrary, the natural increase in population, though it has been subjected to a very unusual check in this country §, demands an increased supply; indeed we are only proceeding with the system which has long been followed ||, but which it appears to us was at one period pursued to an extreme, with a discretion as questionable as the object was humane.

38. The market, however, having partially recovered, as we are induced to hope, from the effects of a forcing and bounty system, we have no difficulty in concurring entirely in the

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* Duty-free, as already explained.

† Another writer assumes, that a supply which would require 640,000 tons of shipping for its conveyance might be profitably sent from Liverpool to Calcutta.

‡ *See* Report of 20 January 1831.

§ We advert to the ravages of the cholera morbus for some years past.

|| As explained in the letter addressed by us to Government on 9th July 1829, and borne out by the Tables submitted.

the necessity of steadily adding to the annual supply put up for sale, not because more salt will be consumed by the existing population, but because that population must, according to admitted calculations, increase. The addition, however, we conceive, should not be made with precipitation, which, it appears to us, has already defeated the object in view, by glutting the market more than once, and which would no doubt produce the same result, beneficial neither to the consumers or to the State, if the supply was suddenly and inconsiderately increased.

39. For 1830-31, a sale of 42,00,000 maunds was sanctioned by your Honourable Board; in the same years, as we have already had the honour to report, more than 47,00,000 maunds were cleared from the Government golahs. In our own minds we have not the slightest doubt that this clearance would never have taken place if, instead of 42,00,000 maunds, 48,00,000 had been put up: the price of salt at the public sales, and consequently the salt Revenue, would have fallen; but the clearances from the golahs would not, we contend, have been greater, even if they had been so great. On this point, however, we beg more particularly to refer to our report of the 20th January 1831 *.

40. With reference to the remarks in the 12th paragraph of the Honourable Court's letter, quoted in the margin, we would respectfully submit that we do not comprehend how, on the principle assumed by the Honourable Court, the balance of sold salt in store at the Government golahs could have so materially increased. It is true that, presuming a combination amongst a set of individuals scattered over all parts of a great territory, the merchants might, as a matter of policy, leave a certain quantity of the salt purchased by them uncleared in 1829, if they imagined that by doing so they could induce Government to reduce the quantity to be put up for sale in 1830; but surely had this system been a regularly organized scheme, it has been carried on at a cost wholly irreconcilable with our ideas of the native character, and totally disproportioned to the object in view.

12. "We do not think that it is evidence against the making of such an experiment, that the merchants, when the sales have been large, have been dilatory in making clearances from the golahs, and have left a quantity on hand till the succeeding year. It was obviously the interest of the merchants to keep up the retail price, and if they entertain the hope, that by reserving a portion of the supply of the present year, they should induce the Government to lessen the supply of the subsequent year, so far as to keep up the price in that year to the same level at which they had retained it in the foregoing year, they were relieved from the apprehension of loss on account of the quantity remaining in store. If they had been well assured of your steady perseverance in keeping up the augmented supply, the dread of a still greater reduction of price in the second year would have prevented them from keeping back any portion of the supply of the first. We are of opinion, therefore, that the delay of the merchants in clearing the golahs, is no proof that the market was incompetent to take off a greater quantity at a smaller price."

	Mds.		*Mds.*
Sold in 1791 -	30,15,735 - - -	Cleared,	30,15,735
— 1792 -	32,50,000 - - -	—	32,50,000
— 1793 -	35,66,231 - - -	—	35,66,231
— 1794 -	34,00,000 - - -	—	30,20,967

41. In the first years of the monopoly on its present footing, it will be remarked that all the salt sold was cleared annually; we can only account for this by supposing that it found a market. In 1790 maunds 31,00,000 were sold and cleared; in 1794, maunds 34,00,000 were sold; and in 1795 appears the first record of a balance of salt remaining uncleared. It is, to say the least of it, a strange coincidence, that the merchants should not have thought of the scheme of leaving a balance, in order to reduce the succeeding year's sales at an earlier period. To us it rather appears possible, that they might have been really embarrassed by the increase in the quantity sold in 1793 and 1794, and left the balance, because they could not find a market for it.

42. At all events they must have felt, if their scheme was preconcerted, that it was a complete failure, for it was not followed by any reduction in the quantity put up for sale in 1796, that quantity being precisely the same as in 1795, or maunds 36,00,000, still a balance remained at the end of 1796; and although that was followed by some reduction in the quantity advertised for sale, yet, taking the whole series of years from that period, there has been, it is evident, a continued struggle, on the part of Government, to force salt into the market, attended by a continually-increasing balance in the golahs of salt purchased by dealers, which we believe the merchants could not, and which the Honourable Court think they would not, clear out.

43. At length the balance became as heavy as 13, 15, and even 17 lacs maunds of salt; part of this quantity was undoubtedly not paid for, because the purchasers at our sales have three months' credit, but eight or nine or ten lacs were paid for. If this amount was kept in the golahs by the purchasers, and a capital locked up of from 30 to 40 lacs of rupees, merely as an experiment, which, if successful, could only end in a withdrawal, by Government, of two or three lacs of maunds from the quantity contemplated to be sold (but which generally ended in no reduction of that quantity whatever), it was surely the most extraordinary infatuation which ever possessed a commercial body. In 1817, 44,00,000 maunds were sold; at the end of that year there was a balance of sold salt on hand of 8,38,000 maunds; no reduction, however, was made in the sale of 1818, which was 47,00,000 maunds; a balance ensued of 8,96,000 maunds; still there was no effect produced by the system of the dealers, if it was one; for, in 1819, maunds 48,00,0000 were sold; a balance of 7,48,000 maunds sold salt, and an unprofitable investment of about 30,00,000 rupees of the salt dealers' capital was the result. Yet even this failed to accomplish the views of the merchants, if they entertained the scheme ascribed to them; for, in 1820, there was a sale of 49,00,000 maunds; in

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* In 1831-32, 46,00,000 maunds were sold, but only 44,25,000 maunds have been cleared, as reported in our letter of the 19th instant.

Appendix, No. 142.

Salt Monopoly.

in 1821, the same; and, although in 1822 there was a reduction to 46,00,000 *, yet the three following years show increased sales of 50 lacs of maunds in each year; and at the end of the third, or 1825, a balance of sold salt had accumulated, amounting to 15,40,000 maunds, involving an unprofitable investment of about half a million sterling, which, had the merchants not been compelled to make it to save themselves from ruin, would probably have flowed into more natural channels, and promoted the general prosperity of the country.

44. It is quite evident, we think, from the preceding brief statement, that if the merchants ever attempted systematically to practice the scheme ascribed to them, viz. that by not clearing " a portion of the supply of the present year, they would induce the Government to lessen the supply of the subsequent year, so far as to keep up the price in that year to the same level at which they had retained it in the foregoing year;" if, we submit, the merchants ever contemplated advantage from such a scheme, their calculations must be admitted to have been singularly unsuccessful. Neither do we think it at all likely that the plan would have been persevered in, in the face of their own constant experience that Government, year after year, with very rare deviations, persisted in adding to the quantity of salt put up for sale.

45. We have, as your Honourable Board are aware, invited the European mercantile community to enter into the salt trade. Surely it will be admitted that the assumed holding back of salt on the part of the native dealers could not fail to stint the consumption supply in the interior, and that such a limitation would naturally be attended with high retail prices. Under such circumstances we submit, whether any consideration would be likely to deter the active and energetic European speculator from purchasing salt, and pouring it into that part of the country which the presumed chicanery of the native dealers must have left unsupplied, or scantily provided with salt. The sole result, however, of our efforts to induce the British mercantile community to verify the truth of their own theory, that the salt market was under supplied, and, *consequently*, if Europeans were admitted into the salt trade, both commerce and the people would be benefited; the sole result, we repeat, of our experiment was a speculation, supported by one house, in a few thousand maunds of salt, which sold so badly (no great proof of an under supply) that it was never repeated.

46. We are not so visionary as to assume that a mercantile concern should squander its capital for the purpose of ameliorating the condition of a people. That in a government like ours is the care of the supreme authority; but after an outcry had been made year after year, principally by the British merchants in Calcutta, that the salt market was under supplied; that very different results would follow the admission of British speculators; and that humanity, as well as the prosperity of the country, demanded their admission; there was something almost ludicrous in the insignificant experiment which followed so much profession and such unimpeachable theories. From the date of that experiment, not a single lot of salt has been purchased by an English merchant.

47. For our own parts we feel persuaded, and our persuasion is founded on information from disinterested parties acquainted with, though not engaged in, the traffic, as well as upon returns, showing the selling prices of salt in all parts of the Rowannah Provinces, that the profits in the salt trade are far too small to tempt or to satisfy an European dealer. The native trader makes a livelihood by the traffic, the European wants to make more than a livelihood. One inference, however, we cannot avoid drawing from this state of affairs, viz. that it may be viewed as an additional corroboration of the justness of those impressions which, we lament to find, have met with so much odium in some quarters, and with such cold and doubtful assent in others, for it cannot be imagined that the following conditions could be co-existent: 1st, A great supply of one of the first necessaries of life in the warehouses of dealers, who are losing interest on capital invested in the article; 2d, The market under supplied with that article; and 3d, So small a profit obtainable upon that article in the market as not to remunerate other parties who are tempted to speculate in it (in addition to the ordinary dealers), and who yet do not pay a higher price for the article at the place of production, or first sale, than was paid by the ordinary dealers.

48. Had we been less confident of the correctness of our own impressions with respect to the salt market, we should have anticipated nothing less from the opening of that trade to Europeans than the immediate investment of a great capital in salt speculations by the principal houses of agency in Calcutta. No conjuncture could have been more favourable: the regular dealers were in a state of extreme embarrassment, owing to many causes, fully explained in former reports to your Honourable Board; chars and rowanahs were being mortgaged or pledged at very low rates; and salt purchased by dealers, but still in the Government golahs, might have been bought at or below the price it had originally realized at the public sales; nearly the whole quantity of sold, but uncleared, salt in the Government golahs might have been purchased from the holders, who were in great difficulties, at a moderate rate, and poured into the unsupplied market. The price at the current public sales was uncommonly low †, so that, according to assumption, each peasant would have consumed a greater quantity of the article than before. But there is a great difference be-

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* A reduction of three lacs maunds produced by years of contrivance (according to the theory adopted), and a sacrifice of interest on capital invested, which would have paid for three lacs of maunds of salt twice over.

† The salt was purchased in 1828 at an average price of Sicca rupees 320.4. per 100 maunds. It was at this period that the European capitalists were invited to enter the trade.

tween starting a theory, especially if it be of a nature to excite popular sympathy, and being guided by it. The British mercantile community in Calcutta were much too wise, or too indifferent to small profits, to put the truth of their own speculations with respect to salt to a practical issue. The result, therefore, has been as we have explained; nor do we see the slightest symptom of Europeans venturing on a traffic so little lucrative, even though the difficulty of employing money in any way is one of the loudest complaints of the day.

49. We now request permission to advert to the remarks of the Honourable Court respecting the opening of the golahs in the 13th and two following paragraphs of their communication.

50. We must, in the first place, solicit permission to remark, that certain sentiments quoted by the Honourable Court in the 14th and 15th paragraphs of their letter as *ours*, are not precisely those of this Board; our views were certainly adverse to the scheme of opening the golahs, but the arguments against that system, adverted to by the Honourable Court, are as much, or rather more, the arguments of Government than our own. We quote in the margin the passage from the orders of Government on this subject. Our own observations on the *favourable period* for opening the golahs, if it should be considered desirable to try the experiment, ended with the words "establishing a submonopoly." The observations of Government begin with, "Nevertheless, the departure from the established course," &c. &c., while the termination of the whole argument adverts to a fact which Government could alone take upon itself to declare, viz. that financial considerations would not for the present render it judicious to deviate from the usual mode of conducting the department.

51. We have not, since the period when your Honourable Board decided on the subject, failed to give further consideration to the expediency, or otherwise, of selling salt from the golahs at fixed prices, and we have no hesitation in stating that additional reflection has in nowise altered our own opinions concerning the uncertainty and inexpediency of the measure.

52. It appears to us that one principal difference between open golahs at fixed prices and our present system of public sales would be the following: Under the present system it has never been our object to raise the largest salt revenue *possible*, but to raise a declared rate of impost, which the law fixes at three rupees per maund*, (and which we have understood to be looked on by Government as a fair rate of taxation,) on the largest possible quantity of salt, in other words, to keep in view more the comfort of the people than the mere productiveness of the tax.

53. But it could not, we submit, be expected that any such considerations would influence private traders. Our principal and most anxious object is to keep the markets well supplied; the private trader would care very little whether they were well or ill supplied, so long as his own speculations were profitable,

Para. 13. The arguments by which the Board dissuaded you from opening the golahs at a certain fixed price, and in this manner trying how much would be taken off for consumption, under a slight reduction of price, an experiment which apparently would be attended with very little risk, appears to us likewise to require consideration.

14. They told you that "the departure from the established course must operate to derange, in some degree, the existing methods of supplying the interior, and hence would not be free from risk." This supposition appears to us to be groundless. The merchants now buy at your sales, and take the article out of your stores at such times and in such quantities as suits their convenience for transmitting it into the interior. Their having it in their power to go to your stores, and purchase the quantity which they need, at the time when they need it, does not appear to us to necessitate any derangement of the existing method of supplying the interior.

15. They further assured you, "that under the necessity of clearing salt actually purchased, there would be a stimulus for carrying the article into the interior, which not being felt, under the assurance of always being able to obtain it when wanted for a speculation, would operate to make the plan of fixed sales more favourable for the consumer than that of fixed prices, besides that the former was, in many respects, more favourable to the Revenue." We think that these are inferences too hastily drawn. The stimulus for carrying the article into the interior is, in all cases, the profit to be made by the transaction. The necessity of clearing the salt purchased at the sales cannot have the effect ascribed to it, because, practically, it has no operation, it being one of the statements of the Board that the clearances are not made. One of the effects, indeed, which it seems reasonable to anticipate from keeping the golahs open for the supply, at all times, of all demands, is, that of a regular supply to the consumer; because, in that case, every person, without exception, can send salt into the interior, whenever the profit is such as to afford him the inducement, whereas, when a few merchants, at your fixed sales, take off large purchases, the whole quantity sold, they can afterwards, by withholding supply, exercise, for their own advantage, a great degree of control over the price. That the selling at a fixed price should be more unfavourable to the Revenue, if the quantity sold, and the price at which it is sold, are the same, is impossible. If the price be lowered by Government, on purpose that the experiment may be tried, whether the lowness of price will not be compensated by increase of consumption, that is the Government's own act, the consequences of which it is willing to try; consequences wholly distinct from those of a difference in the mode of conducting the Government sales.

"The question that next arises is, whether it will be more beneficial to allow this to find its way into the interior by fixing a price, on payment of which any dealer shall be entitled, at any time, to receive salt in any quantity, or to sell the quantity so assumed to be sufficient as heretofore. Doubtless, *as observed by the Board*, the present is a favourable season for trying the experiment of a fixed price, for the quantity in store is so large as to preclude the possibility of the whole being brought up for the purpose of *establishing a sub-monopoly*. NEVERTHELESS, THE DEPARTURE from THE ESTABLISHED COURSE, as it must operate to derange, in some degree, the existing methods of supplying the interior, would not be free from risk; and there is reason to believe, that under the knowledge of the necessity of clearing salt actually purchased, there is a stimulus for carrying the article into the interior, which not being felt, under the assurance of always being able to obtain it when wanted for a speculation, must operate to make the plan of fixed sales more favourable for the consumer than that of fixed prices; besides that, the former is, in many respects, more favourable to the Revenue. On the whole, therefore, although his Lordship in Council would be very desirous of giving to the plan to a fixed price a fair trial, if the circumstances of Government would allow of the experiment, he has resolved, that at present it would be injudicious to make any deviation from the usual mode of conducting the department."—Extract from Mr. Secretary Prinsep's Letter, of the 21st November 1828, to our Board.

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* Of course, if this rate is looked upon as too high, the remedy is very simple: nothing more is requisite than a reduction of the customs duty on the importation of foreign salt from three rupees per maund to two, or any other amount which might be considered equitable. The deficiency in point of Revenue which might attend such a reduction is a financial consideration solely.

profitable, and at all events, it cannot be doubted that he would endeavour to obtain the largest possible revenue on the smallest possible quantity of salt.

54. Competition, it may be said, would cure this evil, which we think would attend opening the golahs at fixed rates, and the Honourable Court appear to advert to that remedy in the 15th paragraph of the communication on which we submit these remarks; but it is almost unnecessary to point out to your Honourable Board the very slow progress of competition in this country, and why should it be more rapid in its operations under a system of sale from the golahs than it is at present?

55. If competition would clear salt from the golahs when offered for sale at fixed prices, (and no man had one rupee invested in salt beyond what he pleased to invest at the moment he removed the article from the Government stores), why should the same spirit of competition not lead to a reduction of the stock paid for and left in the hands of Government now? for the wants of the Mofussil markets are the same, and it is just as free to any one to enter the salt trade now as it would be under a system of sale from the golahs. The stock of uncleared salt adverted to belongs to as many individuals, in all probability, as would purchase under any other scheme. There is nothing to deter new speculators from entering the trade now; and we have shown, we trust, that the idea of a combination to keep salt in the stores for the purpose of reducing the following year's sale cannot have any reasonable foundation.

56. Indeed we look on any combination among the whole body of salt merchants as altogether imaginary; for independent of the extraordinary difficulty, we may say impossibility, of carrying on the concerns of a sub-monopoly the members of which are scattered over an extent of country so great as that comprehended within our Rowanah limits *, we have only to refer to the fluctuating prices of salt to show either that there is nothing in the shape of a sub-monopoly, or if it does exist, that it must be composed of people so wholly divested of common sense as to be unfit to conduct the most ordinary concerns of life.

57. Surely it would be an inexplicable species of sub-monopoly, the partners in which would compete with each other; yet at almost every sale the price of salt fluctuates nearly as fast and as frequently as the lots are put up, while the fluctuations are still more marked between one sale and another, and although if those fluctuations usually went *against* Government, such a circumstance might be accounted for (if the supposition of a sub-monopoly was consistent with any fluctuation whatever), yet we are wholly unable to fancy an explanation which should develope the cause of those fluctuations when they operate just as frequently and as heavily against the purchasers. We feel assured, from long observation, that there is no more foundation for the apprehension of a sub-monopoly of salt in Bengal than there is for apprehending a sub-monopoly of opium, sold nearly in the same way, and at the same place, or than there can be for the same apprehension with respect to the tea trade in Great Britain. Men of capital will doubtless in all commercial transactions be able to exercise some influence on the markets, but we doubt the engagement of any *great* capitalists in transactions so little profitable as those of the salt trade would appear to be. At all events, this species of legitimate influence is all that can be apprehended as approaching towards sub-monopoly, and it would exist to the same extent under a free traffic in salt.

58. It is almost useless, however, to enlarge on the comparative merits of the public sale and golah sale systems; we have frequently expressed our opinions on the subject, and we are free to confess that we have found no reason to alter them. It appears to us that the system of public sales works well. Our opinions on that point may be incorrect, but while we hold them, we could scarcely be expected to recommend in substitution a scheme that *might* materially affect the Revenue without benefiting the community. We see no reason, in short, for abandoning a certainty for an uncertainty, unless something beyond mere theory is brought in support of those vague assertions, so constantly urged by the adversaries of the Honourable Company's Government, that the method of administering the monopoly imposes unnecessary hardships on the people.

59. One thing is quite certain, viz. that experiment alone can determine the point at issue; but with the views we entertain, it is impossible we can take the responsibility of advising such an experiment. Is it for your Honourable Board to determine definitively whether our arguments against its being hazarded have any validity or not, and we shall anxiously await the orders of Government on the whole subject.

60. It is our duty, however, to offer the following further remarks on the point, and with those we shall conclude our observations on sales from the golahs at fixed prices, nor should we intrude them at all, but that they are necessary to assist Government in any consideration they may be pleased to afford to the projected change in our salt system.

61. A separate

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* It must be remembered that most of the salt merchants reside at the great marts where salt is retailed, as Patna, Dacca, Moorshedabad, &c., and employ agents in Calcutta to purchase for them at the public sales.

Appendix, No. 142.

Report from the Board of Customs, 26 Jan. 1832.

61. A separate price must be fixed on the salt in the several golahs of each of the agencies*, or else the salt must be collected in one central golah in each division, which would increase the charges of transportation from the places of manufacture very considerably.

62. A heavy increased outlay must be incurred to secure such a stock of salt, beyond the ordinary manufacture, as should enable the department to meet demands to the extent contemplated by the advocates of the projected system, say 60 or 70 lacs of maunds, involving an increased investment of 15 or 20 lacs of rupees, in addition to the present expenditure, for although we believe no such demand would take place, yet it would be necessary to provide for its possibility.

63. The foregoing are mere matters of expenditure and detail connected with the department only, and might not be considered as impediments to the introduction of the contemplated scheme, but another circumstance requires more serions consideration, viz. whether in the event of the experiment failing, either from a deficient Revenue or an ill-supplied market, any attempt to return to the present system would not be met by almost insuperable difficulties; for instance, without a pledge that Government would abstain from interfering in any shape with the market, but leave it to be supplied by clearances from the golahs, the scheme could not possibly work. No dealer would of course lay in a stock of salt with the chance that a resumption of the monopoly system, or some other great change might alter the whole state of the market. A pledge, therefore, that it should be left to regulate itself would be indispensable, but if after such a pledge it *was* found necessary, say for the comfort of the people, to return to the system of public sales, it would be impossible not to admit claims for compensation to an enormous amount from salt holders who had speculated on the faith of being freely at liberty to sell as much or as little salt as seemed expedient to them, and at the very highest price they could contrive to obtain for it.

64. It is further deserving of attention, that in the event of opening the golahs at fixed prices, some arrangement would be necessary with the holders of paid for, but uncleared salt, lying in the Government stores. Purchasers are now allowed by the Regulations one year for the clearance of their salt†. If the golahs were to be opened at fixed prices, either such salt must be taken off their hands, or the price of the salt to be sold from the golah must be fixed with reference to that lying perhaps in the same golah, which has already been paid for by the proprietor. It might happen that the price paid for the salt in question was very high; fixing *that* price, therefore, for the whole salt of the same golah, would be virtually to close it until it pleased the proprietor to clear his already purchased salt. His claim for consideration might indeed even take a wider range, and he might say, "Government cannot equitably sell salt from any golah at a lower price than I paid them for mine, as that would be directly preventing its sale, or compelling me to dispose of it at a loss." To meet these objections, nothing more would, to be sure, be necessary than taking the salt back at the price for which it was purchased, or paying the holder the difference between that amount and the price at which the golahs were ordered to be opened, but as from seven to ten lacs of maunds might be found in the state we have adverted to, the department must be prepared to refund more considerably than would in all probability be desirable in the present state of the public resources.

65. None of the foregoing considerations, we are aware, will be permitted to weigh either with the Honourable the Court of Directors or your Honourable Board, if our opinions with respect to the state of the salt market in India, and the effect of the monopoly on the public comfort, are not honoured by the complete concurrence both of the home and local Government; but it is our duty to point them out, lest they should be overlooked in the consideration of a very intricate and weighty question.

66. We should be presumptuous to say that the scheme of golah sales could not *possibly* succeed, and that the contemplated difficulties would *certainly* occur; but we cannot avoid an apprehension that they might occur, and at all events the possibility is a matter for grave consideration, when, to us at least, there seems to be no sufficient reason to incur the risk of placing so great an amount of Revenue in jeopardy. If the case was once made out by dispassionate evidence that the supply of salt through the channel of the monopoly was insufficient, that the price placed it beyond the reach of the people, or stinted their consumption, we should be the first to recommend any system which might promise to decrease such evils, whatever risk to the Revenue might attend its adoption; but so long as we maintain our present conviction that the salt monopoly is only burthensome or vexatious to the public, in common with every other tax; is not more so than the majority of imposts, but is, on the contrary, less felt than most of those which form the Indian Revenue, or we may say the revenue of any other country; so long, too, as we have the authority of your Honourable Board for assuming that the finances of the country are not in a state to encounter either risk or difficulty, it cannot, we submit, reasonably be expected that any proposition should come from us which would, according to our judgment, be likely to place in peril a branch of public resources characterised by Mr. Tucker‡ as that "upon whose stability and permanency we can most confidently rely."

67. We

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* Bearing some definite proportion to the present prices, which vary considerably at each ghaut or golah, or golah station.

† Paying golah rent after three months from the date of purchase.

‡ In his "Review of the Financial Situation of the East India Company."

16. " The Board give it as their opinion, that the tax on salt, as now paid by the people, is little felt. Inferences of this sort, however, should be very cautiously admitted. The sum paid by each individual is indeed inconsiderable, but when we compare it with the small amount of the earnings of a poor ryot, the proportion does not appear to be small."

67. We shall proceed to offer a few observations on the 16th paragraph of the Honourable Court's Letter, quoted in the margin.

68. We are unable to persuade ourselves that the poorest individual in the Rowanah Provinces (exclusive of course of such as are in all countries supported by charity) feels the salt-tax so onerous an impost as the paragraph quoted would seem to imply. Neither do we perceive how the impost would be rendered more bearable by an increased supply, if (as assumed) that extension would lead to an increased consumption; for although the salt would be cheaper, yet, if each individual's consumption increased in proportion to the fall in price, the amount of taxation on each individual would remain just as at present. The only difference would be, in point of comfort, to the consumer; the deduction from his gains as a labourer, for the use of the State, would continue the same; in other words, the proportion which the tax would bear to his earnings would not be reduced by his consuming 12 seers of salt per annum at half an anna per seer, instead of six seers at an anna per seer.

69. We must, however, be permitted to doubt, first, whether, considered with reference to the ryot's means, (the wealthier class it is not necessary to take account of in such a question) the salt-tax is burthensome; and secondly, to submit that it is in reality less burthensome than at the introduction of the monopoly.

70. The salt-tax is, we believe, almost the only tax which a labourer receiving a monthly or daily stipend cannot avoid paying, or can only avoid paying by denying himself a necessary of life; we mean that hired labourers *not* residing in towns,* and using few articles, the prices of which include custom duties; in short, the mass of the poorer class pay very little, either directly or indirectly, towards the expenses of the State, beyond their contribution through the salt-tax. A man who frequents the licensed abkars, or who purchases articles imported from Europe, or manufactured and subject to duties in India, makes a further indirect contribution; but the poorest class, those we have principally to consider in discussing this question, add but little in those modes to the general Revenue. The habits and customs of the people are a sufficient assurance of this. The means of fabricating the simple clothing of the poorer description of ryot are generally to be found round the village in which he resides, or the cloth he wears has only paid the exceedingly light transit duty leviable on raw cotton. No impost is levied on the tobacco, oil, ghee, &c. which is produced and consumed on the spot: it is probable that the only articles in his possession which have ever been subject to an indirect tax are the few brass vessels which descend from father to son, and which, in the shape of unwrought metal, have paid custom duties.

71. If he is more wealthy, he of course wears the finer description of cloth, which has probably been manufactured elsewhere, and paid transit or importation duties. He uses also in his domestic economy many articles which the village cannot produce, and which have been subjected to taxation elsewhere and in other shapes; but to this class the salt-tax cannot possibly be worthy of consideration. The body to which we advert is the great mass composed in all states of the *poorest* of the people; and if we can make out that the salt-tax is not likely to be burthensome even to that class, we trust it will be conceded that it is not likely to be felt so by any.

72. Assuming, then, that a common labourer or cooly receiving three rupees per mensem (which is about the average rate of cooley hire in the Lower Provinces†) consumes six seers of salt per annum, subject to an impost of three rupees per maund (which the tax may be said to be), or one anna two pice per seer, his contribution towards the expenses of the State is about the 82d part of his income, or less than one and a half per cent. Now, we are not prepared to believe, that in any part of the world a taxation of double that amount would be considered burthensome, if the payer was subject to no further impost, in any shape; and we believe that the great bulk of the poorest class in the Lower Provinces are not‡, for the reasons already assigned.

73. It must be much the same thing to a poor man in whatever country he resides, that a certain *proportion* of his earnings goes towards the expenses of the Government under which he

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* And consequently, not liable to the indirect operation of the town duties.

† The present rate of cooley hire in Calcutta is from 4/ to 4/8 per mensem.

‡ We do not of course advert to the land-tax, the peculiar nature of which is thus characterised by the Sudder Board of Revenue in the Western Provinces in a recent communication to our Board: " In the opinion of the Board the Land Revenue of this country cannot be likened to the imposts which are commonly called taxes in Europe, either in its effect on the property of individuals, or on the interests of persons, so far as high or low prices are concerned, who live within the range of its exaction. It forms a part of the land-rent of the country, which exists, of course, independently of all Government arrangements, and has from time immemorial, or at all events from a date antecedent to the origin of any existing proprietary interest in land belonged to the ruling authority; and if it were a question whether the State should cease to take it in future, it might not be easy to determine to whom it could equitably, and with the greatest advantage to society in general, be given. If the appropriation of a part of the land-rent by the Government of the country operate at all as a tax, the Board presume it does so in opposing some impediment to the accumulation of wealth, because a Revenue thus taken is almost always applied to purposes which cause it to be consumed as income, whereas, if it were left in the possession of any class of individuals, a part may be saved and used as capital in aid of further acquisitions."

Appendix, No. 142.

Report from the Board of Customs, 26 Jan. 1832.

he lives. To say that such a one pays five pounds per annum in England in various taxes, and one pound per annum in India, is little to the purpose, because the first impost may be more easy to bear in Great Britain than the last here, but the relative weight of taxation may, it appears to us, be fairly estimated with respect to the same class of people in any two countries, if it be calculated what *proportion* of the income of an individual of that class is taken in the shape of imposts in each country.

74. We must be permitted to doubt whether in any country with a regular Government a lower rate of taxation exists, including all imposts direct and indirect, than two per cent. on the income of the payer; neither should the mode of paying the tax under consideration be lost sight of, for conceding that it must be paid, (as the impost is levied on a necessary of life,) yet there is that advantage to the payer, which is characteristic of all indirect taxation, he may lay in his stock of salt when the article happens to have fallen in price, or he may purchase it in the quantities requisite for daily consumption with as many cowries as are equivalent to the thirtieth part of an anna, or in English money about the fourth part of one farthing, which we estimate to be the daily amount cost of the salt, including all charges, and the tax where that article is retailed at a rate higher than the average price which the article bears in the Rowanah provinces.

75. But if we could find any reason to believe that the salt-tax was burthensome to the people at large, or we should rather say to that class who could alone feel it onerous, we should still have abundant grounds for thinking that it has become decidedly less so since the first establishment of the monopoly on its present footing.

76. In corroboration of the correctness of this assumption, we have the honour to submit the accompanying copies of letters and statements from Land Revenue officers in various and far divided portions of those provinces through which the monopoly extends its operations.* The statements adverted to exhibit so remarkable an increase in the rate of wages since the year 1790, that if we had obtained the information from one quarter alone, we should have been dubious of its accuracy; we have, however, made personal inquiries amongst intelligent native landholders and others, and their reports are entirely corroborative of the facts stated by the several collectors.

77. While we refer generally to the fact that the rate of wages has advanced out of all proportion to the increase in the price of salt, we shall select a single instance, as best calculated, in our opinion, to show the effect of such increase with reference to the salt tax and its payers amongst the most humble classes of society.

78. Taking the 24 pergunnahs then, though the rates there are by no means so favourable to our hypothesis as those exhibited by some of the statements from other collectorships, it appears that a common cooley could earn in 1790, sicca rupees 24 per annum. In the same year, the price of salt (as shown by the table which we have already had the honour to submit) was 243. 7. 3. per 100 maunds, or taking the average of the five first years in the table already adverted to *, 270. 8. per 100 maunds, being about sicca rupees 2. 11. 3. per maund, or one anna one pice per seer. Assuming the consumption of six seers per head per annum, this calculation will show the amount paid by each cooley for salt to have been a very trifling fraction more than 6 ½ annas, say seven annas per annum, being as near as possible 1-55th part of his earnings during the same period.

79. In the year 1830-31 a cooley in the 24 pergunnahs, as it would appear from the return already quoted, could earn 45 rupees in the course of a year. In the five years, ending with 1830 (as will be seen by the statement which accompanied our letter of the 9th July 1829, and a continuation for 1829-30, forwarded herewith), the price of salt averaged 394. 6. 5. per 100 maunds, say in round numbers, as we have no wish to give any advantage to our own views, 400 rupees per 100 maunds, or four rupees per maund; calculating with reference to this price, and still assuming the same consumption as in 1790, or six seers per head per annum, the cooley would in 1830 pay 9 ½ annas, say 10 annas, for his supply of salt for one year. This amount is as nearly as possible 1-72d part of his earnings.

80. Thus in the early period of the monopoly, when established on the footing maintained since 1790, it would appear that the salt-tax, or to speak with great accuracy, the price of salt, including the tax, absorbed one anna out of every 55 earned by a common cooley in the district of the 24 pergunnahs; in the latest period during which the same tax has been in operation, or from 1826 to 1830, inclusive, it has absorbed, including the production price of the salt, one anna in every 72 of the same earnings. We respectfully submit, that in the face of these facts it is not easy to assume that the salt-tax has become *more* onerous, or that it is *more* difficult for a poor man to procure salt now than it was 40 years ago. It is always to be remembered also, that the production price of the salt, with all the expenses attending the manufacture and transportation of the article to the place of ultimate sale, which the ryot would have to pay whether the monopoly existed or not, are to be deducted from the amount of actual taxation.

81. Without entering on the question of why the rate of wages has so materially increased in the Lower Provinces, we have only to refer your Honourable Board to the returns from the Revenue authorities, herewith submitted, for proofs of the fact. Those officers had not the slightest idea of the object of our inquiries, and they were remote from each other, yet, in every case, it appears that the wages have more or less increased; but nearly in all the districts

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* Enclosed in a letter to Government, dated 9th July 1829.

Appendix, No. 142.

Salt Monopoly.

districts the increase has been in a much greater ratio than the enhancement in the price of salt; for while the latter has advanced in the proportion of 40 to 27, or has increased about one-third, wages have in many of the districts been doubled. In the 24 pergunnahs they appear to have been nearly so, In Dacca, those of a cooley are more than doubled, of a herdsman they are quadrupled; and in Backergunge they have doubled. In Sylhet they have been enhanced from 40 to 50 per cent. In other collectorships, where the rise in wages (as at Moorshedabad *) has not been so great, part of the labourer's remuneration is given in food and clothing, the former of course including salt, so that the tax in that case is not borne by him.

82. We have another fact to advert to, which appears to us worthy of consideration in connection with any opinion, that the monopoly has become more burthensome to the people since the period when it was resorted to for the collection of the salt-tax.

83. From the records which we have had examined of the greatest hanth †, or native market, in Calcutta, it appears that the price of many necessaries of life have doubled, or more than doubled, even since 1805. Common rice has risen from 12 annas to 1. 8. per maund; wheat from 9 as. 9 pice to sicca rupees 1. 11 as.; ghee from 11 rupees to 20 and 25; sugar from rupees 3. 4 as. to 5 rupees; oil from 4 to 8; salt sold at the public sales of 1805 (and at the Presidency the retail price is naturally but a small advance on the wholesale cost of the article) for 323. 5. 4. per 100 maunds, say 3 ¼ rupees per maund; in 1830 it sold at 410. 6., say 4 1/10 rupees per maund, or about one-fourth dearer ‡ than in 1805; while the other necessaries of life chiefly consumed by the poor had nearly doubled, as had the rate of wages.

84. We see no other inference to be drawn from these facts than that the cost of salt itself would have increased in the same proportion as the other articles had the price been left to find its natural level in the market, and that consequently the real price per maund, the tax continuing the same, would have been twice as great now as it was in 1805, instead of selling at the advance we have quoted; the further conclusion would naturally follow, that this enhancement had been prevented by the market being overstocked, through our anxiety to prevent the tax from being burthensome, as there is no fact better established than that a small excess of quantity operates very powerfully on price, and more especially when the excess is in an article which can be, or is, only turned to one use.

84 (A.) We do not desire the above hypothesis, viz. that the price of salt would have followed the ratio of increase exhibited by other articles of ordinary consumption, to be adopted, as that on the correctness of which we have deliberately satisfied ourselves. Many and extended inquiries would be necessary before a definitive conclusion on the subject could be arrived at; but in the meantime we adduce the facts we have had the honour to submit, under a present impression that no more satisfactory inference is to be drawn from them than that which we have ventured to suggest.

85. After all, we look in vain for any facts corroborative of the opinions which have been so freely advanced against the salt monopoly. While its adversaries assume evils, its defenders are called upon to prove negatives, and even the difficulty of that process is enhanced by the vague generalities with which the tax is assailed. Where, we would respectfully ask, does it appear on the records of Government that the people of the Rowanah Provinces have ever felt it, or considered it, an oppressive tax? To say that they would suffer in silence, even if they *did* consider it in that light, is to assert what experience in analogous cases does not warrant. Wherever a custom or a town duty is felt to be burthensome, little time is lost before it is brought either to your Honourable Board's notice or our own. We believe we are justified in making the same assertion with respect to the land-tax in provinces where it is not settled. The instant that even opium (a mere luxury) is considered to be fixed at too high a rate in the Abkarry department, the fact becomes known to the collector, and through him to this Board, or it is frequently brought direct to our own notice by petitions. A more remarkable circumstance, however, is that from the natives themselves, we mean those of intelligence and reflection, and who are perfectly acquainted with the whole machinery of the salt Revenue, we have never heard, nor do we hear, any opinions with respect to this monopoly corroborative of the views taken by some Europeans in India, and by the party writers in England, who are inimical to the Honourable Company's Government.

86. On the last point we may confidently refer your Honourable Board to the newspapers published at the Presidency in the native languages, and to the English papers edited by, and the property of, natives. They are characterised in general by an evident leaning to what are denominated liberal opinions, and are not sparing in their remarks upon real or supposed abuses. The defective state of the police is constantly assumed and animadverted upon. The delays in the administration of civil justice, and the general corruption of native officers in all departments, are standing topics; the oppressions and vexations attending our system of custom transit duties and town duties is justly noticed, as is the bad conduct of the subordinate salt officers. The stamp laws are viewed in an equally unfavourable light; but (what would be an unaccountable circumstance indeed, if half the imaginary evils of the salt-tax

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* Even at Moorshedabad the collector states, that in some parts of the district the price of labour has doubled since 1790–91.

† Sootanooty in Haut kallah.

‡ Assuming the tax in both cases at three-fourths of the bazar price of the article, and that the remaining fourth, or bazar rate, includes all charges of manufacture, transportation and storing, besides profit to the dealer, in short, is the real price exclusive of the impost.

Appendix, No. 142.

Report from the Board of Customs, 26 Jan. 1832.

salt-tax were well founded) there has been very little if any notice taken of the monopoly, either as stinting the supply of salt, or as placing it beyond the reach of the poor. The charges against that tax proceed from Europeans alone, who are least likely to possess any practical knowledge of its effects, and who are still ignorant enough to imagine the molunghees to be a species of bondsmen, without being aware that the greatest difficulty we ever find in reducing the manufacture of an agency or aurung is the outcry it creates amongst those very molunghees, whom it throws out of employ.

87. If now and then a native of talent and education, as Rammohun Roy, for instance, raises an objection to the monopoly, it is weakly urged as compared with the strong mode in which other assumed evils are commented upon, and then not from any actual experience or observation of the mischief it is said to produce, but because it is contrary to some general principle of political economy; but on the same account similar objections are urged against the opium monopoly, though it is not pretended to include any of those grievances to the people at large which are charged against the tax upon salt, and charged too by persons who never probably entered a bazar where it is sold, or took the trouble to make a single inquiry on the subject from that class of people who are alone able to determine whether it is burthensome or otherwise.

88. To contend that the salt monopoly is not chargeable with many imperfections, would be to contend that it is free from those objections which may be urged against all taxes in all countries, and it is not to be supposed that we claim for it an exemption from the evils and abuses which are more or less inherent in every description of impost; we merely think that it is, as a tax, as unobjectionable as most others, certainly as little vexatious to the contributors as any which could be carried into effect in this country, and that it presses on the people in its present form as little as any tax by which an equal amount of Revenue could be realized. If we thought otherwise, we should, we repeat, conceive it our duty to recommend an immediate departure from the principles upon which it has hitherto been conducted, at whatever risk to the public resources, for we feel assured that your Honourable Board would not hesitate a moment between a decreased Revenue and any possible distress or vexation of the people which might arise from its being maintained at its present height.

89. With our existing impressions, however, we confess that the excise on salt is one of the last taxes administered by our Board which we should desire to see relinquished, or in the mode of collecting which we could suggest any immediate improvement. If the state of the finances made a reduction in the general burthens of the country as practicable as it is desirable we should advise the transit and town duties to be first abolished, then the duty on stamps, next the Abkarry mehal to be relinquished, and fourthly, the salt-tax, which we conceive to be less liable to well-founded objections than any of which we have the administration, except the monopoly of opium. In fact, we know not where we shall look for an instance of any Asiatic Revenue producing net annual assets to the extent of a million and a quarter sterling, the machinery of which is so simple, the amount so certain, and the burthen, according to our opinion, so light upon the people.

90. On one occasion, when a futile attempt made by an individual to establish submonopoly deranged the transactions of the salt market for a short period, we received complaints that no salt was taken to particular marts, and that the price had been greatly enhanced in others; at the same time the natives in Calcutta showed more interest in the state of the market than they ever exhibited before or since the period adverted to. We also recollect one or two instances in which the local high price of salt has been complained of, though the truth of the allegations was a little doubtful, as the enhancement was charged to the misconduct of some obnoxious public officer, whom the complainants wished to have removed; but these exceptions we venture to look upon as proofs of our rule. It is evident that people know where to complain when salt is either not procurable at all, or only procurable at what appears to the consumer an unreasonable price. We cannot, therefore, but infer, that had either scarcity or dearness prevailed so generally through the Rowanah Provinces as to stint consumption, we should have had it brought to our notice in more instances than those to which we advert, and which have occurred at such remote intervals that we retain no more than a general recollection of them, without being able to trace them satisfactorily in our records, records which, as well as those of Government, could not fail to abound with similar instances of complaint, if the theory which assumes an extravagant price for salt, or an insufficient supply, was correct.

91. On the value of this theory, as opposed to the facts we have collected, we have deliberately formed our own opinion, but this conviction does not render less embarrassing the situation in which we are free to confess we feel ourselves placed.

92. We should be entirely indifferent to any odium which theorists, either here or in England, might attempt to cast on the administration of the salt Revenue, because in nine cases out of ten, its alleged evils are merely employed as political instruments against the Honourable Company's Government generally, and, being once assumed, are treated of as undeniable truths exemplificatory of the defects of the whole system. Pamphlets have been written to show the oppressive nature of the monopoly from the fact, as assumed, that the molunghees are compelled to labour in the pestilential marshes formed by the estuary of the Ganges, and are exposed at once to the attacks of ferocious animals, and the evils of a fatal climate. It is almost a waste of time disposing of such absurdities; but to show the true nature of the arguments ordinarily used on this subject, we need only refer to the following truth: That our tables are covered at the commencement of the manufacturing season by petitions

Appendix, No. 142.

Salt Monopoly.

petitions from molunghees, whom the agents are unable, or think it inexpedient, to engage with, all complaining that to deprive them of the salt manufacture is to ruin them; that the molunghees are, owing to the precautions adopted for their safety, not a tithe so much exposed to the attacks of wild beasts as the thousands of persons voluntarily engaged in the same districts as woodcutters, wax-gatherers, hunters or fishermen; that one-tenth of the salt made by molunghees is manufactured in or near the Sunderbunds, (a fact of which the writers adverted to appear to have been utterly ignorant); that the rest is produced in the midst of cultivation and in districts as salubrious as those of Lower Bengal generally; that the very pestilential marshes themselves have been parcelled out amongst, and very cheerfully taken possession of by European and other grantees, who are now clearing their estates, and extol the soil and climate, while some of them have actually commenced, as Government contractors, the manufacture of that very article, which it was assumed could only be produced by a system of force and terror being adopted towards the unfortunate molunghees. But it is needless to multiply instances, especially as the charge of oppression towards the molunghees has in this country at least (and especially since the Sunderbunds have been divided amongst persons who find it necessary to employ labourers in clearing their estates) completely died away, and been replaced by another in perfect keeping with the whole system of the antagonists of the monopoly; for it is now asserted that the molunghees are too well off; that they are the oppressors instead of the oppressed; in short, that they are fostered at the expense of the other ryots. It is certainly not easy to reconcile opinions so opposite, though it is perfectly easy to understand the motives which lead to their expression, particularly at the present juncture.

93. We have already observed, however, that such crude notions would afford us very little uneasiness, but this is not the case when we find our views almost directly opposed to those of the Honourable Court of Directors, and if not rejected, yet only half adopted by your Honourable Board. We feel (and it must be admitted that such a position is a disagreeable and a disadvantageous one for a subordinate authority to occupy) as if we were conducting the administration of the salt monopoly against the better judgment of the home and local Governments, when our sole desire, as it is our duty, is to submit our views, leaving to the Honourable the Court of Directors and your Honourable Board to determine whether they shall be followed or not.

94. We trust we may be excused for referring your Honourable Board to the 22d paragraph of the extract from the Honourable Court's letter, on which we have ventured to submit our present remarks; we are not aware of any bias attending our views on the subject of the salt Revenue beyond an anxious desire to administer it in that mode which shall combine the comfort of the people with a regard to the exigencies of the State. We do not claim for ourselves more than a conscientious desire to form just opinions; we may be mistaken, or as the Honourable Court observes, biassed, though unconscious of a leaning on any side. It is for your Honourable Board to preserve us from such a bias, and what is of more importance, the people from its effects; and to this end, we trust we shall be pardoned for entreating that we may now be favoured with a decisive opinion of your Honourable Board on the subject.

95. Should the views of your Honourable Board be opposed to our own, all we have to entreat is, the favour of definite instructions for our guidance, as we can with sincerity repeat what we submitted in our address of the 9th July 1829, "that although we cannot venture to recommend the adoption of plans which our own experience and information are altogether opposed to, we shall find ample recompense for being convicted of error if the measures which shall prove us to have been wrong add at the same time to the comfort of the people and the resources of Government."

96. We shall of course be prepared to furnish any further information which it may be in our power to afford or obtain, if Government will be pleased to point out what may be requisite to their consideration of the question under review.

97. We shall have the honour to submit a report on the subject adverted to in the 23d, 24th and 25th paragraphs of the extracts from the Honourable Court's letter of the 23d February 1831, as soon as we have received information from the local commissioners, called for some time ago, of the effects of the Regulation referred to by the Honourable Court.

We have the honour, &c.

(signed) *G. Chester.*
H. Sargent.

(True copy.)

Board of Customs, Salt and Opium,
26 January 1832.

G. W. Bushby,
Officiating Secretary to the Government.

Opium Monopoly.

Note.—For the previous Correspondence on the Administration of the Opium Monopoly since the passing of the Act 53 Geo. 3, c. 155, *see* Appendix, No. 4, to Report of 11th October 1831, pages 1 to 60.

Appendix, No. 143.

AN ACCOUNT exhibiting the Quantity of OPIUM, in Chests and Maunds, Sold at the Public Sales of the East India Company, in each Year from the Year 1792-3 to the Year 1828-29; distinguishing *Patna, Benares* and *Malwa,* and specifying the price in Sicca Rupees, per Seer, paid in each Year to the Cultivator for the several Sorts, and the Prime Cost per Chest or Maund when put up to Public Sale; in so far as the same can be complied with.

YEAR.	BEHAR.		BENARES.		Prime Cost at Time of Sale, per Factory Maund.	Price per Seer to Cultivator or Manufacturer.	MALWA.			
	Quantity Sold by Auction.		Quantity Sold by Auction.				Quantity Sold by Auction.		Prime Cost at Time of Sale.	Price to Cultivator or Manufacturer.
	Chests.	Factory Maunds.	Chests.	Factory Maunds.			Chests.	Surat Maunds.		
1797-8	3,456	7,265	722	1,450	82 4 -					
1798-9	3,325	6,894	729	1,471	82 4 6					
1799 1800	3,665	7,668	905	1,847	81 1 5	* 1 13 1				
1800-1	3,148	6,598	799	1,652	82 6 4					
1801-2	2,570	5,337	722	1,509	83 15 2					
1802-3	2,224	4,610	616	1,275	83 5 7					
1803-4	2,380	4,790	779	1,615	82 4 6	* 1 14 5				
1804-5	3,004	6,204	832	1,703	79 7 6					
1805-6	3,278	6,828	848	1,761	79 1 11					
1806-7	3,649½	7,580	889	1,846	79 14 3					
1807-8	3,420	6,909	788	1,623	82 14 5	* 1 14 9				
1808-9	3,793	7,903	767	1,580	82 8 10					
1809-10	3,970	8,319	998	2,053	80 9 9					
1810-11	3,885	8,088	1,006	2,049	82 3 7					
1811-12	3,959	8,198	1,007	2,052	84 1 3					
1812-13	3,844	7,934	925	1,928	84 2 10					
1813-14	3,023	6,269	649	1,360	89 2 6					
1814-15	3,381	7,056	849	1,756	86 1 1					
1815-16	3,571	7,317	747	1,531	85 9 2					
1816-17	2,885	5,837	800	1,639	92 2 -¾					
1817-18	2,863	5,896	689	1,404	91 4 2½					
1818-19	3,095	6,238	611	1,257	95 10 -½					
1819-20	3,161	6,648	783	1,601	89 14 6					
1820-21	2,537	4,989	508	1,054	102 13 1½	* 1 14 9	1,600	The records of the India Governments do not furnish materials for a Return to this part of the Order of the Honourable Select Committee.		
1821-22	3,327	5,530	573	1,159	112 3 2	- - -	1,600			
1822-23	2,661	4,473	699	1,326	115 12 9½	- - -	4,000			
1823-24	4,148	7,954	1,242	2,402	129 1 4	- - -	4,000			
1824-25	2,836	6,277	974	1,974	135 - 8	- - -	4,200			
1825-26	4,982	9,436	1,588	2,981	126 8 6	- - -	4,000			
1826-27	4,698	9,981	1,652	2,986	138 3 6	- - -	3,065			
1827-28 1828-29	The Accounts for these years not yet received.									

* These average prices, of which the maximum was rupees 2.2., were reported to the Bengal Government, in the year 1822, as having been given to the cultivators of opium at the respective periods. In 1823 the Government fixed the maximum of recompense to the cultivator at 3 rupees per Seer.

East India House,
30 May 1832.

J. Mill,
Examiner of India Correspondence.

Opium Monopoly.

Appendix, No. 144.

Appendix, No. 144.

Letter from the Bengal Government, 10 Jan. 1832.

LETTER from the *Bengal* Government, dated 10th January 1832.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England, trading to the East Indies.

Honourable Sirs,

IN our despatch from this department, dated the 3d of August 1830, we reported our intention to relinquish the purchasing of Malwa opium for resale, and to confine our transactions in that article to the sale of passes for its free conveyance through our territories to the coast, leaving to the Government of the Bombay Presidency to fix the price of the passes, and to regulate the details of the experiment in communication with the opium agent at Indore.

2. We shall now lay before your Honourable Court a review of the correspondence which has subsequently passed, and of the measures which have been adopted, together with the results of the issue of passes in the season of 1830-31, so far as the trade and the Revenue are concerned.

Cons. 30 Nov. 1830, Nos. 29 to 33. *Vide* Collection, No. 13 of S. G. Letter, No. 3 of 1831, 15 March, paras. 29 & 30.

3. Mr. Wellesley was of opinion that the value of a Bombay pass to a Malwa merchant trading only to Demaun would not be more than 100 rupees, the principal duty falling on the exporter or purchaser of the opium at Demaun, on which account the Bombay speculator could afford to pay 50 rupees per chest more than the inland trafficker to the former port. He therefore suggested that, for a constancy, 150 rupees would be the proper valuation of the advantage to be derived from the free transit of a chest of opium by the direct route to Bombay. But for the purpose of ascertaining this point, he recommended that a succession of auction sales should be held in the early part of the season, and that the average of the highest prices at each of these sales should be assumed as the standard for the further issue of licences during the remainder of the same season.

4. The letter in which this proposition was intended to be conveyed to the Bombay Government, being in reply to a reference made by the Governor in Council to Mr. Wellesley, under date the 23d September 1830, had been put under cover to Sir John Malcolm at Poona, and did not reach the Presidency.

Cons. 18 Jan. 1831, Nos. 13 to 17.

5. The authorities there, under the supposition that no answer had been given by the agent, waited until the 18th November in expectation of receiving a communication of his sentiments, when, apprehending the ill effects of any further delay, they published a notification of the terms on which the proposed arrangement was to be carried into effect.

6. The Bombay Government in their proclamation fixed the price for each passport at 175 rupees per chest of 140 lbs. weight (reserving the right of increasing it in future years, should circumstances render such a measure expedient), and required a payment of 20 rupees per chest, in commutation of all customs and imposts that might be the due of the native states between Indore and Tunkareea Bunder, through whose domains the opium would have to be carried. This condition Mr. Wellesley deemed objectionable, and on his remonstrance the Bombay Government afterwards resolved to leave it to the option of the dealers to pay the commutation charge to us, or to settle with the native states themselves for their duties.

Cons. 18 Jan. 1831, Nos. 18 & 19.

7. There was a clause in the Bombay proclamation guaranteeing escorts for the protection of the opium in transitu from Indore to Tankareea Bunder, without additional charge to the owners of the consignments, the right being reserved to decline providing guards for a less quantity of opium than 1,000 chests. This also was objected to by Mr. Wellesley, on the ground that the military establishments in Malwa would not admit of parties being detached on such duties.

Cons. 18 Jan. 1831, No. 13.

8. In reporting their proceedings to the Supreme Government, the Bombay authorities noticed that, with the view of securing the free operation of the passport system within the Honourable Company's territories, the Governor in Council had deemed it expedient to pass a Regulation, rescinding such of the provisions of Regulation XXI. 1827, as might affect opium imported into Bombay under licences granted by officers duly authorized.

9. It was also observed, that no communication had been received from the Governor-general in Council respecting the continuance of the stipulations with the native states in Malwa, by which our opium was allowed a free transit through their territories, though the Bombay Government inferred that we intended to insist on all opium protected by our passes being exempted from duties. The Bombay Government was nevertheless anxious to know how the Supreme Government proposed to compensate the Malwa states for granting this privilege.

Cons. 18 Jan. 1831, Nos. 21 & 22.

10. To this reference, and on those conditions of the proclamation which seemed to require any particular observation, Mr. Secretary Prinsep was directed by the Right Honourable the Governor-general to reply, that it would of course be right to place the merchants on a footing of exemption from demand of any kind during the route, and to settle on the part of Government with the intervening chiefs who possess claims. His Lordship had, however, always understood that the merchant's opium would, after pass obtained, stand in the place of that of Government, for the free transit of which heretofore compositions were entered into,

Appendix, No. 144.

Letter from the Bengal Government, 10 Jan. 1832.

into, conditioning, amongst other things, that none other of any kind should pass. If the chiefs were, besides receiving that compensation, to participate in the benefit of the transit arrangement, there would be a gratuitous boon given to them in diminution of the Government Revenue. The Bombay Government were therefore requested to explain more particularly what it contemplated having done in respect to the duties, in lieu of which the sum of 20 rupees was to be taken, besides the 175 rupees, value of the pass for each chest.

Cons. 21 Dec. 1830, No. 12.

11. In communicating with the Right Honourable the Governor-general on this point from the Presidency, we stated our opinion that the opium protected by our licences ought to pass through the Malwa states, as it always had done, free of duty; and that until some claim for compensation were made, it would be inexpedient to agitate that question.

12. The Governor-general concurred in the objection of Mr. Wellesley to our pledging ourselves to provide escorts for each despatch of opium in progress to Bombay, because the obligation might at times be a source of inconvenience. The Bombay Government were accordingly informed that hereafter it would be desirable to avoid introducing such a stipulation. It occurred likewise to the Governor-general to remark, that as the arrangement for licensing the free transit of the Malwa opium was in a manner temporary and experimental, it would be expedient to avoid issuing any Regulation on the subject, provided the enactment alluded to in pargraph 8. of this despatch had not already passed. His Lordship observed that the Governor in Council would have been aware that Regulations affecting customs and transit duties required to be submitted to your Honourable Court and the Board of Commissioners for sanction before they could legally be passed and promulgated, and that although the local Government was competent to grant exceptions from any existing duty or penalty, there might be doubt about the enactment of a law for the purpose of fixing a new scheme, and more especially if the duties and penalties should have to be restored after being remitted or suspended by a formal Regulation.

13. It appeared, however, that the Regulation had been passed. The Bombay Government represented, in explanation, that as the enactment would exempt from duties and penalties only such opium as was protected by passes it would offer no obstacle to the abandonment, if deemed advisable, of the passport system, or to the adoption of any other that might hereafter be determined upon.

Cons. 19 April 1831, No. 12.

14. The Bombay Government in reply to the sentiments which we had expressed relative to the duties that they supposed were leviable by the native states on opium covered by our licences, told us that it was never intended, nor had any steps been taken by them, to allow the native states anything more than they might be entitled to under the engagements in force between them and the British Government, and which the Governor in Council presumed the resident would take care was not given.

15. We proceed to show the financial result of the pass system for 1830–31.

Financial Cons. 3 Jan. 1832, Nos. 14 & 15.

16. The Accountant-general at Bombay had assumed in his regular estimate that 8,000 chests would be brought there for exportation, yielding 14,00,000 rupees, as the proceeds of the sale of passes.

17. The quantity actually licensed fell short of this calculation by 3,401 chests of opium and 5,95,175 rupees of Revenue, being as follows:

Cons. 27 Dec. 1831, Nos. 6 & 8.

Chests for which licences were granted at Indore up to the 12th of May 1831 -	2,377
Ditto at Bombay to the 30th April 1831, deducting 125 chests conditionally licensed, but not exported - - - - - - - - - - - - -	2,222
Total chests - - -	4,599

which, at 175 rupees per chest, produced 804,825 rupees.

Cons. 26 July 1831, Nos. 16 & 17.

18. The agent at Indore reckoned that the quantity of opium purchased by Malwa speculators for the Demaun market was not more than 3,000 chests*. Of this a considerable portion was despatched from Malwa before the pass plan came into operation, owing to the lateness of the period at which our intentions were signified to the traders, or before the merchants had made up their minds as to the advantages and disadvantages of the direct route to Bombay, according to the terms and conditions on which it was opened.

19. Had these circumstances not operated in favour of the Demaun trade, Mr. Wellesley was of opinion that very nearly the whole would have gone under our passes to Bombay, and that the remainder might be placed to the account of exporters, whose object was to sell on the coast, not to ship the article for the foreign market, and who found that they could take their stock to Demaun at a less cost than they could to Bombay at our price for passes.

20. Arguing on these premises, Mr. Wellesley remarked that had the entire quantity of the Malwa opium exported in the last season come under our pass system, the net sum realized would have been about 13 ½ lacs of rupees, and that if we shall succeed in drawing the trade exclusively to our own port under passes in future years, there will be an annual Revenue of this sum at least, and frequently several lacs more, as the total Malwa production

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* The export warehouse-keeper at Bombay, in his letter, dated the 10th of May 1831, to Mr. Secretary Williamson, states, that the quantity of opium taken to Demaun amounted to 4,200 chests; and in a subsequent letter, dated the 11th of June 1831, he reports 4,628 ½ chests to have been exported from Demaun up to the 7th of that month.

Appendix, No. 144. Opium Monopoly.

duction for foreign consumption in the year 1830–31 might be assumed to have fallen short of the capability of the market by 2,000, or even 4,000 chests.

21. We had now to consider whether the experimental pass system had answered expectation, and whether it was advisable to continue the issue of transit licences without purchases for resale, or to adopt an arrangement combining the two.

Cons. 5 July 1831, No. 9, and part of No. 10.

22. Mr. Wellesley pronounced the scheme to have met with as much success or more than might have been anticipated, considering the novelty of the measure and the price demanded for passes.

23. He remarked that since the abandonment of the restrictive measures in Malwa, and the disolution of the opium treaties with the native states, three plans of proceeding for obtaining a Revenue from Malwa opium had been discussed.

First, That of Major Stewart while in charge of the agency, proposing purchases for resale with a limited issue of passes, which issue should be rendered subservient to the object of effecting our purchases at lower rates than would be otherwise practicable. In this project he stated that it was material to observe that the restrictions then existing upon exportation direct to the coast, were looked to as the means of enabling us to purchase much below the market rates, without accomplishing which higher monopoly profits on the resale could not be expected. But the door to exportation direct having been now freely opened, and an extended liberty thereby given to the trade, rendering a return to restrictions which before existed a hard and objectionable measure, Mr. Wellesley considered that Major Stewart's plan was no longer an eligible one.

Secondly, The plan of the Bombay Government proposing purchases for resale, with a free and unlimited issue of passes. This plan, the latter part of which went to throw open the road to exportation direct, and give extended freedom to the trade, would leave us without any particular power of effecting purchases much below the market rates, without accomplishing which, however, nothing like monopoly profits would be expected on the resale; and certainly, unless the Government could reckon upon realizing such profits as he remarked, it was scarce worth while to engage in the business of purchasing for resale. The adoption of this plan would therefore seem ineligible also.

Thirdly, The plan which the Supreme Government had devised of a free and unlimited issue of passes without purchases for resale, viz. that in operation during the past season, and which had been attended, he thought, with all due success, and with requisite improvements, ought to be persevered in.

24. In submitting these observations to the Bombay Government, Mr. Wellesley suggested that it was highly desirable for the Government to lose no time in deciding and declaring whether it would pursue the plan of the last season or otherwise, for the period (the month of May) was already come when intending purchasers for exportation should be thinking of making their bargains and arrangements against the arrival of the ensuing dry or exporting season; but they would scarce deem it prudent to do so, while remaining in uncertainty as to the intentions of Government. He added, that Government itself might be a considerable loser by deferring till late in the season the declaration of its purpose, as the consequence of the delay would be, with some of the merchants, the adoption of the Demaun route like last year.

Cons. 27 Dec. 1831, Nos. 6 & 8.

25. The Government of Bombay addressed us upon the same subject, under date the 16th June, forwarding copies of the letter to them from the agent at Indore, above referred to, and of a report by their export warehouse-keeper, dated the 10th of May.

26. It may be useful in this place to notice the following circumstances stated by the last-mentioned officer:

First, That notwithstanding the feeling in Bombay at the beginning of the season 1830–31, that the price fixed for our pass was too high, the Demaun authorities considerably reduced their duties, thereby betraying an apprehension of injury from our competition.

Secondly, That since the opening of the season, the price at Demaun was only about 70 rupees a chest lower than the price at Bombay, which, considering the higher value in the China market of the opium exported from Bombay, and the heavy duties levied at Demaun on the shipment of the article, is the best evidence of the superior advantages of the Bombay route, and of the trade not being too heavily taxed by the price paid for a free transit through our territories.

Thirdly, The export warehouse-keeper quotes the rates at which the Malwa opium sold in Bombay, from whence it will be seen that the mercantile profits on the sale of the drug at Bombay had been very high that year; and he contrasts the amount of Revenue which might have been realized to Government by a system of purchase and resale with the proceeds of the licensing plan, to prove that the former would have been more beneficial to our finance.

27. With reference to these papers, the Right Honourable the Governor in Council intimated his opinion that the pass system had succeeded as well as could have been anticipated, and recommended that the plan should be continued for another year, with the reservation, should the Supreme Government approve, of a power of purchasing opium, which power, it was added, would only be exercised under a very urgent necessity.

28. The latter proposition will be adverted to hereafter.

Cons. 5 July 1831, No. 12.

29. A copy of the despatch from the opium agent in Malwa to the address of the Secretary to Government at Bombay, dated the 12th of May, had been forwarded by the former officer to the Governor-general and to the Vice-president in Council, and been received previously to our being put in possession of the recommendations of the Bombay Government in respect to future proceedings.

30. On

Appendix, No. 144.

Letter from the Bengal Government, 10 Jan. 1832.

30. On our part we represented to the Right Honourable the Governor-general that we were of opinion that the system of granting passes for Malwa opium ought to be continued under the success which had attended the experiment in the past season, as reported by the agent; and the Right Honourable the Governor-general being of the same opinion, his Lordship caused instructions, of which the following is the substance, to be communicated to the Government at Bombay:

It was necessary to decide without loss of time upon the plan to be adopted in the ensuing season, his Lordship would not therefore wait to receive the Right Honourable the Governor in Council's determination on the points submitted in Mr. Wellesley's despatch, which would otherwise have been desirable.

By following this course, the Right Honourable the Governor in Council would be sooner able to publish the notice for the ensuing season, which he might probably have deemed it necessary to suspend until receipt of a communication of the Governor-general's sentiments.

His Lordship saw reason, from the results reported by the opium agent, to be well satisfied with the success of the experiment of the past year, and to desire that the same plan should be tried with little alteration in the season then coming. The Governor-general indeed regarded the scheme adopted for raising a Revenue on Malwa opium by means of passes as having been successful to the full extent of his anticipations, and the result justified the expectation, that the route opened in this manner would in the end become the favoured one for all opium of the first quality produced in Malwa.

The consideration paid for the passes, viz. 175 rupees per chest, appeared, from the number of applications made under condition of payment for them in advance, not to be more than the real value of the advantage opened to the dealers by the permission to bring the drug by the direct route to Bombay and ship it there for China.

There could be no reason, while this was the case, for reducing the rate; and on the other hand, his Lordship was of opinion that it would be injudicious to think at present of increasing it.

Assuming, therefore, that the pass system was to be continued in the season of 1831-32, without admixture of purchases for resale, and that the same rate or consideration was to be demanded for the passes as before, the Right Honourable the Governor in Council was requested to adopt such regulations of detail management for carrying this plan into execution as the experience of the past season might suggest to be most expedient.

It would, however, be necessary not to lose sight of the principle on which passes were issued, viz. that the transit, import and export of opium stand burthened with prohibitory duties by regulations duly enacted and in force, and that the passes are exemptions from those duties granted by the local Government under certain conditions and for a certain money consideration.

The conditions, therefore, and the manner of taking the consideration might be varied at pleasure, without any infringement of the law, which is the basis of the restrictions on the trade in opium.

Under this view, supposing the advantages now given to merchants by means of the passes to be capable of increase without diminution of the Revenue realized upon each, his Lordship would be inclined to yield the point to the traders, and to study their convenience in the rules to be adopted. Upon this ground, the suggestion of the opium agent that part of the amount demanded for the passes may, with equal security to Government and great convenience to the merchant, be taken on shipment of the drug for exportation, might be deserving of consideration.

The suggestion would occur to the Right Honourable the Governor in Council to be particularly worthy of notice, in case there should be reason to think the total amount demanded, viz. 175 rupees per chest, to be so high as to make the trader hesitate as to the route by which he should convey the drug to shipboard, for the Government must expect that the authorities at other ports will compete with us in holding out facilities in order to induce a preference of their mart.

31. A remedy for the attraction to Demaun of the opium belonging to the merchant, whose speculation was carried no further than the coast where he sold it to the shipper for the foreign market, had been pointed out in a letter to the Secretary to Government at Bombay from Mr. Wellesley, dated the 18th February 1831. Cons. 15 March 1831, Nos. 13 & 14.

32. He divided the dealers in Malwa opium into two classes; the one, who carried the article to the coast only, and the other, who exported it to China. He then argued, that a price which it might suit the interests of the latter to pay for the privilege of importing direct into Bombay would not consist with the interests of the former, to whom it would be preferable to import into Demaun, assuming it to be true that the heavy duty of the latter route fell on the shippers.

33. Mr. Wellesley took it for granted that all the licences issued for the direct route to Bombay in 1830-31 had been purchased by persons whose transactions extended to the market of ultimate resort, and he alleged that 175 rupees per chest precluded importations into Bombay for sale there; observing further, that with tempting prices in China, there would be as much opium taken to the coast for sale to shippers as for direct exportation.

34. He proposed, therefore, to have two duties; one of 110 rupees per chest, to be paid by the inland dealer, and the other of 60 rupees, to be levied from the exporter at time of shipment; making it in that way the interest of both classes of traders from Malwa to the

coast to resort to the Bombay route, while the Government would secure, with the transit and shipment imports, the aggregate sum of 170[*] rupees per chest.

35. This alteration in the mode of collecting the value of our pass, would, in the opinion of the opium agent, annihilate the Demaun trade.

36. This Government was in favour of the proposition, as will be seen by the tenor of the instructions addressed to Bombay after the receipt of the agent's report of the 12th of May 1831, but its adoption was not considered advisable or practicable by the authorities there, though, as remarked by Mr. Wellesley, it would not be imposing any new burthen on the trade; he conceived it calculated rather to meet the interests and convenience of all parties, at the same time that it might tend to increase the Revenue of Government. It was deemed to be very questionable at Bombay whether the measure would have the effect of promoting the success of the passport system, as the merchants seemed to consider such an accommodation of little value or importance, whilst many objections, it was stated, existed on the other hand to the adoption of an arrangement of that nature. In deference to the sentiments of the Bombay Government, the matter was not pressed.

See preceding, para. 25.

37. We shall now notice the recommendation conveyed in the letter from the Bombay Government, dated the 16th of June 1831, that in the arrangements made for the current season, the right should be retained to purchase for resale, to be resorted to only in the case of a very urgent necessity.

Cons. 22 Feb. 1831, Nos. 12, 13 & 15.

38. A clause to the same effect had been inserted in the proclamation published at Bombay, on the 18th of November 1830, which led to a discussion as to the expediency or otherwise of having recourse to the measure during the past season.

Cons. 19 April 1831, Nos. 6 & 8.

39. The Bombay Government requested to be informed[†], whether it would be incompatible with the resolutions passed by the Governor-general in Council on the 13th July 1830, or any proceedings taken thereupon, or would be likely to interfere with the views of the Supreme Government, if the Bombay authorities were to act upon the right reserved to them by the proclamation. They conceived that the plan of purchasing opium and importing it into Bombay for sale on account of Government might be adopted with great advantage on certain occasions, as when prices were low in Malwa, and the agent had opportunities of making favourable purchases, which, from his command of capital and influence in the country, it had been the opinion of Major Stewart, when in charge of the Indore residency, he would frequently possess.

40. It seemed also to the Bombay Government advisable to retain the power of entering the market as purchasers and sellers, not only as a check upon combinations amongst the traders to keep down the price of our passes, but also as a resource in the possible event of only a very small amount of Revenue, or even none, being derived during any particular season from the sale of transit licences.

Cons. 18 April 1831, No. 8.

41. To this reference the Right Honourable the Governor-general replied, that he adhered to the opinion his Lordship had before expressed, that it would not be proper to combine a scheme of purchase with the issue of passes of Malwa opium, under the plan then experimentally in force. His Lordship observed, that the object of the change of system introduced was to convert into a transit duty, levied as a consideration for passes, the profit realized heretofore by purchase and resale of the article in the form of a close monopoly.

42. With the trade free, subject only to the licence duty per chest, the Government's buying for resale would be a pure commercial transaction, such as might be entered into for any other articles as well as for opium, and with precisely the same grounds for expecting profit as had been brought forward in support of our engaging in dealings of the kind proposed in respect to Malwa opium.

43. When, therefore, the same proposition was recommended in the following season[‡], the Right Honourable the Governor-general reminded the Government at Bombay that the opinion of the Supreme Government had always been decidedly opposed to any attempt to combine the scheme of monopoly purchase for resale with the issue of passes for the transit of the opium of private merchants. Before giving the solicited authority to make purchases on account of Government, in case of urgent necessity, his Lordship insisted to be informed under what circumstances the Right Honourable the Governor in Council contemplated the possibility of such a necessity arising.

44. If the pass system should altogether fail, and no applications be made for passes at the rates fixed for their issue, such a state of things, his Lordship remarked, would render it necessary to change altogether the plan upon which the Governments were acting, and the Governor-general would be then prepared to give his consideration to the possibility of advantageously re-establishing the monopoly and buying for resale.

45. But, except in such an event, his Lordship could not well imagine a state of things in which it would be desirable that Government should appear in the market of Malwa in the capacity of a purchaser of the drug; the effect of which would necessarily be to raise the price of the article, and to depreciate to the same extent the value of the pass.

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[*] Mr. Wellesley estimated 110 or 115 rupees as the value of importing into Bombay compared with importing into Demaun, and 65 or 60 rupees as the value of shipping at Bombay compared with shipment at Demaun.

[†] *See* despatch to the Honourable Court from the Bengal Government in this department, dated the 3d August 1830.

[‡] *See* letter from the Secretary to Government at Bombay, dated the 16th June 1831, and answer from the Secretary to the Governor-general, dated the 1st of August 1831.

46. We beg leave to refer your Honourable Court to the proclamation published at Bombay, under date the 12th of September last, announcing the continuance of the passport system for another season, and the terms and conditions on which the transit of the opium through our territories would be licensed.

Cons. 18 Oct. 1831, Nos. 8 to 11. Cons. 27 Dec. 1831, Nos. 10 & 11.

47. The opinion of the opium agent had been consulted on the original draft of proclamation, and several alterations had been adopted by the Bombay Government at his suggestion. The Right Honourable the Governor-general noticed with approbation most of the comments and recommendations offered by Mr. Wellesley on the subject of the advertisement.

48. In forwarding that document to the Supreme Government, the Right Honourable the Governor in Council communicated his opinion that, judging from the eagerness with which passes were purchased last year, the price would bear increase. His Lordship was nevertheless disinclined to try the experiment just at present.

49. The price of the passes was therefore fixed at the same amount this season as the past.

50. The Bombay Government explained that their proposal, alluded to in a former part of this despatch, to reserve the power of purchasing opium for resale was made with the view to guard against loss from any sudden revolutions, to which the opium trade, from its speculative nature, is liable, and against the measures which the Demaun smugglers might devise to counteract the operation of the plan, and because circumstances might occur to render purchases in Malwa so much more profitable than the sale of passes at the fixed rate that it might be desirable for Government to give, for a time at least, the preference to the former plan.

51. That such circumstances may occur, the Bombay Government thought it reasonable to assume, since the opium which was imported last year under passes brought a price of 50 per cent. higher than the cost of its purchase in Malwa, observing, at the same time, that though Government might have disposed, to a considerable advantage, of a surplus quantity which was in store, it was deemed proper not to do so, lest the measure might appear inconsistent with the assurance held out by the Supreme Government in its circular to the merchants, dated the 31st of July 1830, apprizing them of the introduction of the pass system.

52. The Governor in Council concluded his remarks by stating, that his Lordship would have wished to retain the power of purchasing for resale, but he did not think it very probable that occasions would arise to call for its being exercised; and therefore no mention of such a reservation had been made in the proclamation, although he did not believe that it would have had much, if any, effect in creating distrust in the mind of the public, or in deterring merchants from embarking in speculations under the other provisions of the proclamation.

53. One of its clauses (the 6th) reduced the amount of commutation for duties payable to native states from 20 rupees to 17 rupees per chest, the latter being the amount of these duties; and instances having occurred in which merchants, rather than pay the small surplus, settled for the duties themselves, a practice which was considered by the Bombay Government to be less conducive to the steady advancement and prosperity of the trade than leaving it to us to adjust with the native states the compensation due to them for giving the opium protected by our passes a free transit through their dominions.

54. The opium agent had objected to this arrangement in the preceding year, but the Bombay Government being satisfied of its expediency, adhered to the measure. It was calculated, as they justly observed, to encourage the merchants to avail themselves of the Bombay route with greater alacrity by removing the apprehensions which had existed amongst the dealers and agents that they would be liable to exactions and detentions from the native states or their officers.

Cons. 19 April 1831, No. 11, and Enclosure.

55. Other advantages also were foreseen by Government becoming the medium of the payment of the duties. Under that system the payment would be made once a year, in the same manner as the duties were paid formerly on our own consignments, and it could be withheld in case of any loss of opium, occasioned by the negligence of the authorities of the place at which it occurred; while the benefit to the states, by the introduction of the new plan, in the augmentation of their customs which it might be expected to occasion, would afford good grounds for demanding that they should be responsible for the safe transit of the opium through their respective limits, so that detentions on the road would be obviated and a proportionate diminution effected in the risk of the journey.

56. Mr. Wellesley, however, in submitting his opinion as to the footing on which the pass plan should be continued in the current year, again suggested that the merchants ought to be left to pay the duties leviable by the native states direct to their officers; and from the circumstance that few of them in the preceding year had availed themselves of the option of our proclamation, he derived the conclusion that it might be very well omitted. If inserted, he recommended that the commutation sum should not be reduced from 20 to 17 rupees, as proposed by the Bombay Government.

57. It appeared to the Right Honourable the Governor-general that Mr. Wellesley's view of the question, viz. that opium under British passes should be left subject to duty as it proceeded through the territory of the petty chiefs whose possessions are in the direct route to Bombay, involved a very important principle. His Lordship observed, that if this were not guarded against, the whole scheme would be liable to fail, for the Government would not realize the full value of the route opened by the pass, which was the basis on which it was founded. It had always seemed to the Governor-general that the opium proceeding to Bombay under pass must be considered *quasi* British opium, the immediate property of the Government,

Appendix, No. 144.

Opium Monopoly.

Government, and be subject to no duties that the Government opium was not heretofore liable to. His Lordship understood that the arrangements for compounding for the duties *en route* under the monopoly scheme were to be continued in favour of the pass holders, so as to secure them from any hindrance or detention that the Government opium would not have been liable to. Except under such advantages of transit, the value of the pass would be deteriorated, and might, by the conduct of any chief, be reduced absolutely to nothing; and this principle, his Lordship apprehended, had not been by Mr. Wellesley sufficiently kept in sight. The opium agent was accordingly called upon for his further sentiments on the subject.

58. In reply to this requisition, Mr. Wellesley submitted that the peculiarly intermixed state of the Malwa territories operated in producing the following results in respect to transit duties:

First, It necessarily gives rise to a practice of levying transit duties by pergunnahs, each pergunnah having its own separately, and those at rates established by immemorial usage.

Secondly, It generates a sentiment among the different rulers of its being incumbent on them to refrain from increasing their established transit duties, inasmuch as their mutual interests imperatively require their mutual observance of such a line, and the same is recognised as a general rule among them.

Thirdly, It affords an easy and effectual remedy against an attempt on the part of any one of them to increase his duties, such attempt being liable to be attended with the consequence of the trade striking aside from his insulated piece of territory, and so to leave him without the transit duty at all, which soon induces him to restore matters to the former footing.

Fourthly, It induces a competition among the rulers for the advantage of an extensive transit, disposing each of them rather to make remissions with the view of attracting traders his way than to increase his duties; whence it happens to be very common for traders to be let off for less than the full established rate, and very rare for an augmentation to be attempted.

59. Mr. Wellesley went on to remark, that the prevailing circumstances in the case being such, we could always call upon any party infringing the recognised rate to adhere to it, a call that would meet with attention from every ruler not happening to be animated towards us with a refractory or contumacious disposition; and the traders themselves, he added, were able to compel him to keep to the established duties, or punish him if he should not, by avoiding his ground, which they could generally manage to do with little or no inconvenience to themselves. Mr. Wellesley concluded by stating that it was with advertence to these circumstances, as well as to the general impression of opium under our passes, and accompanied by our chupprassies, being more especially under our protection from irregular demands and hindrances in its transit to its destination, that he had not considered any special provision necessary to secure it against such accidents.

60. The foregoing explanation as to the condition of things in Malwa, and Mr. Wellesley's reasons for not considering it necessary to insert any stipulations in regard to duties to be levied on opium by independent chiefs in the advertisement for the issue of Government passes in the current season, were satisfactory to the Governor-general, as showing that merchants conveying the article would not be liable to capricious exaction, which was the evil apprehended by his Lordship.

61. Nevertheless, the Governor-general was better pleased on the whole that the matter should stand as regulated in the advertisement published at Bombay, by the conditions of which it was left optional with the holders of passes either to settle through the Government officers for the duties claimable by native states, by paying a fixed sum in advance, or to take on themselves their adjustment *en route*.

62. In the foregoing paragraphs we have detailed the plan upon which we are proceeding, and the grounds on which we saw reason to be satisfied with the first year's experiment of the pass system. In further confirmation of the favourable view which we took, in our former address to your Honourable Court, of our ability to draw nearly the whole of the Malwa opium trade to our own port, we may instance the intelligence received by the Bombay Government in a letter from the resident in Kutch, dated the 12th of May 1831, (copy of which will be put up in the collection of papers), respecting the quantity of opium that had passed Hydrabad *en route* to Kurachee Bunder, and was still expected to pass in the season of 1830-31, making a total of 1,000 camel loads, a considerable portion of which belonged to a native merchant of Bombay, who, as well as the other traders by the Scinde route, were understood to have given it their preference from an apprehension that the British Government might hereafter either altogether abolish the right of direct importation, or put it under such restrictions as should render the indulgence nugatory. It was therefore deemed expedient by the merchants to keep the ruler of Scinde in good humour, lest they should be driven back to their old channel, and be made to pay heavily for having temporarily abandoned it.

Cons. 3 Aug. 1830.

Cons. 26 July 1831, No. 11.

63. From these facts the resident in Kutch deemed it probable, if it accorded with the views of Government, to make our present pass system permanent, or even to fix it for a regular number of years, that the opium trade through Scinde would be entirely stopped.

64. This intelligence was satisfactory, as leading to the hope that the plan of issuing passes, and the rate of consideration fixed for them, will be likely, when fully understood and acted upon consistently for a period, to put an end to the exportation of the drug by circuitous routes.

Appendix, No. 144.

Letter from the Bengal Government, 10 Jan. 1832.

65. The number of chests for which passports have been taken out this season according to the latest accounts received by us, is,

	Chests.	Rupees.
At Indore - - - - - -	none	none
At Bombay - - - - - -	7,156	12,52,300
Total - - -	7,156	12,52,300

66. At the same period in the past year the number was,

	Chests.	Rupees.
At Indore - - - - - -	351	61,425
At Bombay - - - - - -	600	1,05,000
Total - - -	951	1,66,425

Showing an increase in favour of 1831-32, compared with 1830-31, of chests 6,205, and rupees 10,85,875, in the same time, owing no doubt in great measure to the lateness of the publication of the intentions of the Government last year; but also showing an increase of more than four lacs already obtained, as compared with the whole proceeds of 1830-31.

We have the honour, &c.

Fort William,
10th January 1832.

C. T. Metcalfe,
W. Blunt.

Appendix, No. 145.

Appendix, No. 145.

Letter to Bengal, 19 Oct. 1831.

LETTER in the Separate Department from the Court of Directors to the Governor-general in Council in Bengal, 19th October 1831.

1. WE now reply to your letters dated 10th July 1829 and 3d August 1830, with paragraphs 142 to 144 of that dated 27th July 1830*.

2. We had prepared a reply to your letter dated 10th July 1829, which was about to be transmitted to you when that dated 3d August 1830 was received, and calling our attention strongly to the prospect of the future, renders it unnecessary to be minute in the retrospect of the past.

3. In our despatch of the 11th July 1827, we adverted to the difficulties and dangers which must attend every attempt to carry into effect the treaties formed with the native states in Central India for the purpose of regulating the production and trade of opium grown in that part of India. Our repugnance to the principles on which those treaties necessarily proceeded has been confirmed by the accounts which you have transmitted to us of their practical operation. The discontent which the measures necessary to carry them into effect had occasioned, and the increasing activity and success which appear to have marked the illicit traffic, have finally convinced us, as they have convinced you, that good policy required their abolition, notwithstanding the danger which threatens an important branch of your Revenue in consequence.

4. While we thus express the grounds upon which we approve of your having abandoned these treaties, our attention has been closely drawn to the measures which you have adopted with a view to the protection of that branch of the Revenue which is derived from opium.

5. At first you deemed it expedient to continue the system of purchase in Malwa, reserving the supply of the Bombay sales to yourselves.

6. After the trial of one season, it was found that this plan would not succeed, because the facilities of transporting the drug to Demaun were so increased by the removal of the obstructions which the engagements with the native states had created, that the principal part of the traffic was taking that direction.

7. Instead of that measure you have now adopted the plan of granting passes, in other words, of selling licences for the unlimited transit of opium through your territories,

8. It is no doubt true that you will be able to charge for these licences a sum equal to the difference between the cost of carriage through your territory and that through the cheapets of the circuitous routes; and it may reasonably be expected that you will be thus enabled to derive

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* *See* Appendix, No. IV., of Report, &c., 11 October 1831, pp. 26 to 60.

Appendix, No. 145.

Opium Monopoly.

derive Revenue, more or less, from the whole, or at least the principal part of the opium exported from Central India. It will of course also be a chief object of your attention to prevent, by every means in your power, the transit of opium not covered by a pass through the British territories, but more particularly through the districts situated in the vicinity of Demaun.

9. We collect from the tenor of your letter, and more especially from the report of the Finance Committee, that even in these circumstances you expect to uphold the Revenue you derive from opium, and indeed to improve it.

10. This conclusion is grounded upon two assumptions, neither of which appears to us to be free from considerable doubt.

11. The first is, that the mercantile price of opium at Bombay will continue so high as to enable you still to make a profit upon your Bengal opium; which being realized upon a larger quantity will yield the same, or even a larger amount of Revenue.

12. The second is, that notwithstanding the supply to the Chinese market from two sources, namely, Bombay and Bengal, the price in that market will still continue high enough to enable you to realize the expected profits.

First, The continuance of a high mercantile price at Bombay, when restraint upon production and export is removed, appears to us to be far from certain.

13. You count upon being able to charge 200 rupees per chest, or not much less for transit passes. But we think there is great reason to fear that the merchants will find a route by which the carriage of the drug to the coast may be effected at a smaller cost; and in that case the charge of your passes, and along with it the price of the article, must undergo a similar reduction.

14. We think it probable that much difficulty will be experienced by the Bombay Government in so adjusting the price as to raise the largest amount of Revenue, and at the same time accomplish the primary object of directing the trade from foreign ports to Bombay. We must leave it to that Government to judge whether the passes, both in Malwa and Bombay, should be put up to auction. Some advantage might arise if the opium from Malwa were permitted to be warehoused in Bombay for exportation, subject only to such local charges as would be less than those levied at the port of Demaun.

15. The original cost or price of the article, in the place where it is produced, is very much enhanced by the high rent which is charged by the native governments for the land on which the poppy is cultivated, and you should duly ascertain whether, in respect to climate and soil, there is any permanent and irremovable cause why it should be produced at a greater cost in Malwa than in Behar and Benares. If the native princes should see their interest in reducing the rent of poppy land, in order to increase the quantity, it appears to us that you cannot at present foretell with any certainty how low the price of opium may fall at Bombay.

Secondly, Your expectation of a continuance of high prices in the China market, notwithstanding the magnitude of the contemplated increase of supply, is grounded upon the intelligence you had received of a growing demand for opium in that country: that increase may prove to have been but of a temporary nature; it cannot yet be assumed that it will be permanent.

16. Upon the whole, we cannot but consider your opium Revenue as in great hazard, and we think it of importance to warn you against placing an implicit reliance upon a resource which may fail you, and in respect to which a disappointment, if unforeseen and unprovided for, might greatly embarrass your Government.

17. It is impossible to frame in this country any specific instructions for your guidance. Your measures must be adapted to circumstances as they arise, or as they may be reasonably anticipated. If, contrary to our apprehension, the price of opium should continue as high at Bombay as you anticipate, and if you should also be enabled, in consequence of the continuance of high prices in the Chinese market, to sell a much enlarged quantity at Calcutta at a price, though reduced, still sufficiently high, a perseverance in the measures which you propose will be adapted to these circumstances, and the results will be all satisfactory.

18. But if this expectation should not be realized, if prices should fall considerably either at Bombay or in China, some alteration of your measures will be immediately required, and a close attention to the circumstances can alone direct you to the proper expedients.

19. Though there cannot be a doubt that the tax implied in the sale of passes is an abatement of that levied by the monopoly sales, we think it will be better, in order that you may be right, as well in form as in substance, that you send us a regulation for sanction in the usual mode.

20. Upon the minor circumstances adverted to in your letter, it is not necessary on the present occasion to make any remark.

21. Since we had prepared this despatch, your letter* of 21 September 1828 has been received, and we have to express our entire concurrence in the remarks which that letter contains on the minute of the Governor of Bombay, as well as in the arrangements by which the

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* *See* Appendix, No. IV., to Report of 11 October 1831, p. 25.

Appendix, No. 145.

Letter to Bengal, 19 Oct. 1831.

the issue of passes is left to the Governor in Council of that Presidency. The views laid down in the 14th paragraph of your letter are not altogether distinctly explained, but you appear to contemplate the possible recurrence by your Government to certain restrictions for the support of the Revenue. You will, however, of course, infer from the whole tenor of this despatch that we should decidedly disapprove any recurrence whatever to a system of monopoly in the purchase of opium grown within the territory of any of the independent powers in Central India.

We are your, &c.

R. Campbell.
J. G. Ravenshaw, &c. &c. &c.

Transit Duties and Customs.

Appendix, No. 146.

MEMORANDUM

Of Mr. Holt Mackenzie, Territorial Secretary, recommending the Abolition of the Transit Duties.

Appendix, No. 146.

Memorandum of Mr. H. Mackenzie.

EXTRACT Bengal Salt and Opium Consultations, 23d June 1825.

No. 23.—Separate Note by the Secretary.

IT must be unnecessary to state, in detail, the various objections which exist to the collection of inland Transit Duties, through the instrumentality of custom-houses with subordinate chokees, scattered through the country.

To say nothing of the great vexation which they cause to almost every one who comes within their limits without being shielded by real or supposed authority, it can scarcely be doubted that they impose on trade a very heavy tax in the shape of delay and illicit exactions. Some articles have to run the gauntlet through 10 custom-houses, passing at each several subordinate chokees before they reach the Presidency; and little or none of the great staple commodities of the country escape from being subjected to repeated detentions.

Even supposing that there were no exactions and no delay, still the system would seriously hinder the commercial intercourse of the country, since no interchange of goods can take place between districts separated by a line of chokees, unless the difference of price shall cover, not only the expense of transportation, and the other charges of merchandize, but also the duty of five or seven and a half per cent. levied by Government. Thus also the natural inequalities of price are aggravated, and, contrary to every principle justly applicable to a consumption tax, the burthen falls on those places where the consumer would, independently of the duty, have most to pay.

But when to the Government demand are added those of the custom-house officers, it appears to be certain that much trade that would be carried on by persons of small capital must be absolutely prevented. The rich merchant can afford to pay the utmost demand likely to be made upon him, because a considerable douceur will not fall heavy on a large investment, and because his rank and wealth secures him from any outrageous extortion. But to the petty dealer a moderate fee would consume the probable profit of his adventure, and he has little or no security for moderation. In a country where capital is still so scanty, and so much subdivided, this consideration is itself of no small importance; but in truth the vice of the whole plan is so glaring, that it must, I conceive, be wholly superfluous to state the evils which result from it in detail.

Nothing, consequently, but necessity could well justify the continuance of the existing system, so oppressive to the people and injurious to the country. Such a justification has hitherto unfortunately too clearly presented itself; and although better prospects offer themselves, yet, with reference especially to what is required of India by the authorities at home, the period seems indefinitely remote at which we shall be able to give up the whole of our inland Transit Duties without any compensation. The first question then naturally is, whether such a compensation can be expediently drawn from the commerce of the country, by a different and less objectionable system.

The names of the gentlemen with whom the plan, prescribed by Regulation IX. of 1810, originated, are sufficient to prove that they did not lightly prefer the system which they recommended; and the first impression on the mind therefore is, that as they could not overlook the evils which that system was calculated to produce, the existence of those evils cannot now be urged as a sufficient ground for a change: in fact, however, circumstances have greatly changed since the plan was adopted. The general import and export trade of India has been now freed from almost all the artificial restrictions with which the monopoly of

Transit Duties and Customs.

of the Company formerly shackled it. It has, in consequence, been greatly extended; and with that extension the means of raising a Revenue by duties on goods imported and exported by sea, have been much enlarged. We may therefore now look to this, the only proper source of a Custom Revenue, as a fund whence to meet the public wants, in a degree that could not be contemplated by the authors of the existing system.

The character of the trade has changed even more than its extent. Before the present Charter, the import of goods from Europe was comparatively limited; now it is very extensive. In the article, for example, of piece-goods alone, while the demand from this country of Europe and America has fallen within narrow limits, the imports from Great Britain for local consumption has risen from almost nothing to from 50,00,000 to 60,00,000 rupees; and as North America is now beginning to export cottons, not only to other quarters of the New World, but even to Java and the Eastward Islands, there is every prospect of a still further declension in this once important branch of the export trade of India. Among the immediate consequences of this state of things, one of the most important and striking is the increasing difficulty which India must experience in discharging the tribute it owes to England.

Under ordinary circumstances, the balance of trade between nations may be left to adjust itself without any apprehension of inconvenience from the apparent drain of the precious metals; and as the import and export trade must regulate each other, any preferential attention to one over the other may be regarded as absurd.

The case is somewhat different when one country, by an artificial policy, is rendered tributary to another, either directly, through a subordination of Government, or indirectly, by the emigration or non-residence of capitalists. It is then equally important for both countries that the tribute should be paid through the medium of a profitable export commerce; and no efforts should be spared to avert the alternative of exporting bullion, or trading at a loss, for the mere purpose of remitting the tribute. Hence, in the present state of India, everything that can tend to bring its produce to the ports of export at a cheaper rate, is of primary importance; for even though the existing restrictive rules should, as appears unlikely, be continued, the extent of our export trade must chiefly depend on the cheapness with which we can supply foreign markets. It can scarcely be doubted that the abolition of the inland Transit Duties would have a decided effect in promoting the supply of the Calcutta market, even though the trade should ultimately pay the same amount of tax to Government. In regard to the more bulky articles indeed, of the cost of which freight forms an essential item, the effect of the delays incident to the present system must, in an especial degree, be seriously felt; and it is not perhaps too much to say, that in some cases, by absorbing, or threatening to absorb the whole, or nearly the whole, of what would otherwise be a fair mercantile profit, they may actually operate to prevent a commercial intercourse between Calcutta and some of the more distant provinces. The peculiar geographical character of our territory, stretching for more than 1,000 miles along the course of the Ganges, on which the custom-houses are chiefly placed, adds force to the consideration.

Hitherto the attention of the authorities at home, and of the mercantile body generally in England, would appear to have been directed chiefly to the object of finding a market for the manufactures of the United Kingdom. They have consequently looked more to the import than to the export trade of India. The duties prescribed by Regulation IX. of 1810, have accordingly taken off a great number of articles sent from England hither, while of the exports, only indigo, cotton, wool and hemp have been made free; and this more with a view, I apprehend, to English than to Indian objects. I need scarcely state, that in the present condition of things, the prosperity of the import trade of India, and the consumption of English goods, must chiefly depend on the means that we may possess of affording a return; and that no exemptions nor artificial encouragements can secure for England an extensive and profitable market here, if her merchants find nothing which they can profitably take back. Now there can be no profitable export if the trade does not exceed the amount required for the mere remittance of the tribute payable to England; and the difficulty of effecting a return will form a heavy tax on the general trade, far exceeding all that we ever collected, and all that we have resigned.

It is obvious that the import duties being levied, generally speaking, in or near the market of consumption, must be comparatively easy to bear, especially when, by a proper bonding system, provision is made for goods designed for re-exportation. Almost every adventure (properly commercial) must include an import and export. To the general trader, therefore, the aggregate pressure of the tax on both branches is the main consideration; but in as far as the import duty falls on articles not procurable, except under the condition of paying that duty, and can therefore be thrown on the consumer, the immediate interests of the merchants are not concerned. The question then becomes simply whether the duty is so heavy as injuriously to affect consumption, and thereby to restrict trade. Nay, even though the consumption should be lessened, yet, in so far as it is reduced, not in quantity but in value, the evil will only be partially felt. It will not fall on the general merchant, but on those who manufacture, or on the rent of the land which produces the article taxed.

The price of wine, for instance, may be raised 10 or 20 cent.; but if the consumption estimated in quantity does not fall off to a greater degree, the import wine trade would be little, if at all effected. The effect is nearly the same as that of trading in a more costly article; further, in several articles, a moderate tax, and a consequent rise in price, will have little effect on consumption; the demand will be met by greater exertion, or by some saving in

Appendix, No. 146.

Memorandum of Mr. H. Mackenzie.

in another direction; and though I do not mean to deny the benefits of an absolute freedom of trade, yet I can as little doubt that it is for the advantage of traders that taxes should be levied on the consumers, and as near the place of consumption as possible. A heavy export duty (and every delay or charge to which articles designed for export are subject, must be regarded as such) has an immediate effect on the general trade of the country, because, in regard at least to all articles that are also produced in other countries (and these are of course numerous), it operates not as a tax on the consumers, but as a burthen on the produce and manufacture subject to it; it tends immediately to give an advantage to those countries with which we have to compete, acting like a premium on their produce, and giving to them the customers that would otherwise belong to us. It is plain, indeed, that in respect to many articles produced at an equal or nearly equal cost in different countries, a very small export duty may wholly destroy the mercantile profit. If *A.* and *B.* both furnished a particular commodity to *C.* at the same price when trade is free, any tax on the exports of *A.* must have a tendency to give the whole trade to *B.*, unless there be some physical obstacle to increased production without an increase of expense equal to the tax. An export tax levied at *A.* when *B.* is free, must have just the same effect as would result from an excess in the duties levied at C. Hence we may conclude that every tax (and vexation and delay are heavy taxes) to which our sugar and other produce is subject, and from which the sugar of Java, the West Indies and America is free, operates in its degree precisely like the heavy duties at home which have been so much and so justly complained against.

But if such taxes restrict the export trade, it is obvious they must not less affect the import trade for which our exports ought to pay, and in proportion as the importing merchant has in securing returns to contend with persons exporting merely for the remittance of public or private tribute, it is important to him that facilities should be given to the export trade of the country. Upon that trade, in fact, does all his success depend. If it does not flourish so as to afford an ample fund for the remittance of the tribute, with a surplus for commercial returns, the import trade must speedily languish and decay, and the whole prosperity of the country be seriously checked.

Whether, therefore, I regard the interest of the people here (the first object with the Government of this country), the means of adding to the commerce of England, or the advantage of our numerous countrymen who draw their incomes from India, I am equally persuaded that all would equally gain by any measure calculated to encourage our export trade, and that the importing merchants would find decided advantage in any change that should bring the produce of our territories more abundantly and cheaply to Calcutta, though the object were attained at the expense of a considerable import duty.

With these views, I have turned my thoughts to the object of substituting a simple system of import and export sea customs, for the mixed and somewhat complicated plan of import, export and transit duties now in force.

The result of a pretty careful examination of the articles which constitute the trade of Calcutta, and a consideration of the rate of duty which each could bear, have led to the conclusion that the country might be relieved from the mischief of our inland customs without any very considerable sacrifice, at least if the salt duties levied on our western frontier are, as would seem necessary for the protection of the Bengal monopoly, maintained.

When the demand is so great for the services of covenanted civil servants, the opportunity is favourable for the abolition of the several situations which the proposed arrangement would render unnecessary; and at all events, I could not, of course, for a moment propose to maintain an obvious and injurious tax for the sake merely of those by whom it is collected.

The establishment at Calcutta must, no doubt, be somewhat increased, so as fully to meet the exigency, and to obviate every reasonable ground of complaint on the part of the fair dealer.

An increase of duty will render it necessary to use more efficient checks to smuggling, and of course these checks must be so adjusted as to occasion the smallest possible degree of vexation and delay to those willing to pay the tax honestly. Hence a certain increase of establishment at Calcutta is unavoidable.

Still, however, there will be a great saving of charge, and to that extent we may relinquish taxes without loss to the general finances.

With respect to the precise rate of duty to be levied on the several articles, I cannot of course be satisfied with my own notions, adopted on general grounds, with the limited knowledge of practical results to which I can pretend.

The estimate I have formed is therefore professedly a mere sketch; but if the general principle be assumed, I should hope to obtain the aid of many able and respectable gentlemen, who unite to other qualifications for the consideration of such a subject, a minute and accurate knowledge of the trade of the country, both in its general relations and in its details. To facilitate the communication of their ideas, I propose to circulate Statements, containing lists of all the main articles of commerce, with separate columns for a detail of the duties and drawbacks to be charged and allowed on each.

I likewise have added a few columns, headed with the questions which appear most essentially to affect the main points. But of course every gentleman who can find leisure, and possesses inclination for the work, will be anxiously solicited to give us the benefit of the utmost latitude of discussion into which he may be inclined to enter. The questions contained in the columns, being designed chiefly to afford a facility to those whose other avocations may not enable them to do more than communicate a general sketch of what they know or think on the subject, and to draw the attention of all to the importance of bringing the communications with which they may favour us to specific results.

A brief

Appendix, No. 146.

Transit Duties and Customs.

A brief notice of the several heads of inquiry indicated may be of use. The first question is, where the article is produced, and whence chiefly brought.

Independently of the object of affording a reasonable preference to the produce and manufactures of our own country, and those of the British territories in whatever quarter of the globe, as well as to those other branches of trade which give employment to British shipping, the inquiry as to the place whence an import is brought is important, with a view to the ulterior consideration of the returns which are likely to be taken hence, and to the understanding of the general scheme of mercantile adventure, of which the import is only one act.

It must be almost unnecessary to state, that, in considering the amount of duty to be levied on any article, it is indispensable to consider where and how the article is consumed, or, when the scene of consumption is uncertain, the place to which it is carried, since, without knowing the persons by whom and the mode in which any article is used, it must be impossible to judge accurately how far any proposed tax will be burthensome, or whether and to what degree it will operate to diminish consumption, or may be calculated to interfere injuriously with some other branch of commerce or manufacture.

Thus, for example, though in most countries it might be doubted how far it would be expedient to levy an import duty on metals which are usually designed to be worked up into some valuable article of manufacture, or to be converted into some productive instrument of national wealth, the same principle may not perhaps apply to the trade of this country; for here the most valuable of the metals (if we except the precious metals), may be said to be consumed in the very next stage to that in which they are imported. The copper and spelter, tutenague and tin, are converted, by a simple process, into articles of domestic use; the consumption is extensive in proportion to the population which makes use of copper vessels; but the amount of individual consumption is not large, so that a considerable import duty would scarcely be felt; and there being no excise to render the consumption of the natives in the interior productive of Revenue, the imposition of such a duty, to be collected with little trouble or vexation at the port of importation, would seem to be singularly free from objection, provided always that Government collects no more, in the aggregate, from the country than the public service requires, and that it administers what it collects under a solemn sense of the responsibility which attaches to its administration.

To copper sheathing, &c. for which the demand is not that of immediate consumption, but that of use, as an instrument of commerce, the above remark could not be strictly applied, and some special provision might be necessary.

When any article has to be carried far from the place of import, the circumstance must of course be considered as a reason for moderation in the amount of any duty proposed to be levied, since, as already intimated, the further a tax is levied from the place of consumption, the more heavily will its burthen be felt; and when an article is conveyed beyond our territory, we must further consider how far any increase of price, consequent on taxation, might injuriously affect the return trade.

It must be almost equally superfluous to observe how necessary it is, in settling the rate of duty to be levied on a given article, that we should carefully consider how far it is exposed to the competition of the same or other articles not subjected to a similar tax.

The competition may either be direct, as that of the copper of Nepaul against our sea imports, which have not, however, I imagine, much to dread from the rivalry of native mines, that of the spelter of Europe against the tutenague of China, and that of country piece-goods against the fabrics of Manchester and Glasgow, of which the triumph seems almost to be against native; or it may be indirect, when one article, though entirely different from another, is likely to be used in place of it; but the simplicity of Indian habits affords little scope for this kind of competition.

The fourth question, which regard the average price of the articles, and its liability to fluctuation, is chiefly important in determining whether the duty shall consist of a certain per centage on the value, or shall be fixed at a given sum for a given quantity. The latter system, which avoids all questions of valuation, has several important advantages. It obviates the necessity of examination and appraisement, always attended with some delay and trouble; and it avoids one consequence of an *ad valorem* duty, the enhancement of the tax in proportion to the scarcity of the article. These are advantages worth purchasing, at a certain sacrifice of the superior equality with which an *ad valorem* duty falls on individual importers; but of course the plan of a fixed duty can apply only to articles of which the kind is nearly uniform, and of which the price does not fluctuate within very wide limits.

The fifth question sums up the whole subject, as far as the mere matter of importation is concerned.

Trade may be injured directly and indirectly by heavy taxation; and directly, when the pressure of the tax, by diminishing consumption, causes a defalcation in commerce; indirectly, when the temptation to smuggling is such as to render it necessary for Government to impose rigorous and inconvenient restrictions on the import of goods, or to create an extensive illicit traffic. When the fair merchant pays, in the form of vexation and delay, a tax bearing any considerable proportion to the amount actually levied for the public service, the duty must be pronounced to be vicious, either in kind or in degree; and nothing can be less favourable to the prosperity of commerce than the extensive prevalence of the dishonest and gambling speculations of the smuggler.

Any undue pressure too will be mischievous in proportion as it falls on articles not brought for immediate consumption, but designed to be the means of further speculations. When the consumption merely of a single article is affected, the first consequence may appear

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more striking; but the extent of the evil is easily developed. But in other cases valuable branches of manufacture may be obstructed or destroyed, a varied interchange of commodities may be stopped, or the opening of new and interesting markets may be prevented.

The sixth question, as to the drawback to be allowed on re-exportation, will probably admit of an easy reply. Goods re-exported cannot of course be fitly subjected to a consumption duty; and generally indeed it may be assumed that no more (if anything) should be retained than may equal a moderate port duty.

Under the fifth head there will naturally arise the question, whether any, and what, distinction should be made between imports on British and imports on foreign bottoms.

Although the system of levying double duties on the latter be very generally adopted and recognised in some of our treaties, it appears to me to be doubtful whether it is founded on any just principle.

The object of the rule is avowedly to encourage British shipping, by taxing goods brought in foreign ships; but it is obvious that a tax designed for this purpose cannot, with any propriety, be regulated by the mere rate of duty which it appears to us proper to impose on the consumption of the several articles, the two things having no necessary connexion. The foreign shipping tax (for so the difference of the two rates of duty may be called), should naturally be adjusted with reference to the advantages, real or supposed, which foreign nations may possess, in providing cheaper tonnage (or, what is the same thing, importing the several articles with a less charge for freight), or in avoiding, by their neutral character or otherwise, risks or expenses of insurance to which British merchants are exposed. Now, the extent of such advantages, or of those which our shipowners may desire to secure for themselves, can have no common measure with the various considerations by which the rate of a consumption duty is regulated; for, in settling the amount of such duty, we look to the nature and use of the article, to the circumstances of the parties consuming it, with but a partial advertance to the single question of the freight and insurance to which it is subject. Further, the plan of double duties involves this contradiction, that in proportion as we favour the import of any particular articles, we reduce the shipping tax, which is designed to secure a preference for British bottoms, and indirectly encourage foreign trade in those favoured articles. Thus, on the very articles in which it is proposed to encourage British trade, the foreign shipping tax would be only 2 ½ per cent.; whereas, on other articles on which a heavy duty may have been generally fixed, that tax will be multiplied fourfold, although one of the reasons for raising the general duty may have been, that the article was one in which British merchants were little interested.

I confess the leaning of my own mind is against the permanent adoption of any measures of preference towards the trade conducted on British bottoms. While Great Britain remains at peace, with her vast command of capital still accumulating, she might, I should think, be safely left to meet, unaided, the competition of all the world; and the trade which she cannot conduct without special favour she ought to relinquish.

In time of war, indeed, when freights are high, and the risk of capture considerable, some protection to our merchants is only reasonable, as they must otherwise sink under the positive disadvantages to which the political circumstances of the country temporarily subject them, and neutrals would gain by our distresses; but in such a case the foreign shipping duty should be distinctly regulated with a reference to the evils it is designed to correct, high freight and insurance. Now it is obvious that this is not done, if on various articles we levy 2 ½ or 5 per cent., when on others the foreign shipping tax is 7 ½ or 10 per cent., still less when in regard to the bulky articles on which freight falls heaviest, the difference in favour of British bottoms is small, while on costly articles of little bulk it is enormous. An equal per centage might sufficiently cover the difference of risk; but to provide for the excess of freight something like a tonnage duty appears to be necessary; and every just principle seems to be violated when the articles, on which the difference of freight is trifling, are subject to the highest rate of duty, merely because they are most costly, and are consumed by the classes best able to bear taxation.

Under every view, therefore, I think the system of levying, indiscriminately, double duty on imports by foreign ships should be abandoned, and that for each article a distinct foreign bottom duty should be fixed, with distinct reference to the advantage which it may be thought necessary to give to British shipping, or, what is the same thing, the disadvantages it may appear proper to impose on the mercantile marine of foreign nations, whether generally, or (as I would prefer) in time of war, or both.

The adoption by the Parliament of England of the law which allows a reciprocity of advantages to those nations who favour British merchants, warrants the expectations that the authorities at home would willingly permit the same principle to be applied here, with a reservation for eventual war; and if this be done, it might be advisable to have in our code a general provision for the levy of a considerable foreign bottom duty, as a means of compelling the concession of some advantages in favour of British merchants.

There is a question more important than that which relates to the shipping, but which has apparently been less attended to, and that is, the propriety of giving a preference to the produce and manufacture of our native country and her dependencies, however imported, over similar articles the produce or manufacture of foreign states. Such a preference is unquestionably reasonable, provided it be allowed with a clear perception of its tendency to promote the general wealth and strength of the empire, since doubtless, other things being equal, there is no traffic so productive of natural wealth as that which consists in the interchange of the commodities of the different parts of the same country by which the productiveness of all is stimulated to the utmost. But the proviso implies that the preference must not be carried to any extravagant extent, or it will degenerate into the impolitic system of taxing

Appendix, No. 146.

Transit Duties and Customs.

taxing one part of the country for the benefit of another, with a view to the unnatural promotion of partial interests, compelling the province *A.* to buy bad or dear goods from the province *B.*, when, if it were allowed a free trade with the foreign country *C.*, the aggregate of national wealth would be largely augmented, though a few individual manufactures, unnaturally forced, might languish or decay. Every one would laugh if it were proposed to exclude the grapes of France, or the oranges of Seville, that the hot-houses and greenhouses of England might flourish; yet some of the objects which have been gravely pursued seem scarcely to deserve more serious mention. As far, indeed, as England is concerned, I should think she can only ask fair play and an open field. The miracles of her machinery, and the vast power of her mercantile capital, must insure her success in any commercial contest in which she can, with wisdom, engage. I am little disposed, therefore, to think it in any degree necessary to favour the produce and manufactures of the United Kingdom, though it might have been wished that, in some of our treaties, the distinction between duties regulated by the nature of the bottom importing and duties depending on the place of growth, had been kept clearly in view. From an inadvertence to this point, the Netherlands' authorities, with a show of liberality in reducing the duties on goods imported in British bottoms, appear to have maintained their most rigorous restrictions on the import of British goods. Had these been removed, we might perhaps safely have left the Dutch to take their own way with regard to the duties on shipping; but as they are maintained, the concession in favour of our shipping is, for the most part, an idle compliment.

In foreign countries our object should be to get the import of British goods permitted on equal terms with articles of foreign produce and manufacture, or as nearly so as possible, trusting for a market to their superior worth and cheapness; and the best way, perhaps, of securing this object is to adopt a liberal system ourselves, or, at least, to show a ready disposition to relinquish all artificial restrictions when foreign governments shall consent to meet us with a corresponding spirit.

It may be unnecessary to enter, with any detail, into an explanation of the heads of inquiry relative to exports and re-exports. Generally speaking, we may assume that if any duty is retained on re-exports, it should be very light, equivalent only to a moderate port duty, and not such as to discourage merchants from trying the market, or bringing goods here to form part of a mixed cargo.

In regard to exports also, various considerations obviously dictate the expediency of great moderation as to the amount of any duty that may be levied. In as far as concerns the trade between this and England, the latter appears obviously to be the place at which all duties designed to fall on the consumer should be levied; what is there recovered cannot be reckoned as lost here, India being always regarded as a part of the British empire, and the object of facilitating remittances being of peculiar importance under the singular relation which connects the two countries. It will also be necessary to keep in view the matter of remittance in considering other branches of our trade, and this not only as our measures may affect the direct intercourse of the countries immediately in question, but also as they may influence circuitous operations of exchange. Further, an export duty being in the nature of the thing levied at a distance from the ultimate place of consumption, and subject to the uncertainties of a remote market, must always press with great comparative weight.

But while adverting anxiously to the great object of facilitating export trade, I fully recognise the general expediency of great moderation in our export duties, and am little disposed to recommend any artificial prohibitions with the view of preventing foreign states from availing themselves of anything which our country produces. I cannot, I confess, subscribe to the notion that such duties are altogether to be avoided, and that there is something peculiarly valuable in the export trade of all countries. The notion seems a renewal of the old mercantile theory, by which the prosperity of states was measured by the quantity of goods they could get rid of, and the quantity of the precious metals they could acquire.

The consumers of foreign countries can scarcely claim any personal consideration, so long at least as our own people have any burthens to bear, or any useful public works or institutions are left unexecuted or unendowed from a want of funds. The question simply therefore is, the effect of the duty on the trade. Advertence must be had to the place to which the articles are carried, because the pressure of a given duty will depend much on the distance of the market, and the character of its commercial intercourse with the port of export. We must also consider the expense to which our merchants are exposed, and compare the average cost of the articles here with the price of similar articles produced elsewhere, lest by raising the price of our exports to the consumers, we drive them to seek another source of supply.

When these things are fully attended to, if we find that the natural advantages of this country enable it to supply all or several foreign states with articles cheaper than they can be had from other quarters, and that a certain increase in their price will not expose our trade to any dangerous rivalry, there seems to be no sufficient reason why we should not, by a moderate export duty, endeavour to raise a portion of the funds requisite for the public service by taxing the consumption of foreigners, care of course being taken to weigh well the likelihood of any diminution in the demand in consequence of the enhancement of price. This species of taxation may be considered peculiarly applicable to cases in which the exporting country has an absolute or virtual monopoly, and in which the article exported is subjected to a heavy tax by the government of the importing country.

Thus, were the Chinese government to levy a considerable export duty on tea, since the effect would chiefly be to force a reduction on the tax directly or indirectly levied on that

Appendix, No. 146

Memorandum of Mr. H. Mackenzie.

article in England, and to relieve its own subjects at the expense of Great Britain, the policy of the Celestial Dynasty might, I think, well be defended, though opposed to some of the prevailing notions of the West. In like manner, while we possess a virtual monopoly of opium, (for such, I trust, the superior cheapness of production in Behar will secure to us, though the restrictive measures adopted for its protection should fail), it appears to me to be quite reasonable and proper that we should impose a considerable duty on that article, whatever questions may arise as to the best mode of levying it. The same principle may, in its degree, apply to other articles. If our silks and sugar reach the Gulf much cheaper than similar articles can be had elsewhere, a moderate export duty in lieu of the Transit Duty now levied would, I think, be expedient. But each article must be separately examined with distinct reference to the probable effect of the tax, in giving advantage to foreign produce, or in injuriously diminishing the trade.

It will not be supposed, from what I have thus hastily written, that I am insensible to the evils of taxation, in whatever shape, or that I should, less than any other, rejoice in sweeping away every burthen or restriction by which (however light and skilfully fashioned the fetter) the commercial intercourse of the country is in their degree shackled and restrained. Freedom indeed is to trade what the breath of Heaven is to animal and vegetable life, without it they languish and decay. But as men must submit to be pent in populous cities, if they would fully exercise the powers or enjoy the blessings of civilized life, though the sallower cheek and fuller frame may be the consequence, so commerce must submit to some burthens and restrictions, if it would enjoy the protection which is to be purchased only at the expense necessary to maintain establishments for the defence of the country, and the administration of public affairs. Absolute freedom we must leave for some happy Utopia, in which man shall move in a regular orbit, described by the scientific hand of pure reason, through an atmosphere disturbed by no gusts of passion. But as things are, we must content ourselves amidst the recentric movements of human affairs with a humbler view of business and of life, and must seek, as far as possible, to limit our burthens and restraints by the necessity which occasions them, and to lighten the evils we cannot remove, instead of wasting our strength in a vain struggle for unattainable good. In plain words, we must tax and pay taxes; and the only question is, how we can tax so as to produce the greatest sum of good with the least alloy of evil.

With a well-regulated and ample establishment for its collection, there is perhaps no tax less felt by the community than a duly apportioned impost on external trade. The merchant, if not subjected to unnecessary vexation and delay, soon comes to discharge the public demand with no other feeling than attends the disbursements requisite to meet any other necessary charges; and the consumers, though they will perceive its effect in raising prices in proportion to the rate of the tax, are altogether free from the direct touch of the tax-gatherer. The importing merchants thus become the agents between the Government and those who contribute to the exigencies of the state; and the representation, while it infinitely facilitates the general concern, by lumping into one transaction the payment of a duty which is, in fact, to fall on thousands, takes from the demand much of the harshness that characterizes direct taxation. In the very forms necessary to the regular shipment and discharge of a cargo, as between the private parties concerned, there is much that renders familiar and easy the further steps requisite to the perception of a Government duty. Hence custom-duties would appear to have been favourably viewed in states the most jealous of liberty; and though political considerations be here out of the question, I persuade myself that every one will at once recognise the essential freedom which would be given to the commerce of India, by substituting a well-organized plan of import and export duties for the complex and burthensome system which now exists, which divides, by various artificial barriers, the different provinces of the country from each other, exposes the merchants to numerous detentions, frequently vexatious and expensive, and subjects the community in general to the hateful inquisition of a host of petty tyrants.

Were inland Transit Duties abolished, without any change in the import and export duties, the immediate sacrifice of Revenue would be about 33 lacs; and even though the duty on western salts were maintained, there would still be a loss of about 22.

The whole of this, I fear, cannot be immediately replaced by the imposition of new duties on imports and exports by sea, but a considerable part may certainly be so; and inasmuch as the proposed arrangement will operate, as I hope, to extend trade, and will enable us to reduce establishments, the balance cannot be reckoned as a net loss.

As I have already intimated, the estimate which I have framed is too uncertain to form a sufficient ground-work for so extensive an arrangement; but it justifies the hope, that when the new duties shall be adjusted, as I propose to adjust them in full communication with the Board of Customs; the collector, and such of the mercantile gentlemen as may have the goodness to assist in the work, the result will be such as to satisfy the Government and the authorities at home of the expediency of the proposed change. If I do not err greatly, the benefit to be derived from it are such as amply to justify a considerable immediate sacrifice; and the consideration of those benefits will, I feel confident, inspire those whose assistance I shall solicit, with a ready zeal to co-operate in the undertaking, though at the expense of more trouble than I should, under other circumstances, feel myself justified in asking them gratuitously to undertake.

I propose hereafter to consider how far it may be proper to maintain any of the consumption or town duties levied at the principal cities; if these were confined to articles of ordinary consumption, not being also articles of foreign trade, or could be collected without any hindrance to the general transit trade of the country, they might be unobjectionable, especially if applied to purposes of local improvement. But at present my impression is strong against the expediency of retaining the town duties, if the Transit Duties shall be abolished, and I trust that if the sacrifice of these can be nearly compensated by the new sea customs, the Government will not want funds (when peace shall be happily restored) for all the important and beneficial objects which have engaged its attention.

(signed) *Holt Mackenzie.*

East India House, 24 February 1832.

J. Mill,
Examiner of Indian Correspondence.

Appendix, No. 147.

Appendix, No. 147.

Rates of Export, &c. allowed in India.

SCHEDULES of the Rates of Export, Import and other Duties collected, and of Drawbacks allowed, in India.

LIST.

— (5.) —

I.—BENGAL.—A Schedule, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of Fort William in Bengal, in the Year 1813 - - - p. 721

A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Fort William in Bengal, in the Year 1813 - p. 721

— (6.) —

II.—BENGAL.—A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Fort William in Bengal, specifying the Name of each Town, in the Year 1813 - - - - p. 733

A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Fort William in Bengal, specifying the Name of each Town, in the Year 1828-29, or latest period - - - p. 733

— (7.) —

III.—BENGAL.—A Schedule, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of Fort William in Bengal, in the Year 1828-29, or latest period - - - - - - - - p. 734

A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Fort William in Bengal, in the Year 1828-29, or latest period - - - - - - - - p. 734

— (8.) —

IV.—MADRAS.—A Schedule, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of Fort St. George, in the Year 1813 - - - p. 735

— (9.) —

V.—MADRAS.—A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Fort St. George, in the Year 1813, p. 738

— (10.) —

VI.—MADRAS.—A Schedule, exhibiting the Rates of Import and Export Customs and Drawbacks at the several Ports and Places under the Presidency of Fort St. George, in the Year 1828-29, or latest period, p. 739

A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Fort St. George, in the Year 1828-29, or latest period, p. 739

— (11.) —

VII.—MADRAS.—A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Fort St. George, specifying the Name of each Town, in the Year 1813 - - - - p. 743

A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Fort St. George, specifying the Name of each Town, in the Year 1828-29, or latest period - - - - p. 743

— (12.) —

VIII.—BOMBAY.—Schedule, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of Bombay, in the Year 1813 - - - - p. 744

A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Bombay, in the Year 1813 - - - - p. 744

— (13.) —

IX.—BOMBAY.—A Schedule, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of Bombay, in the Year 1828-29, or latest period - p. 747

A Schedule, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of Bombay, in the Year 1828-29, or latest period, p. 747

— (14.) —

X.—BOMBAY.—A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Bombay, specifying the Name of each Town, in the Year 1813 - - - - - p. 754

— (15.) —

XI.—BOMBAY.—A Schedule, exhibiting the Rates of Town Duties collected in all Towns under the Presidency of Bombay, and specifying the Name of each Town, in the Year 1828-29, or latest period - p. 756

East India House, 19 March 1831.

J. Mill,
Examiner of Indian Correspondence.

I.—BENGAL.

5.)—A SCHEDULE, exhibiting the RATES of EXPORT and IMPORT CUSTOMS, and DRAWBACKS at the several Ports and Places under the Presidency of *Fort William* in *Bengal*, in the Year 1813.

A SCHEDULE, exhibiting the RATES of INLAND TRANSIT and FRONTIER DUTIES in all Places under the Presidency of *Fort William* in *Bengal*, in the Year 1813.

REGULATION IX. 1810.

Enumeration of Goods.	Rates of Duty.
Cotton; wool - - - - - - -	12 annas per maund of 96 Calcutta sicca weight.
Cotton piece-goods - - - - -	On importation by sea, 7 ½ per cent. On importation from the Vizier's and the Nepaul territories, 7 ½ per cent. On importation from other foreign territories, 2 ½ per cent. On the transit of piece-goods, the manufacture of the Company's territories, 7 ½ per cent. A drawback shall be allowed of 5 per cent. on exportation by sea, on such piece-goods as shall have paid the duty of 7 ½ per cent.
Cotton yarn - - - - - - -	On importation, exportation, or transit, 7 ½ per cent. *ad valorem.*
Raw silk filature - - - - -	Ditto - 7 ½ per cent. on a valuation of 7 rupees per seer of 80 Calcutta sicca weight.
Bengal wound silk - - - - -	Ditto - 7 ½ per cent. on a valuation of 6 rupees per seer of 80 Calcutta sicca weight.
Tushah - - - - - - - -	Ditto - 7 ½ per cent. on a valuation of 5 annas per seer of 80 Calcutta sicca weight.
Chassum - - - - - - - -	Ditto - 7 ½ per cent on a valuation of 3 annas per seer of 80 Calcutta sicca weight. A drawback shall be allowed of 5 per cent. on the exportation to the port of London, of all silk which shall have paid the above duty.
Silk piece-goods, and goods made partly of silk and partly of cotton.	On importation by sea, 7 ½ per cent. Ditto - from the Vizier's and the Nepaul territories, 2 ½ per cent. Ditto - from other foreign territories, and on the transit of goods, the manufacture of the Company's territories, 7 ½ per cent. *ad valorem.* A drawback shall be allowed of 5 per cent. on exportation by sea to London, of such silk piece-goods as shall have paid the duty of 7 ½ per cent.
Embroidered goods and brocades -	On importation by sea, 7 ½ per cent. On importation from the Vizier's and the Nepaul territories, 2 ½ per cent. Ditto - from foreign territories, and on the transit of goods, the manufacture of the Company's territories, 7 ½ per cent.
Gold and silver tissues, lace and thread -	On importation, exportation or transit, 5 per cent. *ad valorum.*
Shawls - - - - - - - -	On importation, 10 per cent. upon an advance of 50 per cent. on the invoice valuation, to be levied at the first custom-house; after which the goods shall be subject to no further duty in the Company's provinces.

Appendix, No. 147.

Transit Duties and Customs.

Enumeration of Goods.	Rates of Duty.
Woollens (Europe) - - - - -	5 per cent. on importation by sea only.
Woollens (Country), viz. looys and blankets	If imported from Nepaul, 2 ½ per cent.; the manufacture of the Company's territories, 5 per cent. *ad valorem.*
Carpets and setrenjees - - - -	7 ½ per cent.
All canvass (except such as is made of sunn or hemp, or other material of country growth or manufacture.)	5 per cent. on importation by sea.
Gunnies, gunny baggs, putties and chutta -	5 per cent. *ad valorem.*
Thread, tape and fringes - - - -	Liable to the same duties with cotton piece-goods.
Indigo - - - - - - - -	On importation, or transit, 5 per cent. on a fixed valuation of 100 per factory maund. An additional export duty of 2 ½ per cent. on the produce of the Vizier's dominions on exportation by sea.
Sugar, jagry, goor and syrup - - -	5 per cent. *ad valorem.* A drawback shall be allowed of 2 ½ per cent. on exportation to Europe or America.
Beetle-nut - - - - - - -	Of the growth of Bengal, or imported by land or sea, 7 ½ per cent. on a fixed valuation of 5 rupees per factory maund.
Kuth or kutch - - - - - - -	5 per cent. on a fixed valuation of 8 rupees per factory maund.
Oil and oilseeds, mustard and sesamun, and all other vegetable or animal oils.	7½ per cent. *ad valorem.*
Cocoa-nuts, either with or without the bark	5 per cent. on the valuation of 20 rupees per 1,000.
Wax and wax candles - - - -	10 per cent. at a fixed valuation of 45 rupees for wax, and 70 rupees for candles per factory maund.
Long pepper and its root (called piplamoor)	7 ½ per cent. on a fixed valuation of 12 rupees per factory maund. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Dry ginger - - - - - - -	7 ½ per cent. on a fixed valuation of 4 rupees per factory maund. A drawback shall be allowed of 2 ½ per cent. on exportion by sea.
Aromatic Seeds; viz. anise, (or moury or sont), colizeerah, (or nigella) cardamums; coriander, (or dhunia), cummin (or jeerah), jowaen (or ajwain).	7½ per cent. *ad valorem.* A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Spices; viz. pimento, (or allspice); cloves; mace; nutmegs; cassia and malabathrum leaf, (or tazpaut).	Imported by sea, 10 per cent., *ad valorem.* On importation from Nepaul, 2 ½ per cent.
Pepper, black and white - - - -	10 per cent. on a fixed valuation of 11 rupees per factory maund.
Saltpetre - - - - - - - -	7 ½ per cent. on a fixed valuation of 4 rupees per maund.
Gums and Drugs; viz. camphire; cherayta; columbo root; copal (or kahroba); galbanum; gum arabic; jutta munsee (or spikenard; mastic. Myrobolans; viz. hurrah; buhera; ownla; myrrh; soonamooky leaf; senna and storax.	Imported by sea, 10 per cent. *ad valorem.* On the produce of the country, 7 ½ per cent. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Assafœtida - - - - - -	10 per cent. *ad valorem.*
Saffron - - - - - - -	10 per cent. on a fixed valuation of 35 rupees per seer.
Stick lac; latri ivory lac; shell lac; cake lac and seed lac.	5 per cent. on a valuation of 10 rupees per maund of 80 Calcutta sicca weight. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Galingall; kullinjun - - - - -	7 ½ per cent. on importation by sea, on a fixed valuation of 8 rupees per month.

Perfumes

Enumeration of Goods.	Rates of Duty.
Perfumes and Fragrant Drugs; viz. otter or essential oils; foleyl teyl or perfumed oils; ambergris; civet; musk; luban, or benjamin; gundiberoza, or frankincense; putcha pat; rose water, and keorah water.	7 ½ per cent. *ad valorem*. If imported from the territories of Nepaul, 2 ½ per cent.
Dyeing Drugs; viz. attah; awl root, or morinda; crimdana, or cochineal; coossum flower: dhye flower; hursinghar flower; loodh; munjeeth, or madder; toond flower.	7 ½ per cent. *ad valorem*, the produce of the country or imported by sea. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Wood used in dyeing; viz. buckum, or sappan wood, and sandal ahmer, or red sandal wood.	7 ½ per cent. the produce of the country or imported by sea. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Fragant Wood; viz. white or yellow sandal wood; ugger or aloe wood, and tuggur.	7 ½ per cent., the produce of the country or imported by sea. A drawback shall be allowed of 2 ½ per cent. on exportation by sea.
Wood used in cabinet work; viz. mahogany and all other sorts imported by sea; chucrassy; toon and sitsol.	7 ½ per cent. *ad valorem*.
Timber; viz. saul; sesoo; jarrel (whether red or white), and soondry.	10 per cent. *ad valorem*.
Chunam - - - - - - -	10 per cent. on a valuation of 40 rupees per maund of 80 Calcutta sicca weight, to be levied at Calcutta and Dacca only.
Cordage and other marine stores, with the exception of sunn, hemp, or other material for cordage, the produce of the country.	5 per cent. on importation by sea.
Coir - - - - - - - -	The produce of the Maldives, or Ceylon, &c. 5 per cent. on a fixed valuation of 9 rupees per factory maund.
Resins; viz. dammer, whether foreign or the produce of the country; resin and turpentine imported by sea.	5 per cent.
Pigments; viz. yellow ochre, or goopy muttee; vermillion; ranga muttee, or Indian red; minium; Prussian blue; peoree and verdigris.	10 per cent. *ad valorem*.
Quicksilver - - - - - -	10 per cent. on importation, on a fixed valuation of 4 rupees per seer.
Tin and tutinague - - - - -	10 per cent. on importation, on a fixed valuation of 20 rupees per maund.
Copper and brass - - - - -	10 per cent. on a fixed valuation of 20 rupees per maund on importation by sea, whether wrought or unwrought; the same on inland importation, but to be levied on the unwrought metal only. If imported from Nepaul, 2 ½ per cent., whether wrought or unwrought.
Lead (pigs), milled and sheet lead, and small shot.	10 per cent. *ad valorem* on importation.
Iron and steel, and manufactured iron and steel.	10 per cent. on the market value, on importation by sea, and on importation by land at the nearest custom-houses to the frontier, or a fixed valuation of 7 rupees per maund. On importation from Nepaul, 2 ½ per cent.
Arms; viz. swords; matchlocks; shields, -	2 rupees per matchlock, 1 rupee for a sword and 4 annas for a shield, on importation or transit.
Arsenic (white); red arsenic or realgar; yellow arsenic or orpiment, (hurtaul).	10 per cent. *ad valorem*.
Sulphur, or brimstone - - - -	10 per cent. *ad valorem*.
Alum - - - - - - - -	10 per cent. *ad valorem*.
Borax and tincal - - - - - -	5 per cent. *ad valorem*. If imported from Nepaul, 2 ½ per cent.

Vitriol,

Enumeration of Goods.	Rates of Duty.
Vitriol, or tooteah	5 per cent. *ad valorem.*
Sal ammoniac	5 per cent. on a fixed valuation of 25 rupees per factory maund.
Alkali, Sooje-muttee, or nitron	5 per cent. on a fixed valuation, of one rupee per maund.
Soap	5 per cent. on a fixed valuation of eight rupees per maund.
Tallow, tallow candles and hog's-lard	5 per cent. *ad valorem,* on exportation by sea only.
Salted provisions	5 per cent. *ad valorem,* on exportation by sea only.
Purser's stores	5 per cent. *ad valorem,* on exportation by sea only.
Raw hides; leather	5 per cent. *ad valorem.*
Boots, shoes and slippers	5 per cent. *ad valorem.*
Furs	5 per cent. *ad valorem* on importation; if from Nepaul 2½ per cent.
Hookas, vidre ware and hooka snakes	7½ per cent. *ad valorem.*
Stone plates	5 per cent. *ad valorem.*
Chanks or saunks	7½ per cent. *ad valorem.*
Cowries	5 per cent *ad valorem,* on importation at Calcutta, Chittagong or Balasore only.
Beads, melas or rosaries	7½ per cent. *ad valorem,* on importation by sea.
Coral	10 per cent. *ad valorem.*
Elephants' teeth, ivory	7½ per cent. at a fixed valuation of 110 rupees per maund.
Cow-tails and chowries	5 per cent. on importation; if from Nepaul 2½ per cent.
Bengal paper	5 per cent. *ad valorem.*
Wines and Europe goods	10 per cent. to be levied on their importation by sea only.
Carriages	7½ per cent. imported by sea, to be levied under the rules specially enacted for Calcutta.
Pipe staves	7½ per cent.
Gin, brandy, rum and arrack	10 per cent. on importation from Europe or America; 30 per cent. on importation from foreign territories in Asia.
Tea	10 per cent.
China goods	7½ per cent. on importation by sea.
Coffee	7½ per cent. on importation by sea.
Sago	7½ per cent. on importation by sea.
Rattans	7½ per cent. on importation by sea.
Tobacco	On importation by land or sea into the province of Cuttack, 10 per cent.; to be levied at the custom-house of Balasore only.

Second. Articles, the produce or manufacture of the Vizier's territory, or of Nepaul, or of any other foreign territory which shall have paid an import or transit duty, not exceeding 2½ per cent., shall be liable on re-exportation by sea, from Calcutta, Chittagong or Balasore, to the payment of an additional duty of 2½ per cent.

Third. Goods specified in the above enumeration, which shall have paid the prescribed duties once, whether on their importation or transit, shall not be liable to any further duties in passing through the provinces subject to the presidency of Fort William, unless such goods, or any of them, be expressly made liable to any further duty by some future regulation; nor shall the said goods be subject to any duty whatever on being exported from the said provinces, save and except the export duties to which any of the articles so enumerated may be liable under the provisions of this Regulation, on being exported therefrom by sea.

XIII. *First.* All goods not specified in the preceding enumeration, with the exception of the articles exempted from duty by the following clause, shall, on their importation by sea, or exportation from Calcutta, Chittagong or Balasore by sea, be subject to the payment of a duty of 5 per cent.

Second. The following articles imported by sea shall be exempted from the payment of the duty specified in the preceding clause:

Teak timber used for ship building; horses; bullion and coin; precious stones and pearls; goomotoo and other articles (coir excepted) used for the manufacture of cordage.

The

Rates of Export, &c. allowed in India.

The following articles exported by sea shall in like manner be exempted from the payment of the duty specified in the preceding clause:

Grain of all sorts; precious stones and pearls; opium purchased at the Company's sales; carriages; palankeens; spirits, distilled after the European manner, in any part of the provinces under this presidency, provided the quantity exported shall exceed 1,000 gallons.

REGULATION XVII. 1810.

II. In lieu of the duties imposed by clause 2, section 18, Regulation IX. 1810, on alimentary salt, duties shall be levied on all salt, not being salt purchased at the Company's sales in Calcutta, whether the produce of the British territories, or of any foreign state, on the importation of such salt into, or on the transportation of such salt through any part of the Ceded and Conquered Provinces, and on the importation of such salt which may not have previously paid the established duty into the province of Benares, at the following rates:

On Lahoree salt; Sammer, ditto; Doodwana ditto.	1 rupee per maund.
On Balumba salt; Bararee, ditto - -	12 annas per maund.
On Salumba salt; Furrah, ditto - -	8 annas per maund.
On any other alimentary salt, excepting salt purchased at the Company's sales in Calcutta.	4 annas per maund.

REGULATION III. 1811.

IV. *First.* Goods imported or exported on foreign bottoms, shall be subject to double the amount of the duties payable on goods imported or exported on British bottoms.

Second. On that principle, goods liable to duty on importation by sea will be chargeable with duty on their importation on British and foreign bottoms respectively, agreeably to the Schedule annexed to this Regulation, No. 1.

Third. Pursuant to the same principle of subjecting the trade of foreigners to double duties, they will be precluded from the benefit of the drawback receivable by British subjects, in cases in which such drawback may be equal to a moiety of the duty paid on importation; and in cases in which the drawback receivable by British subjects may exceed a moiety of the import duty, the drawback receivable by foreigners will be adjusted on a consideration of the ultimate duty payable by British subjects, agreeably to the Schedule, No. 2.

Fourth. In cases in which the drawback receivable by British subjects amounts to less than a moiety of the import duty, the foreign exporter will be subject to the payment of an additional export duty, agreeably to the detailed Schedule, No. 3.

V. The following rules are hereby enacted in lieu of clause 2, section 12, and sections 13 and 75, of Regulation IX. 1810.

VI. Articles the produce or manufacture of the Vizier's territory, or of Nepaul, or of any other foreign territory which shall have paid an import or transit duty, not exceeding two-and-a-half per cent., shall be liable on re-exportation by sea from Calcutta, Chittagong or Balasore, to the payment of an additional duty of two-and-a-half per cent. if exported on British bottoms; and seven-and-a-half per cent. if exported on foreign bottoms.

VII. All goods not specified in the above-mentioned Schedules, with the exception of the articles exempted from duty by clause 2, section 13, Regulation IX. 1810, shall, on their importation by sea, or exportation from Calcutta, Chittagong or Balasore, by sea, be subject to the payment of a duty of five per cent. if imported or exported on British bottoms; and of 10 per cent. if imported or exported on foreign bottoms.

VIII. Goods imported for re-exportation, shall, on re-exportation, be allowed a drawback of two-thirds of the amount of the duty paid on their importation, if exported on British bottoms; and of one-third of the duty paid on their importation, if exported on foreign bottoms. In cases in which goods shall have paid double duty on importation, that is, the enhanced duty ordered to be levied from foreigners, a drawback shall be allowed to the exporter of two-thirds of such duty, whether the goods be exported on foreign or British bottoms; with the exception, however, of those goods, on the exportation of which a specific rate of drawback is established by the Table annexed to this Regulation.

Appendix, No. 147.

Transit Duties and Customs.

No. 1.

TABLE of the RATES of DUTIES to be levied on the following Goods, on their Importation into *Calcutta* by Sea, on British and on Foreign Bottoms.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Allspice	10 per cent.	20 per cent.
Aloe wood	7½ ditto	15 ditto.
Alum	10 ditto	20 ditto.
Ambergris	7½ ditto	15 ditto.
Arrack, Batavia	*sa. rs.* 55 per leagur.	*sa. rs.* 100 per leagur.
Ditto, from Europe or America	10 per cent.	20 ditto.
Ditto, from Foreign territories in Asia	30 ditto	60 ditto.
Arsenic, white, red or yellow	10 ditto	20 ditto.
Assafœtida	10 ditto	20 ditto.
Attah	7½ ditto	15 ditto.
Awl root	7½ ditto	15 ditto.
Beads, malas or rosaries	7½ ditto	15 ditto.
Beetle-nut	7½ ditto	15 ditto.
Ditto (town duty)	5 ditto	10 ditto.
Benjamin	7½ ditto	15 ditto.
Borax	5 ditto	10 ditto.
Brandy, from Europe or America	10 ditto	20 ditto.
Ditto, from Foreign territories in Asia	30 ditto	60 ditto.
Brass	10 ditto	20 ditto.
Brimstone	10 ditto	20 ditto.
Brocades	7½ ditto	15 ditto.
Buhera	10 ditto	20 ditto.
Buckum wood	7½ ditto	15 ditto.
Calijeerah	7½ ditto	15 ditto.
Camphire	10 ditto	20 ditto.
Canvass	5 ditto	10 ditto.
Cardamums	7½ ditto	15 ditto.
Carriages	7½ ditto	15 ditto.
Cassia	10 ditto	20 ditto.
Chanks	7½ ditto	15 ditto.
Cherayta	10 ditto	20 ditto.
China goods	7½ ditto	15 ditto.
Cloves	10 ditto	20 ditto.
Cochineal	7½ ditto	15 ditto.
Cocoa-nuts	5 ditto	10 ditto.
Coffee	7½ ditto	15 ditto.
Coir	5 ditto	10 ditto.
Columbo root	10 ditto	20 ditto.
Coosum flower	7½ ditto	15 ditto.
Copal, or kuhroba	10 ditto	20 ditto.
Copper	10 ditto	20 ditto.
Coral	10 ditto	20 ditto.
Cordage	5 ditto	10 ditto.
Cowries	5 ditto	10 ditto.
Crimdana	7½ ditto	15 ditto.
Dammer	5 ditto	10 ditto.
Dhye flower	7½ ditto	15 ditto.
Elephants' teeth	7½ ditto	15 ditto.
Embroidered goods	7½ ditto	15 ditto.
Europe goods	10 ditto	20 ditto.
Frankincense	7½ ditto	15 ditto.
Galbanum	10 ditto	20 ditto.
Galingall	7½ ditto	15 ditto.
Ghee	5 ditto	10 ditto.
Ditto (town duty)	10 ditto	20 ditto.
Gin, from Europe or America	10 ditto	20 ditto.
Ditto, from Foreign territories in Asia	30 ditto	60 ditto.
Goopee mattee	10 ditto	20 ditto
Gum arabic	10 ditto	20 ditto

III.
REVENUE.

Appendix, No. 147.

Rates of Export, &c. allowed in India.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Gundeberoza	7½ per cent.	15 per cent.
Hurrah	10 ditto	20 ditto.
Hursingah flower	7½ ditto	15 ditto.
Hurtaul	10 ditto	20 ditto.
Indigo	5 ditto	10 ditto.
Iron and manufactured iron	10 ditto	20 ditto.
Jutta munse	10 ditto	20 ditto.
Ivory	7½ ditto	15 ditto.
Kullinjun	7½ ditto	15 ditto.
Kutch	5 ditto	10 ditto.
Lead, pig, sheet, milled and small shot	10 ditto	20 ditto.
Loadh	7½ ditto	15 ditto.
Loban	7½ ditto	15 ditto.
Mace	10 ditto	20 ditto.
Madder	7½ ditto	15 ditto.
Mahogany	7½ ditto	15 ditto.
Marine stores	5 ditto	10 ditto.
Mastic	10 ditto	20 ditto.
Minium	10 ditto	20 ditto.
Morinda	7½ ditto	15 ditto.
Munjeet	7½ ditto	15 ditto.
Musk	7½ ditto	15 ditto.
Myrobolans	10 ditto	20 ditto.
Myrrh	10 ditto	20 ditto.
Nutmegs	10 ditto	20 ditto.
Oils, vegetable or animal	7½ ditto	15 ditto.
Ditto, (town duty)	5 ditto	10 ditto.
Oil seed	7½ ditto	15 ditto.
Ditto (town duty)	5 ditto	10 ditto.
Oils, perfumed or essential	7½ ditto	15 ditto.
Orpiment or yellow arsenic	10 ditto	20 ditto.
Otter	7½ ditto	15 ditto.
Ownlu	10 ditto	20 ditto.
Pepper, black and white	10 ditto	20 ditto.
Piece-goods, cotton	7½ ditto	15 ditto.
Ditto, silk	7½ ditto	15 ditto.
Ditto, partly silk and partly cotton	7½ ditto	15 ditto.
Pimento	10 ditto	20 ditto.
Pipe staves	7½ ditto	15 ditto.
Prussian blue	10 ditto	20 ditto.
Putchapaut	7½ ditto	15 ditto.
Quicksilver	10 ditto	20 ditto.
Rattans	7½ ditto	15 ditto.
Raw hides	5 ditto	10 ditto.
Red sandal wood	7½ ditto	15 ditto.
Resin	5 ditto	10 ditto.
Rose water	7½ ditto	15 ditto.
Rum, from Europe or America	10 ditto	20 ditto.
Rum, from Foreign territories, or Asia	30 ditto	60 ditto.
Saffron	10 ditto	20 ditto.
Sago	7½ ditto	15 ditto.
Sandal wood, red	7½ ditto	15 ditto.
Ditto, white or yellow	7½ ditto	15 ditto.
Sappan wood	7½ ditto	15 ditto.
Senna	10 ditto	20 ditto.
Soonamooky leaf	10 ditto	20 ditto.
Spikenard	10 ditto	20 ditto.
Steel, and manufactured steel	10 ditto	20 ditto.
Storax	10 ditto	20 ditto.
Sugar, wet or dry, including jaggree and molasses	5 ditto	10 ditto.
Ditto (town duty)	5 ditto	10 ditto.
Sulphur	10 ditto	20 ditto.
Tape	7½ ditto	15 ditto.
Taiz-paut	10 ditto	20 ditto.
Tea	10 ditto	20 ditto.
Thread	7½ ditto	15 ditto.
Tin	10 ditto	20 ditto.
Tincal	5 ditto	10 ditto.
Tobacco, (town duty only)	10 ditto	20 ditto.
Toond flower	7½ ditto	15 ditto.

(continued

Appendix, No. 147.

Transit Duties and Customs.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Tuggur	7½ per cent.	15 per cent.
Turmeric	5 ditto	10 ditto.
Ditto (town duty)	5 ditto	10 ditto.
Turpentine	5 ditto	10 ditto.
Tutenague	10 ditto	20 ditto.
Ugger	7½ ditto	15 ditto.
Vermillion	10 ditto	20 ditto.
Verdigris	10 ditto	20 ditto.
Wax	10 ditto	20 ditto.
Wax candles	10 ditto	20 ditto.
Wines	10 ditto	20 ditto.
Wood, of all sorts used in cabinet work	7½ ditto	15 ditto.
Woollens	5 ditto	10 ditto.
Yellow ochre, or goopee mattee	10 ditto	20 ditto.

No. 2.

TABLE of DRAWBACKS allowed on the following Goods, imported from the Interior of the Country and from Sea, on Exportation from *Calcutta* by Sea, on British and on Foreign Bottoms.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Ajwain, or jowaen	2½ per cent.	No drawback.
Aloe wood	2½ ditto	
Anise, or mowrie, or sonf	2½ ditto	
Attah	2½ ditto	
Awl wood	2½ ditto	
Buhera	2½ ditto	
Buckum	2½ ditto	
Calijeerah	2½ ditto	
Camphire	2½ ditto	
Cardamums	2½ ditto	
Cherayta	2½ ditto	
Cochineal	2½ ditto	
Columbo root	2½ ditto	
Coosum flower	2½ ditto	
Copal, or kuhroba	2½ ditto	
Coriander, or dhoonia	2½ ditto	
Crimdanah	2½ ditto	
Cummin, or jeerah	2½ ditto	
Dhunia, or coriander	2½ ditto	
Dhye flower	2½ ditto	
Dry ginger	2½ ditto	
Galbanum	2½ ditto	
Gum arabic	2½ ditto	
Hurrah	2½ ditto	
Hursingah flower	2½ ditto	
Lac, stick, ivory, shell, cake and seed	2½ ditto	
Loadh	2½ ditto	
Long pepper and long pepper root	2½ ditto	
Mastic	2½ ditto	
Morinda	2½ ditto	
Mowry	2½ ditto	
Munjeet	2½ ditto	
Myrobolans	2½ ditto	
Myrrh	2½ ditto	
Ownla	2½ ditto	
Piece-goods, cotton	5 ditto	2½ per cent.
Ditto - silk, on exportation to London only	5 ditto	2½ ditto.
Ditto - partly silk, and partly cotton, on exportation to London only.	5 ditto	2½ ditto.
Sandal wood, red, white or yellow	2½ ditto	No drawback.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Sappan wood, or buckum wood	2½ per cent	No drawback.
Senna	2½ ditto	
Silk, raw filatur Ditto, Bengal wound, Ditto, Tushah Ditto, Chassum on exportion to London only.	5 ditto	2½ per cent.
Sonf	2½ ditto	No drawback.
Soonamooky leaf	2½ ditto	
Spikenard	2½ ditto	
Storax	2½ ditto	
Sugar, on exportation to Europe or America	2½ ditto	
Toond flower	2½ ditto	
Tuggur	2½ ditto	
Ugger or aloe wood	2½ ditto	

No. 3.

TABLE of the RATES of DUTY to be levied on the following Goods, imported from the Interior of the Country, on Exportation from *Calcutta* by Sea, on British and Foreign Bottoms.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Ajwain, or jowain	- - -	2½ per cent.
Alkali	- - -	5 ditto.
Alum	- - -	10 ditto.
Ambergris	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ per cent.	7½ ditto.
Anise, or mowrie, or sonf	- - -	2½ ditto.
Arsenic, white, red or yellow	- - -	10 ditto.
Assafœtida	- - -	10 ditto.
Attah	- - -	2½ ditto.
Awl root	- - -	2½ ditto.
Beetle-nut	- - -	7½ ditto.
Benjamin, imported from Nepaul	2½ ditto	7½ ditto.
Blankets, country manufactured	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Boots, shoes and slippers	- - -	5 ditto.
Borax, country produce	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Brass, country produce	- - -	10 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Brimstone	- - -	10 ditto.
Buhera	- - -	2½ ditto.
Buckum wood	- - -	2½ ditto.
Calijeerah	- - -	2½ ditto.
Camphire	- - -	2½ ditto.
Cardamums	- - -	2½ ditto.
Carpets	- - -	7½ ditto.
Cassia, imported from Nepaul	2½ ditto	7½ ditto.
Chanks	- - -	7½ ditto.
Cherayta	- - -	2½ ditto.
Chowries	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Chucrassey	- - -	7½ ditto.
Chunam	- - -	10 ditto.
Chutta	- - -	5 ditto.
Civet, country produce	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Cloves, imported from Nepaul	2½ ditto	7½ ditto.
Cochineal	- - -	2½ ditto.
Cocoa-nut	- - -	5 ditto.

(*continued*)

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Columbo root	- - -	2½ per cent.
Coosum flower	- - -	2½ ditto.
Copal, or kuhroba	- - -	2½ ditto.
Copper, country produce	- - -	10 ditto.
Ditto, imported from Nepaul	2½ per cent.	7½ ditto.
Coral	- - -	10 ditto.
Coriander, or dhoonea	- - -	2½ ditto.
Cotton wool	- - -	12 annas p' maund of 96 sa. weight.
Cotton yarn	- - -	7½ per cent.
Cow-tails	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Crimdanah	- - -	2½ ditto.
Cummin, or jeerah	- - -	2½ ditto.
Dammer	- - -	5 ditto.
Dyhe flower	- - -	2½ ditto.
Dry ginger	- - -	2½ ditto.
Elephants' teeth	- - -	7½ ditto.
Embroidered goods and brocades	- - -	7½ ditto.
Embroidered goods and brocades, imported from Vizier's or Nepaul territories.	2½ ditto	7½ ditto.
Frankincense, imported from Nepaul	2½ ditto	7½ ditto.
Fringes	- - -	7½ ditto.
Ditto, imported from Vizier's or Nepaul territories	2½ ditto	7½ ditto.
Furs	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Galbanum	- - -	2½ ditto.
Gum arabic	- - -	2½ ditto.
Gunnies and gunny bags	- - -	5 ditto.
Hog's-lard	5 ditto	10 ditto.
Hookah, and hookah snakes	- - -	7½ ditto.
Hurrah	- - -	2½ ditto.
Hursingah	- - -	2½ ditto.
Jarrel, red or white	- - -	10 ditto.
Indigo	- - -	5 ditto.
Indigo, from Vizier's dominions	2½ ditto	7½ ditto.
Iron and manufactured iron, country produce	- - -	10 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Jutta munsee	- - -	2½ ditto.
Ivory	- - -	7½ ditto.
Keorah water	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Kutch	- - -	5 ditto.
Lace, gold and silver	- - -	5 ditto.
Leather	- - -	5 ditto.
Lodh	- - -	2½ ditto.
Loban or benjamin, country produce	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Long pepper, and long pepper root	- - -	2½ ditto.
Looys	- - -	5 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Mace, imported from Nepaul	2½ ditto	7½ ditto.
Mastic	- - -	2½ ditto.
Matchlocks	- - -	2 rupees each.
Minium	- - -	10 per cent.
Mowry	- - -	2½ ditto.
Munjeet	- - -	2½ ditto.
Musk, country produce	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Myrobolans	- - -	2½ ditto.
Myrrh	- - -	2½ ditto.
Nutmegs, imported from Nepaul	2½ ditto	7½ ditto.
Oils, vegetable or animal	- - -	7½ ditto.
Oil seeds	- - -	7½ ditto.
Oil, perfumed or essential	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.
Otter	- - -	7½ per cent.
Ditto, imported from Nepaul	2½ per cent.	7½ ditto.
Ownla	- - -	2½ ditto.
Paper, Bengal	- - -	5 ditto.
Peoree	- - -	10 ditto.
Pepper, black and white	- - -	10 ditto.
Piece-goods, cotton, imported from Vizier's or Nepaul territories.	2½ ditto.	7½ ditto.
Ditto, silk (unless exported to London)	- - -	7½ ditto.
Ditto ditto, imported from Vizier's or Nepaul territories.	2½ ditto.	7½ ditto.
Ditto, partly silk and partly cotton (unless exported to London.)	- - -	7½ ditto.
Ditto, imported from Vizier's or Nepaul territories	2½ ditto.	7½ ditto.
Pimento, imported from Nepaul	2½ ditto.	7½ ditto.
Pipe staves	- - -	7½ ditto.
Prussian blue	- - -	10 ditto.
Pursers' stores	5 ditto.	10 ditto.
Putchapaut	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto.	7½ ditto.
Putties	- - -	5 ditto.
Rangamattea, or India red	- - -	10 ditto.
Raw silk filature Ditto, Bengal wound Ditto, Tushah Ditto, Chassum unless exported to the port of London	- - -	7½ ditto.
Raw hides	- - -	5 ditto.
Rose water	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto.	7½ ditto.
Saffron	- - -	10 ditto.
Sal ammoniac	- - -	5 ditto.
Salted provisions	5 ditto	10 ditto.
Saltpetre	- - -	7½ ditto.
Sandal wood, red, white or yellow	- - -	2½ ditto.
Sappan wood	- - -	2½ ditto.
Saul timber	- - -	10 ditto.
Seesoo timber	- - -	10 ditto.
Senna	- - -	2½ ditto.
Setrenjees	- - -	7½ ditto.
Shawls	- - -	10 ditto.
Shields	- - -	4 annas each.
Sitsol	- - -	7½ per cent.
Soap	- - -	5 ditto.
Sonf	- - -	2½ ditto.
Soojie mattee	- - -	5 ditto.
Soonamooky leaf	- - -	2½ ditto.
Soondry timber	- - -	10 ditto.
Spikenard	- - -	2½ ditto.
Steel and manufactured steel, country produce	- - -	10 ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Stone plates	- - -	5 ditto.
Storax	- - -	2½ ditto.
Sugar, unless exported to Europe or America	- - -	5 ditto.
Sulphur	- - -	10 ditto.
Swords	- - -	1 rupee each.
Tallow and tallow candles	5 ditto	10 per cent.
Tape, country manufacture	- - -	7½ ditto.
Ditto, imported from Nepaul	2½ ditto	7½ ditto.
Taiz-paut, imported from Nepaul	2½ ditto	7½ ditto.
Thread, country maufacture	- - -	7½ ditto.
Ditto, imported from Vizier's or Nepaul territories	2½ ditto	7½ ditto.

(continued)

ENUMERATION OF GOODS,	On British Bottoms.	On Foreign Bottoms.
Thread, gold and silver - - - - -	- - -	5 per cent.
Tincal, country produce - - - - -	- - -	5 ditto.
Ditto, imported from Nepaul - - - -	2 ½ per cent. -	7 ½ ditto.
Tissues, gold and silver - - - - -	- - -	5 ditto.
Toan - - - - - - - - -	- - -	7 ½ ditto.
Toond flower - - - - - - - -	- - -	2 ½ ditto.
Tootia, or vitriol - - - - - - -	- - -	5 ditto.
Tuggur - - - - - - - - -	- - -	2 ½ ditto.
Ugger, or aloe wood - - - - - -	- - -	2 ½ ditto.
Vermillion - - - - - - - -	- - -	10 ditto.
Verdigris - - - - - - - - -	- - -	10 ditto.
Vidre ware - - - - - - - -	- - -	7 ½ ditto.
Wax - - - - - - - - - -	- - -	10 ditto.
Wax candles - - - - - - - -	- - -	10 ditto.
Woollens, country manufacture - - - -	- - -	5 ditto.
Ditto, imported from Nepaul - - - -	2 ½ ditto -	7 ½ ditto.
Yellow ochre, or goopee mattee - - - -	- - -	10 ditto.

REGULATION I. 1812.

III. DUTIES shall be levied at the following rates on cotton, in its cleaned and uncleaned state respectively:

In its cleaned state (as at present), 12 annas per maund of 96 Calcutta sicca weight.

In its uncleaned state, or in the pod, four annas per maund of 96 Calcutta sicca weight.

IV. The above is not intended to comprehend the produce of the seemul tree (bombax) which is not to be subject to any duty.

V. With the exception of raw filature silk, and Bengal wound silk (the duties of which shall be levied in the mode already established), a duty shall be levied on all other sorts of raw silk, at the rate of 7 ½ per cent. *ad valorem.* This rule, of course, supersedes the provision contained in clause 1, section 12, Regulation IX. 1810, respecting the duty on the sorts of raw silk denominated tushah and chassum.

VI. A duty shall be levied on tin and tutenague, at the rate of 10 per cent. *ad valorem* on importation, instead of at the fixed valuation specified in section 12, Regulation IX. 1810.

VII. A duty shall be levied on the importation by sea of copper and brass, whether in a wrought or unwrought state, at the rate of 10 per cent. *ad valorem.* A duty shall also be levied at the same rate, on the importation by land of copper and brass in an unwrought state.

VIII. Copper and brass imported from Nepaul, whether wrought or unwrought, will continue subject to the rate of duty already established; viz. 2 ½ per cent., to be levied, however, *ad valorem,* instead of at the fixed valuation specified in section 12, Regulation IX. 1810.

IX. Tobacco imported by sea into the port of Chittagong, shall be subject to a duty of 10 per cent. *ad valorem,* at the custom-house at Chittagong.

REGULATION XII. 1813.

III. A DUTY shall be levied on all coin or bullion exported from Calcutta, Chittagong or Balasore, either to America or Europe, at the rate of 3 per cent. if exported in British vessels, and of 6 per cent. if exported on foreign bottoms; provided, however, that nothing contained in the present or in any former Regulation, shall be construed to authorize the collection of any duty on the exportation of coin or bullion to any other places, excepting Europe and America, as aforesaid.

Appendix, No. 147.

Rates of Export, &c. allowed in India.

II.—BENGAL.

(6.)—A SCHEDULE, exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Fort William* in *Bengal*, specifying the Name of each Town, in the Year 1813.

A SCHEDULE, exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Fort William* in *Bengal*, specifying the Name of each Town, in the Year 1828-29, or latest period.

REGULATION X. 1810.

III. *First.* FROM and after the promulgation of this Regulation, a town duty shall be levied at the rates and on the articles specified in this section (subject to the modifications contained in clause 3d), on the importation of those articles for sale, store or consumption, into the cities and towns hereunder mentioned; viz. the cities of Calcutta, Benares, Moorshedabad, Patna, Dacca, Agra, Furruckabad, Allahabad, and Bareilly; and the towns of Midnapore, Burdwan, Hooghly, Kishenagur, Jessore, Nattore, Dinagepore, Comilla, Islamabad, Nusseerabad, Rungpore, Poornea, Sylhet, Boglepore, Mozzufferpore, Chupra, Arra, Gya, Mirzapore, Goruckpore, Banda, Cawnpore, Myneporee-Coel, Moradabad and Meerut.

Enumeration of Articles.	Rates of Duty.
Grain; viz. rice (whether cleaned or in the husk), wheat and barley.	2 ½ per cent., to be levied in the modes prescribed in clause 2d, section 10.
Daul, gram and boote - - - -	5 per cent.
Oil and oil-seeds - - - - - -	5 per cent.
Sugar, wet or dry, including jaggree and molasses.	5 per cent.
Ghee - - - - - - - -	10 per cent.
Tobacco - - - - - - - -	10 per cent.
Beetle-nut - - - - - - -	5 per cent.
Turmeric - - - - - - - -	5 per cent.
Charcoal - - - - - - - -	5 per cent., to be levied on importation into the city of Calcutta only.
Firewood - - - - - - -	5 per cent., to be levied on importation into the city of Calcutta only.

Second. From and after the promulgation of this Regulation, a duty shall be levied on the importation of salt, not being salt purchased at the Company's sales at Calcutta, into the city of Benares, and into the towns of Agra, Furruckabad, Allahabad, Bareilly, Mirzapore, Goruckpore, Banda, Cawnpore, Myneporee-Coel, Moradabad and Meerut, at the following rates:

On Laboree salt - - - - -	1 rupee per maund.
Sambar ditto, Doodawnee ditto - -	8 annas - ditto.
Balumba ditto, Salumba ditto, Furrah ditto, Boraree ditto, and any other sort of alimentary salt; excepting, as above stated, that purchased at the Company's sales at Calcutta.	4 ditto - ditto.

III.—BENGAL.

(7).—A SCHEDULE, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of *Fort William* in *Bengal*, in the Year 1828–29, or latest period.

A SCHEDULE, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of *Fort William* in *Bengal*, in the Year 1828–29, or latest period.

REGULATION VI. 1814.

II. Under clause 1, section 12, Regulation IX. 1810, a duty of 2 ½ per cent. is leviable on indigo, the produce of the dominions of his Excellency the Nawaub Vizier, on its exportation by sea. There being reason, however, to believe, that on the exportation by sea of indigo manufactured in the Vizier's territories, the payment of the prescribed duty has been evaded by the exporters withholding their rowannahs, and declaring that it is the produce of the territories of the British Government, it is hereby declared that all indigo which may be intended for exportation by sea, and for which the rowannahs may not be produced by the exporters, shall be deemed and taken to be the manufacture of the Vizier's dominions, and shall be subject to the payment of the duty of 2 ½ per cent. established on the exportation of all indigo of that description, if it be exported on British bottoms, and of 7 ½ per cent. if it be exported on foreign bottoms.

IV. *Second.* Goods imported into the late foreign factories from the interior of the country, so long as those places shall continue on their present footing, shall be subject only to the same rate of duty as goods exported from Calcutta on British bottoms.

REGULATION XV. 1825.

A Regulation to make certain Alterations in the Rates of Duty charged, and Drawbacks allowed, on Goods Imported or Exported by Sea at the Port of *Calcutta*, or any other Place within the Territories immediately subordinate to the Presidency of *Fort William*; and to amend and consolidate the Rules in force relative to such Duties and Drawbacks. Passed by the Governor-general in Council on the 14th July 1825, corresponding with the 32d Assaur 1232, Bengal Era; the 14th Sawun 1232 Fusly; the 1st Sawun 1232 Willaity; the 13th Sawun 1882 Sumbut; and the 26th Zekaada 1240 Higeree.

Whereas in pursuance of a treaty recently concluded between the British Government and the Government of the Netherlands, it has become necessary to alter the rates of duty chargeable on goods imported and exported on foreign bottoms: and whereas it has also appeared to be expedient to reduce, in certain cases, the duties now levied or retained on goods imported and exported on British bottoms; and whereas it will essentially promote the public convenience, to consolidate and simplify the existing rules (modified as aforesaid) relative to the duties and drawbacks to be charged or allowed on imports and exports by sea, the following rules have been enacted, to be in force from the day of their promulgation.

II. *First.* Such parts of the rules contained in Regulation IX. 1810, Regulation III. 1811, Regulation XII. 1813, Regulation IV. 1815, Regulations XV. XVI. and XXI. 1817, Regulation V. 1820, and Regulation V. 1823, as have reference to the rate of duty to be levied, or the drawback to be allowed, on goods imported or exported by sea at Calcutta or any other port or place within the territories immediately subordinate to the presidency of Fort William, are hereby rescinded.

Second. Regulation X. 1816, is also hereby rescinded.

Third. The several provisions which were rescinded or modified by the rules abovementioned shall continue to be respectively rescinded or modified, as before the enactment of this Regulation.

III. *First.* Goods imported by sea into Calcutta, or any other port or place belonging to the presidency of Fort William, on British or on foreign bottoms, shall be severally subject to the duties specified in the Schedule, No. 1, annexed to this Regulation, with the exceptions therein stated. Provided, however, that the rules contained in section 5, Regulation XXI. 1817, shall still be applicable to goods which may be originally imported by sea on

a British

Rates of Export, &c. allowed in India.

a British bottom, at any port in the territories subject to the British Government in India; and shall afterwards be re-exported to Calcutta, or any port immediately dependent on this presidency.

Second. Goods imported by sea as aforesaid, and charged with an import duty under the above rule, shall, on re-exportation, be allowed a drawback at the several rates specified in the Schedule, No. 2, annexed to this Regulation: and no drawback of import duty shall be granted, excepting as therein specifically allowed.

Third. Articles, the produce or manufacture of Calcutta, or of the interior of the country, shall, on exportation by sea, be respectively passed free, or subjected to duty, or allowed a drawback, according to the directions contained in the Schedule, No. 3, annexed to this Regulation; and the said Schedule, together with those mentioned in the two preceding clauses, shall be and be considered a part of this Regulation.

REGULATION XVI. 1829.

II. Section 2, Regulation XVII. of 1810, is hereby rescinded.

III. *First.* From and after the date of the promulgation of this Regulation, duties of customs at the following rates shall be levied on all alimentary salt, not being salt purchased at the Company's public sales, when imported into, or in transit through any part of the British territories westward of Behar.

On Lahoree salt - - - - - Saumer, ditto - - - - - Doodwana - - - - -	One rupee 8 annas per maund of 40 seer, and 80 sicca weight to the seer.
On all other kinds of salt - - -	One rupee per maund of ditto.

Second. Provided, however, that salt now in transit, under rowannahs, or otherwise covered by rowannahs, shall be allowed to pass free under the same to the consumer; and the additional duty imposed by this and the following section of this Regulation, shall not be levied thereon, unless the salt, being covered by rowannahs within the provinces and districts west of Benares, be brought or attempted to be brought into the last-named province, after the date when the additional duty shall be leviable therein.

IV. In addition to the duties specified in clause 1st of the preceding section, there shall be levied from and after the date of the promulgation of this Regulation, on all alimentary salt, not being salt purchased at the Company's public sales, on the same passing out of the Allahabad district into Benares, or otherwise entering the province of Benares, a further duty at the rate of 1 rupee per maund of 40 seers, and 80 sicca weight to the seer.

VIII. The town duty imposed by the existing Regulations upon alimentary salt, imported for consumption into the cities of Benares, Mirzapore and Ghazeepore, is hereby remitted; and salt duly covered by rowannahs, certifying payment of the consolidated duty above prescribed, shall pass for consumption, free of all further charge, into any city or place within the province of Benares.

IX. Alimentary salt entering the Goruckpore district from Oude, or from any other quarter, not being salt purchased at the Company's public sales, or salt protected by rowannahs, duly granted for the Benares province, shall be subject to the duty prescribed in clause 1, section 3, of this Regulation, and to the futher duty prescribed for the Benares province, in section 4 of this Regulation, which section, with following rules, relating to the levy of the said extra duty, is hereby declared applicable to the district of Goruckpore as to other districts of the Benares province.

IV.—MADRAS.

(8.)—A SCHEDULE, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of *Fort St. George*, in the Year 1813.

REGULATION II. 1812.

II. *Second.* Duties, under the denomination of Government customs, shall be levied on all articles (except as hereinafter excepted) imported by sea at Madras, from ports not under this presidency, on British vessels, or on vessels belonging to native inhabitants of the British territories, or to subjects of the native powers of Asia, at the rate of 8 per cent. on the value of such articles, computed at the tariff prices.

Appendix, No. 147.

Transit Duties and Customs.

Third. Duties, under the denomination of Government customs, shall be levied on all articles (except as hereinafter excepted) imported by sea at Madras, on vessels of the above description, from ports or places under the presidency of Fort St. George, at the rate of 8 per cent. on the value of such articles, computed at the tariff prices, but the certificate of export duty paid at the subordinate ports shall be received in part payment.

Fourth. Piece-goods imported by sea into Madras, for the use of the place, usually classed under the term *puttanatiram*, which shall exceed in value 20 pagodas per corge, shall be subject to a duty of 2 per cent. in addition to the duty prescribed in clause 3.

III. Cotton, on importation by sea into Madras, shall not be subject to the payment of any duty whatever.

IV. Grain of all descriptions imported by sea at Madras, from ports and places under the presidency of Fort St. George, is hereby declared to be exempt from the duty specified in Regulation XIV. 1808, and shall henceforward be subject only to an export duty of 3 per cent. at the subordinate ports.

V. *Second.* The duties leviable on betel, tobacco, ganja, bang, goodauk, opium and betel-nut, imported by sea into Madras, shall be the same as the duties provided by Regulation III. to be levied on the importation of those articles into Madras by land.

Third. Areca nut, classed under the term kottepauka, or " raw nuts," shall, on importation at Madras, be charged with duty at the same general rate as other articles, viz. 8 per cent.

VI. *First.* Importers of goods from ports or places not under the presidency of Fort St. George, declared at the time to be intended for re-exportation, shall nevertheless be required to deposit the amount of the duty prescribed by this Regulation.

Second. Goods imported expressly for re-exportation, declared as such according to the provision of the preceding section shall, on re-exportation, be allowed a drawback of two-thirds of the amount of duty deposited on importation, subject, however, to the following provision:

Third. That they shall be re-exported within six calendar months from the date of importation, and regularly passed through the custom-house, and included in the manifest of the export cargo.

Fourth. No drawback shall be allowed on the re-exportation of articles imported, forming only a part of the package in which they were imported, or on any package that may not be entire as imported.

VII. A drawback of 3 per cent. on a fixed valuation of 204 pagodas, 26 fanams and 15 cash per candy, shall be allowed on all indigo exported for Europe on British vessels that may be proved by the production of certificate to have previously paid the general inland duty of 5 per cent. as well as the sea duty of 3 per cent. at any of the subordinate ports, or the additional 3 per cent. duty leviable on importation by land at Madras; it being intended, and it is hereby declared, that indigo so exported shall be liable to a duty of 5 per cent. only in the aggregate, at the valuation above stated.

VIII. No export duty shall be levied on goods exported from Madras on British vessels, or on vessels belonging to native inhabitants of the British territories in India, or to subjects of the native powers in Asia, excepting the duty specified in the section following.

IX. Cotton exported from Madras on British vessels, shall be liable to a duty of 8 per cent. on a valuation of 30 pagodas per candy of 500 lbs., unless it shall be proved, by the production of a certificate, to have already paid duty, under section 10 of this Regulation.

X. *Second.* Goods imported at any of the subordinate ports on British vessels, or on vessels belonging to the natives of any of the British dependencies in India, or to subjects of the native powers of Asia, from ports or places not subject to the Presidency of Fort St. George, shall be liable to a duty of 8 per cent. on the value of such articles, computed at the tariff prices.

Third. Goods imported at any of the subordinate ports on vessels of the above description, from ports subject to the Presidency of Fort St. George, shall be exempt from the import duty of 8 per cent. on the production of a certificate showing that sea-duty, whether export or import, has been once levied on such goods.

Fourth. No import duty shall be levied on cotton.

XI. *Second.* An export duty, at the rate of 8 per cent., shall be levied on the value of all goods and merchandize exported from any of the subordinate ports, on British vessels, or on vessels belonging to natives of the British settlements in India, or to subjects of the native powers of Asia.

Third. The certificate of the payment of the general inland duty shall be received in part payment of the duties prescribed in the preceding clause.

XII. Cotton exported from subordinate ports shall be liable to the same duty as is prescribed in section 9 of this Regulation, to be levied on its exportation by sea from Madras.

Appendix, No. 147.

Rates of Export, &c. allowed in India.

REGULATION IV. 1812.

V. *First.* GOODS imported or exported on foreign bottoms shall be subject to double the amount of the duties payable on goods imported or exported on British bottoms.

Second. On this principle goods imported at Madras on vessels of foreign Europe or America, or at any of the ports subordinate thereto, shall be liable to a duty of 16 per cent. on the value of the goods, according to the tariff.

Third. Goods exported from the port of Madras, on vessels of the above description, shall be liable to a duty of 8 per cent.

Fourth. Goods exported from the out-ports subordinate to this presidency shall be liable to a duty of 16 per cent. on the value of such goods, according to the tariff of the port; but the certificate of the general inland duty having been paid shall be received in part payment.

Fifth. That part of section 50. Regulation IX. 1803, which authorizes the collector of customs to levy, for his own benefit, a fee of one pagoda per bale, on piece-goods imported or exported on foreign vessels, is rescinded, and it is hereby declared, that the double duty herein provided for shall exempt the imports and exports on vessels of foreign Europe or America from this additional demand.

VI. *First.* Section 19, Regulation XI. 1803, is hereby rescinded.

Second. Goods transhipped in the roads of Madras, and of the subordinate ports, from one vessel to another, being vessels of foreign Europe or America, shall be charged with duties at the same rate as if the goods had been imported; provided, however, as the operation of this rule may, under particular circumstances, prove oppressive, that the collectors of customs shall be at liberty, should they see fit, to suspend the execution of it, and to report the reasons thereof for the information and orders of the Board of Trade.

VII. Raw hides exported on foreign European or American vessels from Madras, or any of the ports subordinate thereto, shall be charged with a duty of 8 pagodas per 100.

VIII. In consequence of the treaty between His Britannic Majesty and His Royal Highness the Prince Regent of Portugal, bearing date the 19th February 1810, goods imported or exported on Portuguese vessels are hereby declared exempt from the rules prescribed in the foregoing sections; and all goods imported or exported on Portuguese vessels shall be subject in all respects to the same duties as are levied on imports and exports on British vessels.

REGULATION I. 1813.

II. *First.* ALL spirituous liquors manufactured to the Eastward of the Cape of Good Hope shall, on importation by sea into Madras, in addition to the general duty of 8 per cent. be charged with a particular import duty not exceeding 150 pagodas per leaguer; the actual rate at which this duty shall be collected, (provided always that it in no case exceed the amount here mentioned) shall be determined from time to time by the Governor in Council.

V. *First.* A drawback of the particular import duty, that is to say, of the whole import duty, with the exception of the general import duty of 8 per cent., shall be allowed on the re-exportation of all liquors manufactured to the Eastward of the Cape of Good Hope, by sea or land, provided the liquor so re-exported shall be found, on comparison with the register to be kept as prescribed by section 3, to correspond in proof and quality with the entry made at the date of its importation.

IX. All spirituous liquors, whether of foreign or home manufacture, imported by land into Madras, shall be liable to the payment at the land custom-house of the general duty of 8 per cent., and to the further duties herein provided for, as well as to all the rules and regulations to which spirituous liquors imported by sea are herein declared to be subject.

Appendix, No. 147.

Transit Duties and Customs.

V.—MADRAS.

(9.) –A SCHEDULE, exhibiting the RATES of INLAND TRANSIT and FRONTIER DUTIES in all Places under the Presidency of *Fort St. George*, in the Year 1813.

REGULATION I. 1812.

VII. *First.* THE general inland duty prescribed by this Regulation shall be levied at the rate of 5 per cent. on the goods and merchandize enumerated in the tariff, and no duty shall be levied except on articles so enumerated.

Second. Attested lists of the description of goods and merchandize liable to duty under this Regulation shall be affixed, for public information, at the principal cutcherry of the collectors respectively, and at the several chokies throughout each district.

VIII. The general inland duty shall be payable once only, and the certificate of the first payment shall pass the goods by land throughout the territories under this presidency, except into the limits of the town of Madras, or into the provinces of Canara and Malabar. In the former case they are declared liable to the further duty prescribed by Regulation III. and in the latter to the duty prescribed under the special rules hereinafter enacted for the collection of duty in the provinces above-mentioned.

IX. *First.* Goods or merchandize, having paid the general inland duty, shall be allowed to pass the frontier by land into the territories of native powers, free of further demand, on the production and delivery of the certificate granted for the first payment.

Second. Goods passing by land from the Company's territories into the settlements of foreign European nations, or *vice versâ* from such settlements into the Company's territories, shall be subject to the same duty to which they would have been liable if they had been exported or imported on foreign vessels by sea.

X. Goods imported by the land frontier from the territories of native powers, shall pay the general inland duty at the rate of 5 per cent., as provided by this Regulation, at the frontier chokey, and the certificate granted for such payment shall pass the goods free, in like manner and under the same exceptions as if they had been manufactured or produced in the territories subject to this presidency.

XI. The general inland duty prescribed by this Regulation is hereby declared separate and distinct from the duty directed to be levied under section 9, Regulation II.; and goods or merchandize, having paid the general inland duty, shall nevertheless, if exported by sea, be liable to the duty provided for in the section above quoted.

XII. Goods and merchandize imported by sea, on which the duty provided for in sections 2 and 8, of Regulation II., and in section 4, of Regulation IV. has been paid, shall, on the production of a certificate to that effect, pass throughout the territories under this presidency, or across the frontier into the territories of native powers, without further demand.

XIII. *First.* The provisions of this Regulation are hereby extended to Canara and Malabar, under the rules contained in the following clauses of this section.

Second. The duty denominated hawlut duty, shall continue to be levied in the province of Canara on pepper, betel-nut, cardamums and sandal wood; the rate of this duty shall be determined by the collector, under the orders of the Board of Revenue, subject to the confirmation of the Governor in Council.

Third. Salt imported into the province of Canara, under the provisions of section 9, Regulation I. A. D. 1805, from the territory of Goa, shall be liable to a duty, the rate of which shall be determined in the manner prescribed in the preceding clause.

Fourth. The exemption prescribed in section 8, in favour of goods that have once paid the general inland duty, shall exempt goods imported into Canara and Malabar to the extent only of the sums specified on the rowannahs, and they shall be liable to a further demand of 5 per cent. on the difference between the tariff of those provinces, and that of the place where the duty was first paid.

XIV. *First.* Cotton and cotton thread are hereby declared exempt from the duty prescribed in this Regulation, excepting on exportation by the land frontier to the territories of native powers, or to the settlements of foreign European nations. In the former case they shall be charged with the aggregate duty of 8 per cent., and in the latter case with the same duty to which they would be liable if exported on foreign vessels by sea.

Second. Grain of all kinds shall also be exempt from the duty prescribed in this Regulation, excepting on exportation by the land frontier, or into the settlements of foreign European nations, in which case it shall be charged with a duty of 3 per cent. on the tariff price.

Third. Articles of European import, sold at the Company's sales, shall pass free, on the production of a certificate to that effect; also goods, the property of the Honourable Company, on the production of a certificate from the proper officer.

VI.—MADRAS.

(10.)—A SCHEDULE, exhibiting the RATES of IMPORT and EXPORT CUSTOMS and DRAWBACKS at the several Ports and Places under the Presidency of *Fort St. George,* in the Year 1828–29, or latest period.

A SCHEDULE, exhibiting the RATES of INLAND TRANSIT and FRONTIER DUTIES in all Places under the Presidency of *Fort St. George,* in the Year 1828–29, or latest period.

REGULATION IV. 1819.

II. GOODS imported from or exported to any foreign European settlements adjoining to the territories subject to the Presidency of Fort St. George, on vessels under British or Asiatic colours, shall be liable to the same duty as if the goods had been imported or exported on vessels under foreign colours.

REGULATION VII. 1819.

Table, No. 1.

TABLE of the DUTIES levied on Articles, the Produce or Manufacture of the *United Kingdom,* or of Foreign *Europe,* imported from the *United Kingdom* on Vessels trading under the Provisions of the Acts for regulating the Direct and Circuitous Trade between the *United Kingdom* and *India.*

ENUMERATION OF GOODS.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Anchors and grapnels	no duty	5 per cent.
Articles for wearing apparel, not of woollen manufacture.	2 ½ per cent.	5 ditto.
Beads	2 ½ ditto	5 ditto.
Beer	2 ½ ditto	5 ditto.
Bellows	no duty	5 ditto.
Bird shot	ditto	5 ditto.
Blacking and brushes	2 ½ per cent.	5 ditto.
Blankets	no duty	5 ditto.
Blocks of sorts	ditto	5 ditto.
Bottles, empty	2 ½ per cent.	5 ditto.
Boxes, pump	no duty	5 ditto.
Brass work and ware	ditto	5 ditto.
Broad cloth	ditto	5 ditto.
Braziery	ditto	5 ditto.
Buntin	ditto	5 ditto.
Camblets	ditto	5 ditto.
Canes and rattans	2 ½ per cent.	5 ditto.
Canvass	no duty	5 ditto.
Capstern furniture	ditto	5 ditto.
Carriages and conveyances	2 ½ per cent.	5 ditto.
Carpets of woollen manufacture	no duty	5 ditto.
Chalk	2 ½ per cent.	5 ditto.
Channel work for ships	no duty	5 ditto.

(continued)

ENUMERATION OF GOODS.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Clocks	no duty	5 per cent.
Coals	2½ per cent.	5 ditto.
Coffin furniture	no duty	5 ditto.
Compasses, azimuth, hanging and steering	ditto	5 ditto.
Confectionery and sweatmeats	2½ per cent.	5 ditto.
Copper of every description	no duty	5 ditto.
Copper pumps	ditto	5 ditto.
Copper rings	ditto	5 ditto.
Coral	ditto	5 ditto.
Cordage	ditto	5 ditto.
Corks	2½ per cent.	5 ditto.
Cotton; screws, iron	no duty	5 ditto.
Cotton yarn and thread	2½ per cent.	5 ditto.
Chrystal ware	2½ ditto	5 ditto.
Cutlery	no duty	5 ditto.
Cyder and perry	2½ per cent.	5 ditto.
Deals of sorts	no duty	5 ditto.
Earthenware	2½ per cent.	5 ditto.
Eatables	2½ ditto	5 ditto.
Engravings	2½ ditto	5 ditto.
Figure heads	no duty	5 ditto.
Filtering stones	2½ per cent.	5 ditto.
Flint stones	2½ ditto	5 ditto.
Fire and garden engines	no duty	5 ditto.
Furniture, household	2½ per cent.	5 ditto.
Glass and glass ware of every description	2½ ditto	5 ditto.
Gold and silver lace	2½ ditto	5 ditto.
Gold leaf	no duty	5 ditto.
Guernsey shirts	ditto	5 ditto.
Guns and pistols	ditto	5 ditto.
Gunpowder	2½ per cent.	5 ditto.
Hammers, hatchets and saws	no duty	5 ditto.
Hawse-rollers	ditto	5 ditto.
Hose, woollen	ditto	5 ditto.
Jewellery	ditto	5 ditto.
Iron	ditto	5 ditto.
Iron butts, hoops, rivets and sheet	ditto	5 ditto.
Iron cables	ditto	5 ditto.
Iron chains	ditto	5 ditto.
Iron chests	ditto	5 ditto.
Iron kentledge	ditto	5 ditto.
Iron knees	ditto	5 ditto.
Ironmongery and iron work of every description	ditto	5 ditto.
Iron, plate or wrought	ditto	5 ditto.
Kentledge	ditto	5 ditto.
Kitchen utensils	ditto	5 ditto.
Lace	2½ per cent.	5 ditto.
Lacquered ware, not metal	2½ ditto	5 ditto.
Lanterns	no duty	5 ditto.
Lead in sheets, cast or rolled	ditto	5 ditto.
Leather, of sorts	2½ per cent.	5 ditto.
Lines and twine	no duty	5 ditto.
Locks, bolts and hinges	ditto	5 ditto.
Mangles or hackles of iron	ditto	5 ditto.
Marble slabs and tiles	2½ per cent.	5 ditto.
Masts, spars and oars	no duty	5 ditto.
Mathematical instruments	ditto	5 ditto.
Medicines	2½ per cent.	5 ditto.
Metals, wrought or unwrought	no duty	5 ditto.
Mooring chains	ditto	5 ditto.
Musical instruments	2½ per cent.	5 ditto.
Nails of iron or copper	no duty	5 ditto.
Oils	2½ per cent.	5 ditto.

ENUMERATION OF GOODS.	The Produce or Manufacture of the United Kingdom.	The Produce or Manufacture of Foreign Europe.
Ochre	2 ½ per cent.	5 per cent.
Opium	- - -	40 rs. per viss.
Paint and paint brushes	2 ½ per cent.	5 per cent.
Palm irons	no duty	5 ditto.
Perfumery	2 ½ per cent.	5 ditto.
Piece-goods	2 ½ ditto	5 ditto.
Pictures	2 ½ ditto	5 ditto.
Pitch and tar	no duty	5 ditto.
Plate and plated ware	ditto	5 ditto.
Printed cotton and calicoes	2 ½ per cent.	5 ditto.
Pump hide	no duty	5 ditto.
Quicksilver	- - -	5 ditto.
Red and white lead	2 ½ per cent.	5 ditto.
Rosin	no duty	5 ditto.
Sadlery	2 ½ per cent.	5 ditto.
Sail needles	no duty	5 ditto.
Salt	350 rs. per garce	350 rs. per garce.
Scupper leather	no duty	5 per cent.
Seeds, of sorts	2 ½ per cent.	5 ditto
Shawls, woollen manufacture	no duty	5 ditto
Sheaves and pins	ditto	5 ditto.
Shot	ditto	5 ditto.
Soda-water	2 ½ per cent.	5 ditto.
Spars	no duty	5 ditto.
Speaking-trumpets	ditto	5 ditto.
Spirituous liquors	8 per cent.	8 ditto.
Spirits of turpentine	2 ½ ditto	5 ditto.
Stationery and books	2 ½ ditto	5 ditto.
Steel	no duty	5 ditto.
Table utensils	ditto	5 ditto.
Tallow	2 ½ per cent.	5 ditto.
Time and binnacle glasses	no duty	5 ditto.
Tin	ditto	5 ditto.
Tin plates and tin ware of every description	ditto	5 ditto.
Tobacco and snuff	2 ½ per cent.	5 ditto.
Tobacco pipes	2 ½ ditto	5 ditto.
Toys of iron and tin	no duty	5 ditto.
Types	ditto	5 ditto.
Trinkets, composed wholly or chiefly of metal	ditto	5 ditto.
Turpentine	2 ½ per cent.	5 ditto.
Varnish, copal, used by coachmakers	2 ½ per cent.	5 ditto.
Ditto - for ships	no duty	5 ditto.
Vegetable syrup	2 ½ per cent.	5 ditto.
Verdigris	2 ½ ditto	5 ditto.
Vinegar	2 ½ ditto	5 ditto.
Vitry	no duty	5 ditto.
Watches and timekeepers	ditto	5 ditto.
Weights and scales	ditto	5 ditto.
Wire of iron, brass, steel, silver and gold	ditto	5 ditto.
Wines and spirits	8 per cent.	8 ditto.
Woollens	no duty	5 ditto
All articles not specified above	2 ½ per cent.	5 ditto.

Appendix, No. 147.

Transit Duties and Customs.

Table, No. 2.

TABLE of the RATES of DUTIES levied on the following GOODS (not being the Produce or Manufacture of the *United Kingdom,* or of Foreign *Europe*) on their Importation into *Madras* by Sea on *British* or *Asiatic* Bottoms, or on Foreign Bottoms other than *Asiatic,* and the Drawbacks allowed on Re-exportation to the *United Kingdom* on Vessels trading under the Provisions of the Acts for regulating the Direct and Circuitous Trade between the *United Kingdom* and *India.*

ENUMERATION of GOODS.	If Imported on a British or Asiatic Bottom.		If Imported on a Foreign Bottom.	
	Import Duty.	Drawback on Re-exportation to the Uuited Kingdom.	Import Duty.	Drawback on Re-exportation to the United Kingdom.
Animals - - -	no duty - -	no drawback -	no duty - -	no drawback.
Bullion - - -	ditto - -	- ditto - -	ditto - -	- ditto.
Cotton - - -	ditto - -	- - no drawback, unless duty has been paid at a subordinate port, under sec. 12, Reg. II. 1812, in which case a drawback of the whole of such duty is allowed.	ditto - -	- - no drawback, unless duty has been paid at a subordiate port, under sec. 12, Reg. II. 1812, in which case a drawback of the whole of such duty is allowed.
Hemp and sunn -	- - 8 per cent. on the value.	the whole duty -	- - 16 per cent. on the value.	the whole duty.
Indigo (manufacture of the British territories.)	- - 8 per cent. on a valuation of 716 rupees per candy.	the whole duty -	- - 16 per cent. on a valuation of 716 rupees per candy.	the whole duty.
Opium, imported on a British or Foreign ship, unaccompanied by certificate of its having been purchased at the Company's sales.	40 rupees per viss	no drawback -	40 rupees per viss	no drawback.
Precious stones - -	no duty - -	no drawback -	no duty - -	no drawback.
Rice, imported from ports subordinate to Fort St. George.	no duty - -	no drawback -	no duty - -	no drawback.
Rice, imported from other places.	5 per cent. -	2 ½ per cent. -	10 per cent. -	7 ½ per cent.
Spirits - - -	- - 8 per cent. on the value, and an excise duty of 350 rupees per 150 gallons.	- - 5 ½ per cent. and the whole excise duty.	- - 16 per cent. on the value, and an excise duty of 350 rupees per 150 gallons.	- - 13 ½ per cent. and the whole excise duty.
Salt (foreign) - -	- - 350 rupees per garce.	no drawback -	- - 350 rupees per garce.	no drawback.
Wines - - -	- - 8 per cent. on the value.	5 ½ per cent. -	- - 16 per cent. on the value.	13 ½ per cent.
Bang - - Beetel-nut Ganjah - Goodawk Tobacco - } Port of Madras only.	- - as per Regulation II. and III. of 1812.	- - the excess of the duty above 2 ½ per cent. on the value.	- - as per Regulation II. and III. of 1812.	- - the excess of the duty above 2 ½ per cent. on the value.

With the above exceptions, all articles when imported on a British or Asiatic Vessel, are charged with an import duty of 8 per cent., and allowed a drawback of 5 ½ per cent.; and when imported on a foreign vessel other than Asiatic, are charged with an import duty of 16 per cent., and allowed a drawback of 13 ½ per cent.

Table, No. 3.

TABLE showing the Result of the Adjustment of INTERNAL or TRANSIT DUTIES, and of DRAWBACKS on GOODS Exported by Sea to the *United Kingdom*, on Vessels trading under the Provisions of the Acts for regulating the Direct and Circuitous Trade between the *United Kingdom* and *India*.

ENUMERATION OF ARTICLES.	DUTY.
Animals	no duty.
Bullion and coin	ditto.
Cotton	ditto.
Hemp and sunn	ditto.
Indigo	ditto.
Opium	duty of 40 rupees p' viss.
Precious stones and pearls	no duty.
Rice and grain of all sorts (at subordinate ports)	duty of 2½ per cent.
Ditto - ditto - - at Madras	no duty.
All other articles	a duty of 2½ per cent. on the tariff rate of the place of exportation, adjusted by drawback when more has been previously paid.

REGULATION III. 1821.

II. ALL opium, with the exception specified in the following section, shall, on exportation or importation by land, to or from any of the foreign European settlements adjoining the territories subject to the presidency of Fort St. George, be subject to a duty at the rate of 40 rupees per viss.

III. Opium exported to or imported from any of the aforesaid settlements by land, and accompanied by a certificate, specifying that it has been purchased at the Company's sales in Calcutta, shall be subject only to the rate of duty prescribed by the Regulations in force, to be levied on goods and merchandize passing to and from those settlements.

VII.—MADRAS.

(11.)—A SCHEDULE, exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Fort St. George*, specifying the Name of each Town, in the Year 1813.

A SCHEDULE, exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Fort St. George*, specifying the Name of each Town, in the Year 1828-29, or latest period.

REGULATION III. 1812.

III. *First.* Piece-goods imported by land into Madras, or manufactured within the limits of the land custom-house chokies, shall pay a duty of 8 per cent. on the market value of such goods.

Second. Piece-goods which may have paid the inland duty, shall, on the production of a rowannah or certificate to that effect, be entitled to a drawback of the amount entered in such certificate, to be deducted from the total amount of customs to which the goods are liable, calculated as prescribed in the preceding clause.

Third. Piece-goods imported or manufactured in Madras for the consumption of the place, usually classed under the term pattanatiram, which shall exceed in value 20 star pagodas per corge, shall be subject to an additional duty of 2 per cent. or 10 per cent. in the whole, to be calculated, and a drawback to be allowed as before prescribed.

Fourth. All articles of native dress imported into or manufactured within the limits, for the consumption of the place, the value of which shall not exceed 20 star pagodas per corge, shall pay only 3 per cent. duty; the production of a certificate that the inland duty has been paid shall entitle such goods to a drawback of the whole duties at Madras.

V. *First.* When piece-goods imported into or manufactured at Madras are entered for painting or dyeing, they shall be stamped with a particular stamp (*Pocu Muderie*); the duties shall be paid on the Neric valuation of the white cloth, and a certificate of their entries for painting or dyeing shall be delivered to the owners. After the goods have been painted or dyed, this certificate shall be returned into the custom-house, and an additional duty paid, to be calculated on the difference between the Neric valuation of the white cloth and the Neric valuation of painted or dyed cloth, of the description to which the goods belong; on this duty being paid, the usual custom chop shall be affixed to them.

V. *First.* A list of all gruff goods which it is proposed to subject to the payment of duty shall be prepared by the collector, and submitted, through the Board of Revenue, for the sanction of the Governor in Council; this list shall be exposed to public inspection in a conspicuous part of the cutcherry and principal mettu, and no duty shall be collected on any article not contained in it until the specific sanction of the Governor in Council shall have been first obtained.

Second. Duties shall be collected on the several articles contained in this list, at such rates as the Board of Revenue (subject to the confirmation of the Governor in Council) shall determine, such rate, in no instance, to exceed 10 per cent. on the market price of the article at Madras. The Board of Revenue, under the sanction of the Governor in Council, shall be empowered to direct at any time any article in the list of gruff goods to be removed from it, or any article not in it to be added to it, and the rate of duty, subject to the restriction contained in the preceding clause, to be modified as to them may seem proper.

Third. Gruff goods which may have paid the inland duty shall, on production of a rowannah, be entitled to a drawback of the amount stated in it, in the same manner as provided for in clause 2, section 3, of this Regulation.

IX. *Second.* The duties on betel, tobacco, goodauk, bang and ganjah, and on opium, shall be levied at the rates hereunder specified:

On betel, at the rate of one fanam per bundle of 400 leaves.
On tobacco, first sort - - - - - 6 ½ fanams per viss.
— second ditto - - - 6 - ditto.
— third ditto - - - - 5 ½ - ditto.
On goodauk at the rate of 3 fanams per viss.
On bang - - - - 20 - ditto.
On ganjah - - - 50 - ditto.
On opium - - - 50 - ditto.

Third. The duties specified in the preceding clause shall be collected, although the articles specified may be accompanied by a rowannah, on which account no drawback shall be allowed.

X. The duties to be hereafter collected on areca-nut shall be levied at the under-mentioned rates; these rates shall be liable at any time to modification (as prescribed, with respect to other gruff goods, in clause 2, section 5) by the Board of Revenue, at the recommendation of the collector, and under the sanction of the Governor in Council.

First sort -	20 per cent. on the Neric valuation.	
Second ditto	16 - - -	ditto.
Third ditto -	12 - - -	ditto.

VIII.—BOMBAY.

(12.)—A SCHEDULE, exhibiting the RATES of EXPORT and IMPORT CUSTOMS and DRAWBACKS at the several Ports and Places under the Presidency of *Bombay*, in the Year 1813.

A SCHEDULE, exhibiting the RATES of INLAND TRANSIT and FRONTIER DUTIES in all Places under the Presidency of *Bombay*, in the Year 1813.

REGULATION VI. 1799.

Third. THE rate of duty to be collected at the custom-house shall be 2 ½ per cent. on the manifest prices, with an established advance thereon, as regulated in the subsequent clauses.

Fourth. Grain of all sorts to be exempted from duty, and the clerk of the market is to send a weekly report to the custom-master of the prices of the different articles of grain, that in the event of any uncommon decrease in the quantity at market, a temporary prohibition may be laid on the exportation of it.

Fifth. All export duties are withdrawn.

Sixth. All goods, of whatever description, imported at this presidency and its subordinates, from Bengal, to be exempted from customs on producing the certificates required by the Government advertisement of the 1st May 1795. But if they are not accompanied by the requisite certificates, they are to be assessed at an advance of 15 per cent., and charged with duties.

Seventh. Arrack, the manufacture of Bencoolen, to be exempted from duties.

Eighth. But all goods, though free of duties, are to be manifested, that Government may have a knowledge of the extent of the trade therein.

Ninth. Tobacco and arrack imported by the farmers of those articles, to pay the duty prescribed by their leases with Government.

Tenth. Arrack, common, the manufacture of Goa, to pay an import duty of 2 ½ per cent. besides the duty to the arrack farmer.

Eleventh. All slaves imported, to be subject to a duty of 100 rupees each on importation.

Twelfth. The custom-master is authorized to levy certain fees, as hereunder specified:

STATEMENT of FEES received by the Bombay Custom-master.

	Rs.	*q.*	*r.*
On the amount of every bill for customs, if the same exceed 7 rupees, and under rupees 100, a fee of	–	2	40
On all bills above rupees 100	1	–	80
On cocoa-nuts exported, per 1,000	–	–	25
Tolamny, or weighing fee; all weighable goods one quarter per cent. on their valuation	–	1	–
On every boat cleared outwards, with goods to the value of rupees 10, and upwards	–	2	40
Boats cleared out empty	–	–	80
On ditto, to Muscat or down the coast, with goods or empty	–	–	80
On small boats to the shore opposite the harbour	–	–	40
On passage boats	–	–	16
On jungars, empty	–	1	20
On ditto, laden with hay or straw	–	3	–
On single canoes, with hay or straw	–	1	50
On every boat of green grass	–	1	20
On - ditto - with cand and woonda wood	1	2	32
On - ditto - with cand wood	1	–	24
On - ditto - - ditto - - from Hatvoy	1	1	40
On - ditto - with woonda wood	1	3	20
On every boat with billet wood	–	3	60
On - ditto - salt wood	–	–	90
On - ditto - chunam wood	1	2	32
On - ditto - earthen pots	1	2	–
On - ditto - bricks	1	2	–
On - ditto - tiles	1	2	–
On batty, every morah imported	–	–	60
On beaten rice, per candy	–	–	64
On wheat, unbeaten rice, grain, jurary, badjeree, &c. per candy	–	–	40
On Bengal rice, per candy	–	–	40
Two-fifths of a quarter of a rupee fee collected on each candy of cotton imported	–	–	40

STATEMENT of FEES received by the First Assistant to the Custom-master.

Bengal rice, per candy	–	–	10
Beaten rice	–	–	32
Unbeaten ditto	–	–	24
Sundry grains	–	–	24
Batty, per morah	–	–	40
Searching fees, with goods	–	1	20
Ditto - - empty	–	–	20
Certificates or boat passes	–	2	–
Bundle wood, per boat	–	2	40
On every boat with cattle	–	2	–
On - ditto - ditto from Surat	1	–	–
On - ditto - bably wood	1	–	–
On - ditto - green grass	–	–	60
On cotton one-fifth share of the fees collected	–	–	20

Appendix, No. 147.

Transit Duties and Customs.

In Foreign Ships.

Thirteenth. Foreign ships, an advance of 60 per cent. to be added to the prime cost of the goods imported on foreign bottoms, and the duty of 2 ½ per cent levied on the aggregate.

In British Ships.

Fourteenth. The duties on the investments of the commanders and officers of the Company's chartered ships, to be levied on the prime cost, attested on oath.

Fifteenth. Individuals importing goods from Europe to pay duties on the prime cost, the same as the commanders and officers of the Company's chartered ships.

Sixteenth. On goods, the produce or manufacture of the Coromandel coast, an advance of 15 per cent. is to be added to the prime cost, and the duty levied on the aggregate, rating the exchange at 350 Bombay rupees per 100 star pagodas.

Seventeenth. Duties on cargoes imported on Macao ships, to be levied on the amount sales delivered into the custom-master on oath.

Eighteenth. On China goods, an advance of 20 per cent. is to be added to the prime cost, and the duties levied on the aggregate.

Nineteenth. On goods from Malabar without the province, from Guzerat, Scindy, Cambay, Cutch, Gaunt, Pegue, 10 per cent. to be added to the prime cost, and the duties levied on the aggregate.

Twentieth. Fifteen per cent. to be added to the prime cost of goods coming from Bussorah, Mocha, Judda, and other ports of the Gulfs of Persia and Arabia, the coast of Africa, and Malacca, and the duties levied on the aggregate.

Twenty-first. From Batavia (arrack excepted) 25 per cent., and arrack is to be assessed at 55 rupees per leager, without any allowance for leakage or ullage, and the duties charged accordingly.

Twenty-second. Goods landed expressly for re-exportation, or transhipped in the harbour, are to pay the same import duties as other goods, and no drawback or exemption whatever is to be allowed.

IX. Goods which have paid duties in Malabar are to be exempted from paying duties here, provided the goods are accompanied by the necessary certificates.

X. Certificates of duties having been paid at Madras, to be admitted in exemption of duties here, provided such certificates accompany the goods.

XI. Certificates from Ceylon not admitted in exemption of customs at this port.

REGULATION I. 1805.

X. An additional duty of 1 per cent. to be levied on all goods imported, under the same rules and regulations as established by Regulation VI. 1799, for the collection of the 2 ½ per cent. customs.

XI. *First.* Goods imported from Europe by the Gulf of Persia or the Red Sea, on all vessels, whether foreign, British, or appertaining to any native power, to be charged with an advance of 60 per cent., and duties levied on the aggregate.

Second. On goods imported from the Cape of Good Hope, an advance of 30 per cent. to be added, and duties charged on the aggregate.

Third. On goods imported by boats or ships from Goa, known to be the produce of Europe, an advance of 60 per cent. to be charged; while goods, the produce of that country, are to come under the description of goods from Malabar without the province.

Fourth. Goods imported, the produce of Moultan, Cashmere, Berharenpore, and all other inland countries, to pay the established duties on the market price of those goods at the time of entry.

XII. As an encouragement to ship-building in this island, and as an accommodation to the community, under the great demand for timber, arising from the effects of the fire in February 1803, timber and plank, and all wood used in house-building, may be imported, free of all duties, for the ensuing four years, or up to the end of April 1809.

REGULATION X. 1813.

V. Goods imported or exported on foreign bottoms, shall be subject to the following duties; viz.

First. On imports 60 per cent. advance on the original invoice cost, attested upon oath, and 4 ½ per cent. customs, to be levied on the aggregate.

Second. On exports 3 ½ per cent. customs on the original invoice, attested upon oath, on such articles as may have been purchased at this port.

VI. The town duty of 4 per cent. will be collected upon the same principle as the 4½ per cent. customs on imports, for such articles as are liable to that levy, agreeably to the provisions contained in Regulation I. of 1810.

VII. Woollens, whether the manufacture of Europe, India, or any other country, shall not be shipped for exportation from Bombay to China on any account whatever.

VIII. Provisions and stores purchased in India by His Majesty's Naval Commissioners for the use of His Majesty's Navy, and imported at Bombay, to be passed duty free, except such articles of provision as may be supplied to the squadron by the contractors or their agents, which are to be subject to the prescribed duties.

IX. A duty shall be levied on all coin or bullion exported from Bombay, or from any port subordinate thereto, either to America or Europe, at the rate of 3 per cent. if exported on British vessels, and 6 per cent. if exported on foreign bottoms; provided, however, that nothing contained in the present or in any former Regulation shall be construed to authorize the collection of any duty on the exportation of coin or bullion to any other place, excepting Europe and America as aforesaid.

IX.—BOMBAY.

(13.)—A SCHEDULE, exhibiting the Rates of Export and Import Customs and Drawbacks at the several Ports and Places under the Presidency of *Bombay*, in the Year 1828–29, or latest period.

A SCHEDULE, exhibiting the Rates of Inland Transit and Frontier Duties in all Places under the Presidency of *Bombay*, in the Year 1828–29, or latest period.

REGULATION XIII. 1815.

A Regulation for modifying some of the Provisions at present in force for the collection of Customs on certain Articles of Commerce, in the Territories immediately dependent on the Presidency of Bombay; passed by the Right Honourable the Governor in Council, on the 18th of October 1815; corresponding with the 15th of Aswin Sood, Sumbut or Vikramajet Era 1871; Salbahan 1737, and 14th of Zilkad 1230 Hejry.

Whereas it has been considered expedient, with a view to encourage the exportation of the staples and marine stores of Great Britain, that the import duties now payable at this presidency on sundry articles should be abolished, provided that the articles be imported from Great Britain or Ireland on British-registered ships, or Indian-built ships trading under the provisions of the 30th section of the Act 53 Geo. 3, c. 155, and other subsequent acts; and that the duties on other articles, being the produce or manufacture of the United Kingdom of Great Britain or Ireland, should be modified; and whereas it has further been deemed expedient to modify and alter the duties now levied on goods, being the produce of the British territories under this Presidency, on their exportation to the United Kingdom of Great Britain and Ireland, on British and Indian-built ships, and to make certain other alterations in the Regulations for the collection of the customs; the following Rules have therefore been enacted, to be in force throughout the territories immediately subject to the Presidency of Bombay.

Imports.

II. Woollens, including cloths of sorts, blankets, hose, Guernsey shirts, caps, and generally all articles manufactured from wool, or worsted thread or yarn, which may be imported from the United Kingdom of Great Britain and Ireland on British-registered ships, or Indian-built ships, trading under the provisions of the 30th section of the Act 53 Geo. 3, c. 155, and other Acts containing similar provisions, shall be exempt from duty, anything contained in any former Regulation to the contrary notwithstanding.

III. Copper, tin, iron, steel, lead, and all other metals in an unmanufactured state, being the produce of the United Kingdom, if imported in the manner specified in the preceding section, shall also be exempt from duties.

IV. Canvass, cordage, and other marine stores, being the produce or manufacture of the United Kingdom, if imported in the manner specified in section 2, shall be exempt from duties, agreeably to the following enumeration thereof:

Anchors.
Blocks, of sorts.
Boxes, pump.
Buntine, of sorts.
Masts and spars, of all sorts.
Bells for ships.
Canvass, of all sorts.
Copper rings.

Mooring chains.
Channel work for ships.
Azimuth, hanging and steering compasses.
Cordage, of all descriptions.
Deals, of sorts.
Figure heads.
Pump hide.
Kentledge.
Lanterns.
Lines and Twine.
Scupper leather.
Sail needles, of sorts.
Spars, of sorts.
Tar and pitch.
Palm irons.
Hawse rollers.
Rosin.
Sheaves and pins, of sorts.
Capstan furniture.
Time and binnacle glasses.
Grapnels.
Nails, copper.
Speaking-trumpets, of sorts.
Vitry.
Varnish.

V. *First.* All articles the produce or manufacture of the United Kingdom, not specified in the preceding section (with the exception hereafter stated), on importation at the port of Bombay, or at subordinates, shall be charged with a duty of (2 ½) two and a half per cent., to be adjusted according to the provisions established by Regulation VI. of 1799, or any other Regulation in force.

Second. All articles the produce or manufacture of foreign Europe (with the exception of wines and spirits), on importation at the port of Bombay, or at subordinates, on British-registered ships, or Indian-built ships trading under the provisions of the 30th section of the Act 53 Geo. 3, c. 155, and other subsequent Acts, shall be subject to a duty of 5 per cent.

Third. Wines and spirits of every description imported from Great Britain or Ireland, shall however continue subject to the same rate of duty with which they are chargeable under Regulation VI. of 1799, of 1805, and any other existing Regulations.

VI. It is to be clearly understood, that the articles specified in the preceding sections, if imported otherwise than according to the provisions of the Acts of Parliament regulating the direct and circuitous trade between the United Kingdom and India, shall continue subject to the payment of the duties now in force under the existing Regulations.

VII. If the established duties on goods specified in the preceding sections shall have been paid at any port in the territories subject to the Company's government in India, no further duty shall be levied upon their transit from port to port within the same territories. A regular certificate of such payment, under the signature of the principal officer of the custom-house at which such duties may have been levied, shall be furnished to the collector of customs, or other proper officer, at every port to which such goods may be brought after the first payment of duties.

EXPORTS.

VIII. *First.* Indigo, the produce and manufacture of the territories immediately dependent on the Presidency of Bombay, shall be allowed a drawback on exportation on British-registered ships, or on Indian-built ships, trading with the United Kingdom of Great Britain and Ireland, directly or circuitously, under the provisions of the Act of the 53 Geo. 3, c. 155, and subsequent Acts, equal to the whole amount of the duty payable under the existing Regulations.

Second. Indigo, the produce and manufacture of the territories of any native power, shall be allowed a drawback at the same rate only as that article the produce and manufacture of the British territories, although the duty levied may have been higher.

Third. It is to be clearly understood that the drawbacks mentioned in the two preceding clauses are to be allowed only on indigo exported by sea to the United Kingdom of Great Britain and Ireland, and that no drawback will be allowed on the carriage of indigo to any foreign settlement in Asia.

IX. On cotton, wool, hemp and sunn, the produce of any part in India, a drawback of the whole amount of the duty shall be allowed on exportation to the United Kingdom of Great Britain and Ireland.

X. On the exportation to the United Kingdom of all other articles, including saltpetre, which are liable to duty under existing Regulations, such a drawback shall be allowed as may reduce the duty actually receivable by Government to (2 ½) two and a half per cent.; but no drawback shall be allowed in any instance, unless the application for drawback shall be made at the time when the goods are exported.

XI. In modification of the rules in force within the territories immediately dependent on this Presidency, and of those contained in clause 8, section 3, Regulation VI. of 1799, clause 5, Regulation I. of 1803, and clause 10, Regulation I. of 1805, it is hereby declared, that the whole amount of duties herein referred to, including the sea customs, and the inland or transit duty to be levied on cotton wool, both in its cleaned and uncleaned state, shall not exceed (5) five per cent. upon the value; under this modification, therefore, whenever the whole of those consolidated duties, calculated on the fixed rates of valuation established at Broach, at Surat, and at Bombay, shall exceed a duty equal to five per cent. on the value, the latter rate only shall be levied, otherwise the duties are to continue to be charged conformably to the existing system.

XII. With

Rates of Export, &c. allowed in India.

XII. With the above exceptions, it is hereby declared that nothing contained in the present Regulation is to be construed to affect either the inland transit or sayer duties payable within the territories subordinate to this Presidency, or the several provisions contained in Regulation VI. of 1799, and Regulation I. of 1805, or any established system which may not have yet been promulgated in a Regulation.

XIII. *First.* Nothing contained in this Regulation is intended to apply to the trade conducted on foreign bottoms; the duties on which, as specified in the existing Regulations, as well as the rules by which that trade is governed, are to remain on the present footing until the arrangements consequent on the treaties of peace shall have been completed.

Second. Neither is anything contained in the preceding clauses intended to apply to deposits made previously to the date of this Regulation, for the payment of duties on goods imported, the accounts of which have not yet been adjusted. All deposits made previous to the date of the present Regulation shall be adjusted according to the existing rate of duties.

REGULATION II. 1817.

A REGULATION for amending Regulation XIII. of 1815, passed by the Right Honourable the Governor in Council, on the 23d July 1817, corresponding with the 10th first Shravan Sood Sumbut, or Vikramajet Era 1873, Salbahan 1739, and the 8th Ramzan 1232, Hijree.

WHEREAS it has become necessary to explain and to modify some of the provisions of Regulation XIII. of 1815, the following enactment has been passed:

II. The following are the articles which, under section 3, Regulation XIII. of 1815, are to be exempt from duties, being the produce or manufacture of the United Kingdom, if imported in British-registered ships or Indian-built ships, trading under the provisions of the Act 55 Geo. 3, c. 116; viz.

Copper, iron, steel, lead and all other metals in an unmanufactured or manufactured state, including cutlery, table and kitchen utensils, trinkets composed wholly or chiefly of metals, locks, bolts and hinges, scales and weights, clocks, watches and timekeepers, nails of iron and copper, hatchets, hammers, saws and ironmongery of all sorts, sheet copper and sheet iron, wire of iron, brass, steel, silver or gold, lead in sheets, cast or rolled, copper pumps, mathematical instruments, fire engines, tin ware, shot for fowling, bellows, braziery, and generally all others coming under the description of wrought or unwrought metals.

III. Section 5, clause 1 and 2, Regulation XIII. of 1815, are rescinded.

IV. *First.* All articles, the produce or manufacture of the United Kingdom, not specified in section 2 (with the exception hereafter stated), on importation at the port of Bombay, or at subordinates, shall be charged with a duty of (2 ½) two and a half per cent. to be adjusted according to the provisions established by Regulation VI. of 1799, or any other Regulation in force, being a reduction of 1 per cent. from the duties payable, prior to the promulgation of Regulation XIII. 1815.

Second. All articles, the produce or manufacture of foreign Europe, (with the exception of wines and spirits) on importation at the port of Bombay, or at subordinates, on British-registered ships, or Indian-built ships trading under the provisions of the Act 55 Geo. 3, c. 116, and other subsequent Acts, shall be reduced from (5) five, to (3 ½) three and a half per cent. being the rate of duty levied prior to the promulgation of Regulation XIII. 1815.

V. The provisions of section 7, as to goods that shall have paid the established duties at any port, subject to the Company's government in India, not being liable to further duties on their transit from port to port within the said territories, are hereby extended to all goods, whether European or other, on the production of the prescribed certificate, and provided such goods be imported according to the provisions of the Act of Parliament, regulating the direct and circuitous trade between the United Kingdom and India.

VI. The drawback provided for in section 8, clause 1, Regulation XIII. 1815, shall be allowed on indigo, the produce and manufacture not only of the territories immediately dependent on the Presidency of Bombay, but also of British India generally.

VII. The drawback provided for in section 10, Regulation XIII. of 1815, is hereby declared to extend to all goods, the produce or manufacture of any foreign settlement in Asia, imported into Bombay or subordinates, and afterwards exported to the United Kingdom.

VIII. The concluding sentence of section 12, viz. " or any established system which may not have yet been promulgated in a Regulation," is hereby annulled.

IX. This Regulation to have effect from the 1st August 1817.

Appendix, No. 147.

Transit Duties and Customs.

A TARIFF of the DUTIES on the TRADE between the *United Kingdom* and *India*, payable at *Bombay* on the Prime Cost, attested upon Oath; and of the DRAWBACKS allowed on each Article of Commerce under this Regulation.

IMPORTS.	Duties.
Anchors and grapnels	free.
Articles for wearing apparel, not of woollen manufacture	2 ½ per cent.
Beads	ditto.
Beer	ditto.
Bellows	free.
Bird shot	ditto.
Blacking and brushes	2 ½ per cent.
Brass leaf or orsidue	3 ½ ditto.
Brass work and ware	free.
Broad cloth	ditto.
Braziery	ditto.
Busts and figure-heads	2 ½ per cent.
Camblets	free.
Canes and rattans	2 ½ per cent.
Canvass	free.
Carriages and conveyances	2 ½ per cent.
Carpets, of woollen manufacture	free.
Chalk	2 ½ per cent.
Clocks, watches and timekeepers	free.
Coals	2 ½ per cent.
Cochineal	3 ½ ditto.
Coffin furniture	free.
Confectionery and sweetmeats	2 ½ per cent.
Copper of every description	free.
Copper pumps	ditto.
Coral	3 ½ per cent.
Cordage	free.
Corks	2 ½ per cent.
Cotton screws, iron	free.
Cotton, yarn and thread	2 ½ per cent.
Crystal ware	ditto.
Cutlery and hardware	free.
Cyder and perry	2 ½ per cent.
Earthenware	ditto.
Eatables	ditto.
Empty bottles	ditto.
Engravings, British	ditto.
Filtering stones, ditto	ditto.
Flint stones	ditto.
Fire and garden engines	free.
Furniture, household	2 ½ per cent.
Glass and glass ware of every description	ditto.
Gold and silver lace	free.
Gold leaf	ditto.
Guns and pistols	ditto.
Gunpowder	2 ½ per cent.
Hammers, hatchets and saws	free.
Horse hair	2 ½ per cent.
Jewellery	free.
Iron of every description, British	ditto.
Iron, Swedish or foreign	3 ½ per cent.
Iron butts, hoops, rivets and sheet	free.
Iron cables	ditto.
Iron chains	ditto.
Iron chests	ditto.
Iron kentledge	ditto.
Iron knees	ditto.
Ironmongery and iron work of every description	ditto.
Iron, plate or wrought	ditto.
Kitchen utensils	ditto.
Lace, British	2 ½ per cent.
Lace, Foreign	3 ½ ditto.
Lacquered ware, not metal	2 ½ ditto.
Lanterns	free.
Lead in sheets, cast or rolled	ditto.
Leather, of sorts	2 ½ per cent.
Lines and twine	free.

IMPORTS—*continued.*

	Duties.
Locks, bolts and hinges	free.
Mahogany plank	3 ½ per cent.
Mangles or hackles of iron	free.
Marbles slabs and tiles, British	3 ½ per cent.
Masts, spars and oars, ditto	free.
Mathematical instruments	ditto.
Medicines	2 ½ per cent.
Musical instruments	ditto.
Nails of iron or copper	free.
Oils, British	2 ½ per cent.
Oils, Foreign	3 ½ ditto.
Ochre	2 ½ ditto.
Opium	3 ½ ditto.
Paint and paint brushes	2 ½ ditto.
Perfumery	- ditto.
Piece-goods	- ditto.
Pictures, British	- ditto.
Pimento	3 ½ ditto.
Pitch and tar, Foreign	- ditto.
Pitch, British	free.
Plate and plated ware	ditto.
Printed cotton and calicoes	2 ½ per cent.
Quicksilver	3 ½ ditto.
Red and white lead	2 ½ ditto.
Sadlery	- ditto.
Saffron	3 ½ ditto.
Seeds, of sorts	2 ½ ditto.
Shawls, woollen manufacture	free.
Ship chandlery	ditto.
Soda water	2 ½ per cent.
Spirit of turpentine	- ditto.
Stationery and books	- ditto.
Steel, British	free.
Steel, Swedish or Foreign	3 ½ per cent.
Tallow, British	2 ½ ditto.
Timber and Plank	3 ½ ditto.
Tin	free.
Tin plates and tin ware of every description	ditto.
Tobacco and snuff, British manufacture	2 ½ per cent.
Tobacco pipes - - - ditto	- ditto.
Toys of iron or tin	free.
Types	ditto.
Trinkets, composed wholly or chiefly of metals	ditto.
Turpentine	3 ½ per cent.
Vegetable syrup	2 ½ ditto.
Verdigris	- ditto.
Vinegar	- ditto.
Weights and scales	free.
Wire of iron, brass, steel, silver, gold	- ditto.
Wine and spirits	3 ½ per cent.

Wine and spirits are subject also to the following duties of excise, under the provisions contained in Regulation I. of 1813, and XI. of 1815: viz.

	Excise Duty.	Drawback on Re-exportation.
On all wines imported for consumption into the island of Bombay.	- - rs. 12 p' pipe of 120 gallons.	in full.
Wines of every description in bottle, per dozen quarts	half a rupee	
Cordials, ditto, pints	six rupees	
On all brandies, rum, gin, and other description of spirituous liquors, imported as above.	- - half a rupee per gallon.	- - one quarter of a rupee per gallon, if exported before two months after the date of importation.

Appendix, No. 147.

Transit Duties and Customs.

EXPORTS.	Duties.	Drawbacks.
Alkali	3½ per cent.	1 per cent.
Aloes	ditto	ditto.
Arsenic	ditto	ditto.
Assafœtida	ditto	ditto.
Barilla	ditto	ditto.
Brazil wood	ditto	ditto.
Benjamin	ditto	ditto.
Buffaloes' horns	ditto	ditto.
Camphire	ditto	ditto.
Canes and rattans	ditto	ditto.
Cardamums	ditto	ditto.
Cinnamon, cassia and cassia buds	ditto	ditto.
Copal	ditto	ditto.
Cloves	ditto	ditto.
Coffee	ditto	ditto.
Cornelians	ditto	ditto.
Cotton, Guzerat, on a fixed valuation of rs. 120 per Surat candy	Inland and sea customs not to exceed 5 per cent. on these rates.	in full.
Cotton, from Cutch and Scind, rs. 105 per ditto		
Cotton, from Malabar and Canara, rs. 105 per ditto		
Coculus Indicus	3½ per cent.	1 per cent.
Eatables	ditto	ditto.
Ebony wood	ditto	ditto.
Elephants' teeth	ditto	ditto.
Fans	ditto	ditto.
Galls	ditto	ditto.
Gum-boge	ditto	ditto.
Ginger	ditto	ditto.
Galangall	ditto	ditto.
Gums and drugs	ditto	ditto.
Hemp and sunn	ditto	ditto.
Indigo, British territories	ditto	ditto.
Indigo, native states	ditto	ditto.
Jewellery	free.	
Lac, of sorts	3½ per cent.	1 per cent.
Mace	ditto	ditto.
Mother-of-pearl	ditto	ditto.
Madder	ditto	ditto.
Musk	ditto	ditto.
Myrrh	ditto	ditto.
Nankeens	ditto	ditto.
Nutmegs	ditto	ditto.
Oils, of sorts	ditto	1 per cent.
Olibanum	ditto	ditto,
Pearls and precious stones	free.	
Pepper	3½ per cent.	1 per cent.
Piece-goods	ditto	ditto.
Raw silk	ditto	ditto.
Rhubarb	ditto	ditto.
Rose water	ditto	ditto:
Sago	ditto	ditto.
Sandal wood	ditto	ditto.
Saltpetre	ditto	ditto.
Seeds, of sorts	ditto	ditto.
Sea-cow and sea-horse teeth	ditto	ditto.
Senna	ditto	ditto.
Shawls	ditto	ditto.
Sugar	ditto	ditto.
Timber and plank	ditto	ditto.
Tin	ditto	ditto.
Tortoise shell	ditto	ditto.
Turmeric	ditto	ditto.
Wax	ditto	ditto.
Wines and spirits	ditto	—

Appendix, No. 147.

Rates of Export, &c. allowed in India.

The following articles are subject also to town duty, under the provisions contained in Regulation I. of 1803, and I. of 1810:

Cotton, per Surat candy - - - - - -	1 rupee - -	in full.
Oil (except that in use for culinary purposes) shawls, sugar, piece-goods, China silks, nankeens, rose water, sandal wood, saltpetre, black pepper, cardamums, mace, cloves, nutmegs, cinnamon and cassia - - - - - - - - - -	4 per cent. -	in full.

REGULATION I. 1818.

II. All opium, excepting opium made within the limits of the territories immediately dependent on the presidency of Fort William, shall, on being imported or brought into any port or place within the limits of the territories dependent on the presidency of Bombay, be subject to a duty, at the rate of twelve rupees per Surat seer.

REGULATION II. 1821.

A Regulation for amending Regulation X. of 1813, for the Conduct of the Trade with Foreign Nations at the Ports and Settlements of the British Nation, under the Presidency of Bombay; passed by the Honourable the Governor in Council, on the 23d May 1821, corresponding with the 6th Vysaik Vud, Sumbut or Vikramajet Era 1877, Salbahan 1743, and 20th Shaban 1236, of the Hijree.

Whereas the rates of duty prescribed in section 5, clauses 1 and 2, Regulation X. of 1813, have been evaded by foreign ships landing and receiving goods at the Portuguese ports of Goa, Demaun and Diu, and trading thereafter in such articles so landed and received, between those settlements and the Port of Bombay, by boats under British colours, the following enactment is passed with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the Affairs of India, to be in force in the territories immediately dependent on this presidency, from the period of its promulgation.

II. On all goods imported by boats or ships from Goa, Demaun, Diu, or other foreign European ports in India, known to be the produce of Europe, China, or any foreign, Asiatic, or other state, an advance of 60 per cent. shall be laid on the original invoice cost, attested on oath, and 4 ½ per cent. customs shall be levied on the aggregate amount. In cases where the invoice cost cannot be determined, 7 ½ per cent. *ad valorem* shall be collected.

III. On all goods exported under British or foreign colours, to Goa, Demaun, Diu, or other foreign European ports in India, ultimately intended for Europe, China, or any foreign, Asiatic, or other state, 3 ½ per cent. customs shall be collected on the original invoice valuation, attested upon oath.

REGULATION XXI. 1827.

Section 1, *clause* 1. All opium, except as excepted in the succeeding clause, shall be subject to a duty of twelve (12) rupees of local currency per Surat seer, on being imported or brought into any harbour or roads, or port or place, either by land or sea, within the presidency of Bombay, or territories subordinate thereto, whether such opium be landed or transhipped, or retained, or brought for use, or to be conveyed to any other place; provided that such small quantities, in no case exceeding one quarter of a Surat seer, as may be found in the possession of individuals under circumstances satisfactory, indicating that they are meant for consumption during the voyage or journey, are not to involve any consequences by virtue of this Regulation.

Clause 2. The provisions of the preceding clause shall not apply to opium imported by Government, nor to opium regularly manifested from the United Kingdom, or imported under treaty with His Majesty for consignment to any place out of the Company's limits, nor to opium made within the limits of the presidency of Fort William, or the territories immediately dependent thereon.

Section 19, *clause* 1. On tobacco imported into the island of Bombay shall be levied a duty of three (3) Bombay rupees per Bombay maund; on foreign snuff so imported, a duty of one (1) Bombay rupee per three (3) pounds; and on ganza so imported, a duty of eighty-seven (87) Bombay rupees per Bombay maund.

Clause 2. Beside the duties specified in the preceding clause, the general custom duty of three and a half (3 ½) per cent. on the value shall also be levied on the articles therein mentioned, according to the ordinary rules with reference to that duty.

Section 32, *clause* 2. Tobacco, foreign snuff and ganza, delivered for export from the custom-house warehouse, and exported to a place at least twenty (20) leagues distant from any part of the island of Bombay, shall be allowed a drawback equal to the amount of the duty levied on the respective article by virtue of section 19, clause 1; but such drawback shall not be paid until the export certificate is re-delivered to the collector of customs of Bombay, bearing an endorsement which shall set forth the actual landing of the article at the place to which it was to be exported; and further, the drawback shall be granted only on the quantity of the article certified in the said endorsement to have been so landed; and all claim to drawback shall be forfeited if the export certificate, endorsed as above prescribed, be not re-delivered within the periods hereinafter respectively specified, reckoning from the date of export; viz.

In Exportation to.	Bengal a hundred and twenty - - - - - -	(120) days.
	Madras, ninety - - - - - - - - -	(90) days.
	Malabar and Canary, Katywar, Kutch and Scind - -	(60) days.
	Surat and Guzerat, forty-two - - - - - -	(42) days.

Clause 3. Tobacco delivered for export from the custom-house warehouse, and exported by sea or land to any part of the British territories, distant not more than twenty (20) leagues from the island of Bombay, shall be allowed a drawback equal to the sum in which the duty specified in section 19, clause 1, exceeds the duty leviable at the respective place; but such drawback shall be demandable only on re-delivery to the collector of sea or land customs, as the case may be, within twenty (20) days after the exportation was made, of the export certificate or permit, bearing an endorsement, as prescribed in the preceding clause, by the proper officer in the department of sea or land customs at the place to which the article was to be conveyed, and shall then be granted only on the quantity certified to have arrived at the said place where such permit or export certificate shall operate as an exemption from the payment of duty in favour of the tobacco imported under it.

Section 47. On all brandies, rum, gin, arrack and all other descriptions of spirituous liquors imported for consumption into the island of Bombay, the established three and a half (3½) per cent. customs shall be levied, on the following principles; viz.

From the United Kingdom, on the invoice cost, attested upon oath.

From Madeira, the same.

From Cape of Good Hope, on - - - - - - - - -	30	Per cent. advanced on the invoice cost so attested.
– Isle of France - - - - - - - - - -	15	
– China - - - - - - - - - - - -	20	
– Batavia - - - - - - - - - - -	25	
– Manilla - - - - - - - - - - -	20	
– Penang and Eastern Isles - - - - - - - -	15	
– Bengal - - - - - - - - - - -	15	
– Coromandel - - - - - - - - - - -	15	
– Ceylon - - - - - - - - - - -	15	
– Arabian Gulf - - - - - - - - - -	15	
– Persian Gulf - - - - - - - - - -	15	
– Malabar and Canara - - - - - - - - -	10	
– Goa and the Concan - - - - - - - - -	10	
– Bassien to Surat - - - - - - - - - -	10	
– Surat to Scind - - - - - - - - - -	10	

The custom on spirits imported without invoices shall be levied *ad valorem.*

Section 48. In addition to the customs as above specified, the town duty is fixed at half a rupee per gallon on the import of spirits of all descriptions, and from all places.

X.—BOMBAY.

(14.)—A SCHEDULE exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Bombay*, specifying the Name of each Town, in the Year 1813.

REGULATION I. 1803.

V. A DUTY at the rate of one rupee per Surat candy shall be levied on all cotton imported, whether in bales or docras, without any drawback on re-exportation.

VI. *First.* A duty at the rate of 4 per cent. shall be levied on the undermentioned goods, when imported into the town of Bombay, with the exceptions hereafter specified.

Oil.
Ghee.
Turmeric.
Beetle-nut.
Tobacco.
Pawn.
Shawls.
Wax candles.
Sugar.

Goor or jagree.
Molasses.
Piece-goods.
Rose water.
Sandal wood.
Saltpetre.
Black pepper.
Chilly pepper.
Cardamums.
Mace.
Cloves.
Nutmegs.
Cinnamon, and
Cassia.

Secondly. The under-mentioned goods, when imported for the purpose of being wholly or in part re-exported, may be warehoused without paying the town duty, under the following conditions:

Shawls.
Cardamums.
Mace.
Cloves.
Nutmegs.
Cinnamon, and
Cassia.

To be placed in warehouses under the immediate charge of the custom-master.

Thirdly. Sugar.
Saltpetre.
Piece-goods.
Black peppr.
Sandle wood, and
Beetle-nut.

To be placed in warehouses provided by the proprietors, being previously approved by the custom-master, who is to place locks thereon; and the said warehouses are not to be opened, or any goods delivered therefrom, without previous application to the custom-master, who is, immediately on receipt of such application, to depute a person to take an account of the delivery.

XV. Liquors shall be subject to the following duties; viz.

	Rs.	*q.*	*r.*
Liquors in Casks.			
Wine, of whatever kind, rum, brandy, and gin per pipe of 120 gallons	12	–	–
Batavia arrack, per leaguer of 150 gallons	55	–	30
Beer, pale ale, cyder, perry and vinegar, per hogshead	2	2	–
Liquors in Bottles.			
Cherry or raspberry brandy, ratafia and cordials of every description, per dozen pints	6	–	–
Red and white wine, per dozen quarts	–	2	–
Brandy, rum and gin, per - ditto	1	–	–
Beer, porter, cyder, perry and vinegar, per ditto	–	–	75
Gin, in cases, per case of 15 bottles, or 7½ gallons	6	–	–
Ditto in ditto, per ditto of 12 ditto, or 3½ ditto	3	–	–

XVI. A deduction of 10 per cent. shall be made, on account leakage, on all liquors, if the casks are not filled up before passing the custom-house. If the importer prefers filling up the casks before he passes them, no leakage or ullage to be allowed.

XVII. In the event of liquors proving entirely spoiled by the voyage, the town duties to be repaid; the fact to be certified on oath by competent persons, to the satisfaction of the custom-master.

XVIII. The town duties on the undermentioned goods to be levied when landed; viz.

Liquors in casks and bottles.
Oil.
Ghee.
Turmeric.
Tobacco.
Pawn.
Wax candles.
Goor and jagree.
Molasses.
Rose water, and
Chilly pepper.

XIX. When any of the above goods are re-exported for sale, the exporter shall be entitled to a drawback of the town duties paid thereon, on making the following entry at the custom-house, and shipping off the goods:

" Bombay Custom-house, entry for exportation: Madeira wine, 50 pipes.
Imported per ship from Madeia.
To be exported by ship commander
for Madras. Value rupees

XX. Parcels for individuals, or necessaries, shall be subject to the same rules as established for the collection of the 3½ per cent. or Government customs.

XXI. Goods imported on certificates from the other settlements shall not be exempted from these duties in consequence of such certificates, which are to be considered as relating to the Government customs of 3½ per cent. only.

REGULATION I. 1810.

A REGULATION for the re-establishment of a Town Duty, passed by the Governor in Council on the 1st of May 1810, corresponding with the 13th Chyter Vud, Sumbut or Vikramajet Era 1866, Salbahan 1732, and 26th Ruby ul avul 1225 Hejry.

IN pursuance of instructions from the Honourable the Court of Directors, the collections under the head of town duties, that had ceased from the end of April 1805, are from this date renewed, under such modifications as have appeared to the Governor in Council to be best adapted to the circumstances of the commerce of this presidency.

II. The several provisions in Regulation I. 1803, are, for this purpose, declared to be again in force from the 1st of May 1810, with the under-mentioned exceptions and alterations.

III. *First.* Instead of the articles on which the rate of 4 per cent. town duty is directed by section 6, Regulation I. 1803 to be levied, the following are those now subject to it.

Second. 1st, Goods imported from the other Presidencies, and their dependencies, under certificates of exemption from customs at Bombay, excepting those articles of a like description (such as ghee, oil, &c. &c.), as are not liable to town duty when imported from other places, unaccompanied by exempting certificates.

Third. 2d, Oil (except that in use for culinary purposes).

Shaws.
Wax candles.
Sugar.
Piece-goods.
China silks.
Nankeens.
Rose water.
Sandal wood.
Saltpetre.
Black pepper.
Cardamums.
Mace.
Cloves.
Nutmegs.
Cinnamon.
Cassia.

Fourth. 3d, The articles of bhoysing, of cocum, and of tamarind, which have hitherto been assessed to the custom-house duties, to be exempted therefrom, and transferred to the town duty; the amount of which is, however, to continue payable on importation, subject of course to drawback, in the event of re-exportation within the period of six months.

Fifth. 4th, The following additional articles to be assessed both to the customs and to the town duty: Pearls and precious stones, hitherto omitted to be charged with either, and jewellery, which has heretofore paid only the rate of customs.

IV. *First.* The privilege conceded by clause 2, section 6, Regulation I. 1803, of warehousing the articles therein mentioned, is to be extended to the goods specified in clause 2, section 3, as now enacted.

Second. It is to be left optional with the owners or consignees of the goods comprehended in clauses 1, 2 and 3, of section 3, of the present Regulation, either to warehouse them under the provision of Regulation I. 1803, or to retain them in their own custody, on entering into an engagement, accompanied with adequate security, to exhibit before the custom-master a statement, verified upon oath, at the end of the first six months, of the quantity of such goods, which has been intermediately re-exported, and of that which, from having been appropriated to consumption within the island, is to become subject to the payment of the town duty; on which latter quantity the amount is thereon to be paid in; which process of periodical adjustment is to continue thereafter, in quarterly progression, from one four months to another, until the whole of such goods shall have been thus accounted for in re-export, or by consumption as aforesaid.

V. The provisions of sections 15 and 16, Regulation I. 1803, respecting the town duty on liquors, remain in full force.

VI. All the provisions in Regulation I. 1803, not affected by the present Regulation, are also to continue in full force.

XI.—BOMBAY.

(15.)—A SCHEDULE, exhibiting the RATES of TOWN DUTIES collected in all Towns under the Presidency of *Bombay*, and specifying the Name of each Town, in the Year 1828-29, or latest period.

REGULATION XXXIII. 1827.

Section 1, *clause* 2. TOBACCO imported into Bombay, having paid the established customs of the port, and been warehoused, shall, on being delivered out for internal consumption, or for exportation, be liable to a duty of rupees (3) three per Bombay maund, and no drawback shall be allowed except on exportation to the United Kingdom.

Clause 3. The same duty of rupees (3) three per Bombay maund, payable once, either on export or import, whichever may first take place, shall be levied on tobacco at every port within the zillahs subordinate to Bombay, in addition to the established customs at such port respectively.

Clause 4. Tobacco having once paid at any British port the full amount of duty and customs leviable under clause 2 or 3, whichever may be applicable, shall be exempt from the payment of any additional duty at any other British port, either on import or export.

Section 2, *clause* 1. The rates of duty hitherto leviable on spirits, both at Bombay and in the zillahs subordinate thereto, are hereby abolished, and the following rules are enacted in substitution,

Clause 2. The duty on spirituous liquors manufactured at the presidency of Bombay, according to the rules duly enacted on that subject, or in any of the zillahs subordinate thereto, according to the provisions of chapter 11, of Regulation XXI. A.D. 1827, or imported at Bombay, or (consistently with the provisions of section 65, clause 1 of Regulation XXI. A.D. 1827) into any of the zillahs subordinate thereto, shall be regulated by the orders of Government for each place respectively, but shall in no case exceed one (1. 1. 40) rupee one quarter and forty reas per gallon.

Clause 3. Spirits having paid at any British port the duty leviable under clause 2 of this section, in addition to the established customs of such port, may be imported free of any additional duty into any other British port, unless the duty paid under clause 2 of this section be lower than that established under the said clause at the port of import, in which case the difference shall be paid.

REGULATION XVII. 1830.

Section 1, *clause* 1. The following taxes levied from the various trades engaged in the manufacture of silk cloths in the city of Surat, are hereby abolished:

	Rupees.	*q.*	*r.*
Raw silk dealers, through their brokers, per annum, fixed payment	4,375	-	-
Silk spinner - - - - - - ditto	1,880	-	-
Brocade manufacturers, 2 rupees per piece, about	3,500	-	-
Putola silk, fixed payment	700	-	-
Elacha stuff - ditto	600	-	-
Kinaree walas - ditto	800	-	-
	11,855	-	-

Clause 2. In lieu thereof a town duty of four rupees per Surat maund shall be levied upon import of the raw material into Surat, except in cases where it is intended for transit in the raw state into the interior, when it shall be lawful for the owner or consignee to deposit it in the Government warehouses without payment of the said duty.

Clause 3. Provided, that if the silk be not cleared out from the warehouse, and exported again from Surat within the space of three months from the date of import into the city, it shall be sold, and the duty levied in the manner described in clause 1, section 8, Regulation XX. of 1827, if not previously paid by the owner or exporter.

Section 2, *clause* 1. The annual payment of 15 rupees, hitherto levied from each member of the rice beaters' punchayet (gola), who cleans rice for sale, is hereby abolished.

Clause 2. In lieu thereof, a town duty of two annas per hara of seven Surat maunds, shall be levied on import of the article into Surat, whether by land or sea.

Section 3. An import town duty of five per cent. shall be levied upon all beetle-nuts and pepper imported into the city of Surat, under the same rules and exceptions as stated in regard to silk in clauses 2 and 3 of section 1.

INDEX

INDEX

TO

III.—*Revenue.*

N. B.—In the following Index, *Rep.* p. refers to the page of the general Report; the *Figures* following the Names to the Questions in the Evidence; *p.* following the Names to the page of the Evidence; and *App. p.* to page of Appendix.

A.

ABKAREE DUTIES. Revenue therefrom, *Stark* 133——Effect of abkaree duties, and manner of levying them, *Stark* 281-287——Of what they consist, *Mackenzie* 942-955——Abkaree revenue increased in Behar since the time the Board of Commissioners and Central Board were established, in consequence of more attention having been paid to it, *Fleming,* p. 283——Cause of increase in the abkaree duties, *Mackenzie,* p. 304.

Statement of the gross receipts, charges and net receipts of the abkaree duties at the Bengal Presidency, 1811-12—1830-31, *Mackenzie,* p. 320, 321——Amount thereof, and expense of collection; no considerable increase therein; nor any anticipated in the Upper Provinces; great increase therein expected in the Lower Provinces, and from what causes, *App.* p. 90.

See also *Revenue. Sayer Duties.*

Accounts. Explanation of the words "tunkha" and "kumal" appearing in the Revenue accounts, *Sykes* 2123——Practice of showing false accounts to the collectors very general, but are easily detected by those conversant with the checks, *Newnham* 2758.

Advances. Rate of interest paid by cultivators for advances, and by whom advances made, *Sykes* 2196, 2197.

Advocate-General. Advantages that would result from the appointment of a civil servant to superintend the transactions of Government with native courts of judicature, under the denomination of civil advocate-general, or superintendent of law suits, *App.* p. 90.

Agra. Number of begahs in cultivation; amount of jumma assessed; number fit for cultivation and entirely waste; extent of balance occasioned by the calamities of three seasons, *App.* p. 69.

Agriculture. Excess of exaction, meaning any encroachment upon the full remuneration of the cultivator, impedes agricultural improvement, by impeding the accumulation of capital in the hands of the cultivator, *Mill,* p. 278——Tax upon salt considered in itself, or the mode of levying it through a monopoly, has no tendency to affect the agricultural interests, *Mill,* p. 279, *Fortescue,* p. 290——Monopoly of opium has no injurious effect on the agriculture of the country, *Mill,* p. 280, *Fortescue,* p. 290——Papers relating to agricultural interests in Bengal, *App.* p. 67.

Alexander, Robert. (Analysis of his Evidence.)—Period of witness's service in India in the Revenue department, 1514-1517——Vizagapatam and Ganjam, being part of the Northern Circars, are under the zemindarry system, 1518-1521——Form of the zemindarry settlement, 1522——How far chiefs of provinces considered by the Company as proprietors of the land, and their rights established accordingly, 1523-1526——How far those rights similar to those of zemindars under the permanent settlement in Bengal, 1527-1531——Regulations established for the recovery of arrears, 1532-1535——Not much sale of property for arrears among the old zemindars, 1536——Not much injustice or oppression by the zemindars over the cultivators in the distribution of the assessment, 1537-1541——Proportion the permanent settlement bore to the produce of the land, 1542——Land in the newly-created zemindarries frequently changed hands, but not among the old established ones, 1543-1545——Principle upon which the amount of assessment under the permanent settlement was settled with extent of survey, 1546-1549.

Extent to which the village societies prevailed, 1550——With whom the zemindars treated in the collection of the revenue, 1551-1554——Proportion of waste lands, and to whom belonging, 1555-1557——Population still suffering from the effects of the famine

Alexander, Robert. (Analysis of his Evidence)—*continued.*
famine in 1792, 1558-1560——Condition of the cultivators, 1561, 1562——Property even in the newly-constituted zemindarries seldom changed hands among proprietors, but only in cases of Government sales for default of revenue, 1563-1566——How far ryots removeable at the pleasure of the zemindar even though they had paid their assessment, 1567-1570——From the wild state of the country the ryotwar system totally inapplicable to it, 1571-1581——Powers of the zemindars over the cultivators, and of Government over the zemindars, for collection of the revenue, 1582-1587——Not much dishonesty or oppression by the farmers of the revenue under the zemindars, or those entrusted with the management of the revenue, 1588-1594——Not much European agency employed in collection, 1595, 1596——How far a military force necessary, 1597——Integrity of native agents, 1598.
How far assessment collected with punctuality, 1599-1601——Whether rate of assessment sufficiently moderate, 1602, 1603——Collection of the revenue not capable of much improvement unless assessment lowered in some places, 1604, 1605——What articles cultivated in those districts, 1606——Extent of artificial irrigation, and whether those lands assessed higher, 1607-1611——New articles attempted to be cultivated, 1612——Extent of indigo cultivation, and how far beneficial to the ryots, 1613-1618——Europeans cultivating indigo allowed to hold lands under zemindars, 1619, 1620——Settlement of Europeans more beneficial than injurious to that district, 1621-1625——Granting pottahs rendered compulsory under the permanent settlement, 1626-1630——They constitute an effectual security to the ryot, 1631——Revenue collected upon establishment of the salt monopoly was not the subject of complaint, 1633-1636——Price of salt in those districts does not much affect the consumption, 1637-1640——Not much smuggling on that coast, 1641——Not much complaint of adulteration, 1642——No opium cultivation, 1643.

Alienations of Land Revenue. Particulars as to the alienation of revenue in favour of certain holders of land, *Campbell, App.* p. 45——Revenue letter from Bengal, dated 23d February 1830, respecting inquiry into alienations of the land revenue, *App.* p. 336——Letter from the Court of Directors to the Governor-general in Council at Fort William, dated 28th September 1831, on the same subject, *App.* p. 352.
Papers relating to a proposed levy of a nuzer or fine on the renewal of grants alienating land revenue, *App.* p. 534——Minute by Sir John Malcolm, dated 10th June 1828, on that subject, *App.* p. 534——Letter from T. H. Maddock, esq. agent to the Governor-general in the Saugur and Nerbudda territories, to George Swinton, esq. chief secretary to Government, Fort William, on the same subject, *App.* p. 546.

Allahabad. Number of begahs in cultivation; amount of jumma assessed; number of begahs fit for cultivation, and waste; number of proprietors and farmers with whom settlement made, *App.* p. 69.

Allyghur. Number of begahs in cultivation; amount of jumma assessed; number of begahs fit for cultivation; number waste; and amount of balance, *App.* p. 69.

Arcot. Provinces of Arcot are under the ryotwar system, *Sullivan* 107.
See also *Carnatic.*

Aristocracy. Failure of the permanent settlement in converting the zemindars of India into a landed aristocracy, *App.* p. 26——Maintenance of the aristocracy the object of the permanent settlement, but the introduction of sales, and rigid adherence to the Hindoo law, strictly interpreted, had the opposite tendency of facilitating subdivision, *App.* p. 31.

Arrack. Revenue collected upon arrack in Ceylon by means of licenses, *Colebrooke* 2876——Heavy duty on Ceylon arrack at Madras excludes it from that market, *Colebrooke* 2887.

Arrears of Revenue. Large remissions made yearly in collecting, which prevents outstanding arrears, *Hodges* 849, 850, *Sykes* 2120-2122——Always large arrears of revenue, but less now than there used to be, *Hill* 1267——Means adopted of recovering arrears, *Munro* 1479-1481, *Alexander* 1532-1535, *Barnewall* 1765-1767, *Tucker* 1845-1847, *Trant* 2032-2035, *Newnham* 2713——How far abatements of arrears in Delhi made in cases of necessity, *Fortescue* 2252-2254——System of enforcing the revenue in Cuttack in 1803 similar to that adopted in the Bengal provinces in 1793, *Melville* 2454-2456——Different methods of realizing arrears in Bengal and Madras, *App.* p. 25.
See also *Crime. Sales.*

Assessment. Assessment of sub-divisions of land under the ryotwar system, *Sullivan* 29, 30——Assessment low in the Candeish province, *Hodges* 861——Amount thereof in Trevancore, *Munro* 1420-1424——Proportion of assessment to the quality of the land, *Munro* 1425-1427——Land assessment very low in Trevancore, *Munro* 1428-1430——Periodical assessments, *Munro* 1442, 1443——Whether the rate of assessment sufficiently moderate in Vizagapatam, *Alexander* 1602-1605——Instance of assessment being too high, *Newnham* 2709-2712, *Lewin* 2802, 2803——How far anxiety expressed by the Company for a moderate assessment has been followed up by the government of India, *Newnham* 2767-2773——Manner in which land is assessed, *Lewin* 2790, 2791——Amount of assessment

Assessment—continued.

assessment in Malabar and Canara remains the same as when first taken possession of, *Lewin* 2795——Statement showing the rates of assessment in two villages in Madras under the ryotwar settlement, *Colebrooke* 2891——In two villages of the Concan, at Bombay, *Colebrooke* 2891.

How far the amount receivable by Government has been really assessed, *Mill*, p. 277, *Fortescue*, p. 289, *Christian*, p. 292——The assessment is made by taking evidence of what the land can afford to pay; evidence is taken in more or less detail according to circumstances; sometimes actual payment of preceding years is taken alone; sometimes minute survey and valuation is made, and there are cases in all the intermediate stages between the two, *Mill*, p. 277——Assessment in Behar is and was originally light, but from waste lands being brought into cultivation income of zemindar has increased while government revenue has remained the same, *Fleming*, p. 283, 284——Assessments in the Ceded and Conquered Provinces, and in Delhi, are formed with parties recognized as landholders, and the amount regulated by the best obtainable approximation to the real assets and general state of the country, *Fortescue*, p. 289.

Assessments in the Ceded and Conquered Provinces have not undergone any material alteration, *Christian*, p. 291——Method of making assessments in the western provinces, and whether improvement can be made therein, *Christian*, p. 292——Observations upon the best method of making assessments, *Mackenzie*, p. 301——Method of making assessments under the ryotwar system, and manner in which heavy rate thereof has tended to repress agricultural improvement and the prosperity of the country, *Hill*, p. 322——Remissions that have been made in the assessment of the land revenue in Bellary and Cuddapah, *Dalzell*, p. 326——Method of assessing lands under the ryotwar settlement in Madras, *Dalzell*, p. 326.

Necessity for reduction of assessment throughout the whole Bombay Presidency in consequence of the fall in grain, *Elphinstone*, p. 333——Method of making assessments and engagements under the Bombay Presidency, *Elphinstone*, p. 334, *Chaplin*, p. 335——Assessment under ryotwar settlement should be estimated according to the measure of produce, and the rent fixed for a term of years; proposed methods of making the assessment, *Duff*, p. 339——Money assessments in India too heavy in proportion to the present prices of produce; condition of the people cannot be improved till they are lightened, *Duff*, p. 339.

Defects in the ryotwar settlement when first completed not so much a matter of surprise as that so near an approximation was made to a tolerably fair rate of assessment, *Campbell*, *App.* p. 34——Reductions in the amount of assessment made upon introduction of the modified ryotwar settlement, *Campbell*, *App.* p. 38.

See also *Records*. *Settlements*. *Villages*.

Attachment. Attachment invariably precedes sale in the Madras presidency; advantages thereof, *App.* p. 25——Advantage of attachment over sale, unless zemindarries purchased by Government, in preventing their falling into the hands of strangers, to the exclusion of the ancient zemindars, *App.* p. 30.

B.

Bajee Row. Villainy of Bajee Row in inciting his own subjects to plunder in his own territory; his views in so doing; manner of checking it, *Duff*, p. 338.

Banjarees. Description and character of the Banjarees, *Sykes* 2214–2220.

Baramahl. See *Salem*.

Bareilly. Number of begahs in cultivation; amount of jumma assessed and realized; number of begahs fit for cultivation, and number waste, *App.* p. 68.

Barnewall, Lieut.-Col. (Analysis of his Evidence.)—Formerly assistant to the collector in Goojeraut, and in the zillah north of the river Myhee, 1731——System of collecting the revenue through the desoy or head hereditary district officer, 1732–1739——Description of settlement made subsequently with the heads of villages, 1740–1742——Manner in which ryots protected from over assessment, 1743——Manner in which lands let, 1744——Village records of the different tenures imperfect, and not to be depended on, 1745——Manner in which Government ascertain and confirm the different rights of parties, 1746–1750——How far lands let on short leases, 1751——In whom the property in the lands vested, 1752–1756——Of what the large landholders in the Goojeraut consist, 1757, 1758——Whether increase or decrease in the revenue, 1759.

Improvement in the state of the cultivators, 1760——Fall in the value of agricultural produce, and to what attributed, 1761——Of what the currency consists, 1762, 1763——Abatements in rents from fall in the value of agricultural produce, 1764——Manner in which payment of arrears enforced, 1765–1767——Reference to Mr. Elphinstone's Minute of 1821 for review of tenures and condition of the districts, 1767——Nature of suits in courts when resorted to, 1768, 1769——Law of inheritance prevailing among the Hindoos, 1770, 1771——Inconvenience arising from the subdivision of property, and method adopted by Government with regard to the subdivisions, 1771–1777——Reason for the murder of female offspring by the Jahrejah tribe, 1778, 1779——Description of ryotwar settlement

Barnewall, Lieut.-Col. (Analysis of his Evidence)—*continued.*

prevalent in Bengal, 1780, 1781——Preferable under a ryotwar system to collect the revenue through the potail than of the individual cultivator, 1782–1784.

Manner of paying the potail for collecting the revenue, 1785——Increase in the population, 1786——Little uncultivated land remaining in the eastern zillah north of the Myhee, 1787, 1788——Extent of cultivation of waste land in the Deccan since 1817, 1789——Malwa not subject to our direct rule, though the chiefs are under our protection, 1790——Improvement therein continuing, 1791——Extent of employment of native agency in making surveys, 1792, 1793——Method of correcting assessments in case of village records not to be depended upon through incorrect or deceptive information from the cultivators, 1794–1799——Necessity of village accounts upon entering on survey of lands, 1800–1803——How far Sir Thomas Munro made use of the village accounts in his surveys, 1804——How far rents fairly assessed, 1805–1809——Introduction of the cultivation of cotton into Goojeraut, 1810, 1811.

Bayley, G. T. Report from G. T. Bayley, Esq. collector at Shahabad, dated 4th March 1825, relative to complaints of opium cultivators upon their rents being increased, *App.* p. 116.

Bayley, William Butterworth. (Analysis of his Evidence.)—Company's monopoly raises the price of salt, 1646——If the price decreased, the consumption in the territories supplied by the Bengal market would increase, 1647–1649——Adulteration of salt takes place after it is cleared from the Company's goolahs, 1650, 1651——Supply might be increased without ultimate loss of revenue, 1652, 1653, 1666——Foreign salt could not be admitted into India with a custom duty payable to the Company without a change in the system, 1654, 1655——Objections to an excise system in India, 1656——Whether the establishment must be increased under an excise system, 1657, 1658——Whether any advantages would result from the change, 1659——Size of lots of salt at sales limited, thereby creating a sub-monopoly, 1660–1664——Which would be broke down by collecting the Government revenue under an excise duty, 1665.

If the Government no losers in point of revenue, it would be advantageous that the trading in salt should be left to private merchants, 1667——Advantage of the Company's opening its goolahs to all purchasers at a fixed rate, as adopted at Madras and in the manufacturing districts of Bengal, 1667, 1668——Regulation as to the payment of duty on importation of foreign salt into Bengal, 1669–1674——Comparison of price between Bengal and Coromandel salt, and how far consumption of the latter has increased, 1675–1680——If found expedient to levy an excise duty instead of the present monopoly, with whom the orders would in the first instance originate, 1681, 1682——Amount of net revenue from the opium monopoly, 1683, 1684——Sale price diminished, but quantity of opium brought to market has increased, 1685——How far the opium revenue stands upon a secure footing, 1686, 1687——Price of opium per chest at Calcutta, 1688, 1689——Opium grown at less cost and of superior quality in Bengal than in other parts of India, 1690, 1691.

Cost of growing Malwa opium double to that of Bengal, 1692–1696——Which obtains the higher price in the China market, 1697——Other sources of supply of opium to the China market, and whether the trade on the increase, 1698–1701——Higher rate of rent for poppy lands than others, and transit duties on all opium from Central India not belonging to the Government, 1702–1704——Introduction of the pass system, and how far a loss to Government, 1705–1714——In what vessels Malwa opium carried to China, and to what port, 1715, 1716——Attempt by certain vessels of making a voyage to the northern ports of China, 1717——Same amount of revenue could not be levied upon opium by any change in the mode of collection, 1718——How far the Company trade in opium, 1719–1724——System under which opium grown under the superintendence of the Company's officers in the States of Malwa, 1725–1729.

Behar. Little change taken place in the revenue system in Behar since 1813; abkaree revenue increased from great attention being paid to it; also a greater revenue realised on saltpetre, and reason thereof, *Fleming,* p. 283——Improvement in the condition of the inhabitants of Behar with regard to wealth and comforts, and causes thereof, *Fleming,* p. 283——Districts therein under the permanent settlement, and amount of jumma, *Campbell, App.* p. 10.

Bellari and Caddapah. Period of their cession to the Madras Government, and system of revenue administration adopted therein, *Campbell, App.* p. 31——Nature of the reduction of assessment therein under the new ryotwar settlement, *Campbell, App.* p. 40.

Benares. Arrangement with respect to the land revenue therein, *Stark* 148——Districts therein under the permanent settlement, and amount of jumma, *Campbell, App.* p. 10——Cause of fluctuation in the amount of revenue therein; amount of assessment realized, and of arrears, *App.* p. 70.

Bengal. In Bengal, estates managed by Government have always deteriorated in value, *Stark* 162——Districts in the Presidency under the permanent settlement, *Campbell, App.* p. 10.

Boards. Opinion in favour of individual agency over collective Boards, *Mackenzie,* p. 303.

Bombay. In whom the property in the land vested upon taking possession of the country, *Stark* 414–416——Increase of cultivation in the Bombay territories, *Stark* 455.

Boundaries. Boundaries of lands well defined in the Dukhun, *Sykes* 1918, 1919——No disputes as to boundaries in Delhi, *Fortescue* 2235.

Bracken, Thomas. (Analysis of his Evidence.)—No difficulty in finding capital for carrying on the cultivation of opium if the monopoly abandoned; Europeans should be allowed to engage in the trade as well as natives, 3041–3044——Method of collecting duties in the event of abandoning the monopoly, 3045–3048.

[Second Examination.]—Unhealthiness of those provinces of Bengal, on the borders of the jungle near Calcutta, where the salt is manufactured, 3049–3054——Whether they would be more healthy if converted into rice grounds, 3055, 3056——If the jungle was cleared, rice would be grown, 3057——If the jungle was cleared, unhealthiness of the place would be removed; instanced by removing the jungle in the island of Saugur, 3058–3062——Number of persons engaged in the manufacture of salt, 3063.

[Third Examination.]—Establishment of a company of Europeans for clearing the island of Saugur, and success of the undertaking, 3064–3068——Increase in the number of inhabitants thereon, 3068——Terms on which the Europeans and natives live together, 3069——Under what judicature, 3070——Method of approach, and boundaries, 3071——Island of Saugur a proof that improvement in India would have extended, and revenue increased, if capital allowed to go into other hands, 3072, 3073——Persons employing their capital in clearing Saugur would have preferred expending it on land already cultivated, 3074——Condition of the ryots cultivating the island, 3075, 3076——Other lands held by Europeans, 3077.

Brahmins. Eagerness for employment is greatest among the Brahmins, who are the most influential class, which eagerness arises from the indigence of their condition, *Dalzell*, p. 325.

Bridges. Bridges under the care of the civil engineers; number of them; and of what construction, *Underwood* 2551–2563.

British manufactured goods are exempt from duty in India, *Stark* 293, 294.

Buckinghamshire, Earl of. Policy pursued by him as President of the Board of Control, 1812–1815, *Mill, App.* p. 49.

Bullion. Custom duty chargeable, by Regulation XII. of 1813, on buillion exported to Europe or America; rate thereof on exports in British and Foreign bottoms; the duty was unproductive, and has been annulled, *Mackenzie,* p. 295.

Bundlecund. Number of begahs in cultivation; amount of revenue; number of begahs fit for cultivation; amount per cent. of balance, *App.* p. 68.

Burdwan, District of. Oppression of the ryots in this district; manner in which their condition had been improved by the exertions of European officers, and the system of ousting them for not agreeing to exorbitant rates put a stop to; population of this district per square mile in 1813–14, *Fleming,* p. 285.

Burdwan, Rajah of. Sale of a portion of his estate at the period of the permanent settlement, in consequence of being distressed for money; subsequent re-purchase of it, and of other extensive estates; amount of yearly revenue paid by him, being not half his receipts; proof thereby that the assessment on his estates is light, *Fleming,* p. 285——Division by the Rajah of Burdwan of his zemindarries, and method of assessing the jumma thereon; how far contrary to Regulation XLIV. of 1793; further divisions by sub-zemindars, *App.* p. 16.

Burmese Territories. Total revenues of the ceded Burmese territories, 1826–27 and 1827–28, *Mill, App.* p. 275.

C.

Campbell, Alexander Duncan. (Analysis of his Evidence.)—Period of witness's residence in India, and situations held by him under the Madras Presidency, 2349–2352——Different parts of Madras in which the revenue collected upon different and what systems, 2353–2357——British government and that preceding it only removed ancient zemindars in extreme cases, 2358——Attachment of the occupants of the land to the ancient zemindars in the Northern Circars, 2359——How far the Company's officers have interfered in the detailed management of the collection therein, 2360——Extent of magisterial jurisdiction of the zemindars previous to the permanent settlement, 2361——System pursued for collection of revenue by zemindars, and obligation by government for their entering into written agreements with government renters or actual occupiers of the land, 2362–2364——The only intention of government by their regulations was to transfer their public right to revenue from the land, and not to interfere with private rights existing in the soil, 2365.

Campbell, Alexander Duncan. (Analysis of his Evidence)—*continued.*

Private rights existing in the Northern Circars have generally been preserved, 2366 ——Inhabitants of the Northern Circars the finest class of men, both in appearance and private character, of any of the natives in India, 2367——Establishment of zillah courts in the Northern Circars, and reasons for their being crowded with business, 2368-2371——Size of zemindarries, amount of tribute, and residence of zemindars, 2372-2375——Examination upon sales of estates for arrears, and disturbances in consequence, in the hill districts in the Northern Circars, and re-possession given by government to ancient zemindars, 2376-2381——Manner in which zemindars in the hill districts occasionally keep the government at bay from the situation of the country; their general regular payment; consequent slight communication with Government, and absence of hostile feeling, 2382-2385——Their wealth, 2386, 2387——Hindoo law of descent, how affected by the permanent settlement, and how decided by our courts, 2388-2395——Distinction between duties of zemindar as a revenue officer and his rights as a landowner, 2396——Improvement and increase of cultivation in the Northern Circars under the permanent settlement, 2397-2399.

Failure of the permanent settlement in certain parts of Madras where zemindars created by government, and causes of the failure, 2400-2403——Systems resorted to upon the failure of the permanent settlement, and disadvantages of the village system, 2404-2407——Examination upon the ryotwar system, and variations in the amount of assessment, 2408-2410——Variation in the production of the land, and consequently in assessment, 2411-2413——Amount per cent. upon the gross produce taken by goverement, 2414-2416——Simple nature of the ryotwar system when introduced, and how far difficulties in the way of its introduction, 2417-2420——Advantages of village officers, and how remunerated, 4221-2423——Advantages of the ryotwar system over others, and report by witness thereupon to Sir Thomas Munro, 2424-2428.

Campbell, A. D. Esq. Paper on the land revenue of India, prepared at the request of the Committee, by A. D. Campbell, Esq. of the Madras Civil Service, *App.* p. 9——Report, dated 6th November 1826, referred to in the Evidence of A. D. Campbell, Esq. (Q. 2425), and in Minute of Sir Thomas Munro, dated 24th February 1827, *App.* p. 480.

Canals. Different canals that would be constructed if sufficient encouragement given to private enterprize, particularly in the neighbourhood of the river Hooghly, *Mackenzie,* p. 312——Only one canal executed near Madras by the Hon. Basil Cochrane; lease granted by Government to him; use made of the canal; not trade enough to afford encouragement for a canal in any other part of the Madras territories, *Hill,* p. 323——In Madras territories cannot be formed with prospect of adequate advantage, *Dalzell,* p. 330.

See also *Navigation. Rivers.*

Candeish Province. Examination upon the condition thereof, and upon the ryotwar settlement established therein, *Hodges* 832-887.

Canning, Mr. His communication, in 1817, as President of the Board of Control, to the Court of Directors, against the establishment of the permanent settlement in unsettled districts, *Campbell, App.* p. 32, *Sullivan, App.* p. 56.

Canongoe. Measures taken in 1816-17 to re-establish the office of canongoe, *Mill,* p. 275, *Mackenzie,* p. 303.

See also *Registration.*

Capital. Ryots principally obliged to cultivate with borrowed capital, *Newnham* 2728——Loans out of the collector's chest for the purposes of cultivation latterly put a stop to; how far its continuance necessary, *Newnham,* 2729, 2730——Zemindars do not lay out capital in improvement of their lands, *Newnham* 2737.

See also *Saugur,* Island of.

Capitalists. Large capitalists should be liable to taxation, *Sullivan* 82, 83.

Captains. Manner in which the Company's captains trade in opium, *Shepherd* 2922.

Cardimums. Produce to Government from their monopoly of cardimums, *Lewin* 2808-2811.

Carnatic. Period of the cession of the Arcot Carnatic to the East India Company, and system of revenue administration adopted therein, *Campbell, App.* p. 31.

Caste. See *Tenures.*

Cawnpore. Number of villages and begahs of land; number cultivated and unproductive; amount of Government demand realized, and balance, *App.* p. 68.

Ceded and Conquered Provinces. The Ceded Provinces under the Madras territory are under the ryotwar system, *Sullivan* 108——Settlement the Ceded and Conquered Provinces are under, *Stark* 147, *Trant* 2014-2017——Country flourishing under the system established, *Trant* 2031——Nature of the assessment that should be extended to the Ceded and Conquered Provinces with regard to the limitation of demand upon the ryots, *Trant* 2081-2083.

Comparative increase of revenue therein 1807-8 and 1813-14, *App.* p. 68——Extract revenue letter from Bengal, dated 7th October 1815, relative to the rights of the peasantry

Ceded and Conquered Provinces—continued.
santry in the Ceded and Conquered Provinces, *App.* p. 91——Another letter, dated 15th January 1819, *App.* p. 92——Regulation VII. 1822, and its amendment, IV. 1828, enacted with a view to the establishment of a more permanent system therein, and for effecting a minute inquiry to ascertain the existing rights of all classes of occupants, as also the extent and value of the land of every village, *Mill*, p. 276——Reduction that has been made in the survey assessment of the Ceded Districts, *Hill*, p. 322.

Period of their acquisition by the East India Company, and manner of paying the revenue by the cultivators without the aid of middlemen or zemindars, *Campbell, App.* p. 31——Observations tending to show the inexpediency of establishing the permanent settlement in the Ceded Provinces, *Campbell, App.* p. 32, *Sullivan, App.* p. 58——Directions in a despatch of the Court of Directors against its establishment, *App.* p. 399——Arrangements made by the local government therein, though rendered conditional as to their eventual permanency, are clearly in violation of the Court's orders, *App.* p. 399.
See also *Sales. Settlement.*

Cesses. Cesses payable under the village settlement, and how far extortion possible by the pattell or village officer, *Sykes* 1956–1961——By whom extra cesses collected under the ryotwar settlement, *Sykes* 1962, 1963——Oppression of extra cesses; how they might be done away with, but with loss to the revenue, *Sykes* 1964–1974——Uncertain amount of cesses, and by whom collected, *Sykes* 2087–2092——How far cesses might be commuted for an equal land-tax, *Sykes* 2093, 2094——Regulation of Bengal abolishing cesses was extended to Cuttack, *Melville* 2471——Other expenses besides the Government demand the cultivators are liable to, *Newnham* 2694, 2695——Professional taxes the only extra cesses imposed in Malabar and Canara, *Lewin* 2854——Jastie putees, or miscellaneous cesses, not falling either on the produce of land or trade, have been everywhere abolished, *Mill*, p. 275.

Ceylon. See *Salt. Tanks.*

Chaplin, W., Esq. Letter from, in answer to circular from the Board of Control requesting information on the administration of the Revenue in India, p. 335.

China. See *Opium.*

Cholera. Devastations of the cholera have operated against the prosperity of the country, *Dalzell*, p. 326.
See also *Population.*

Christian, H. G., Esq. Letter from, dated 19 March 1832, in answer to circular from the Board of Control requesting information upon the administration of the Revenue in India, p. 290.

Circuit. See *Commissioners of Revenue and Circuit.*

Circulating Medium. See *Currency.*

Civil Engineers. Period of witness's service in India as a civil engineer, *Underwood* 2483–2485——Origination of the office, and number of persons employed in it, *Underwood* 2486, 2487, 2492——Duties connected with checking disbursements in the Tank Department, *Underwood* 2488——Duties connected with survey and measurement of land, *Underwood* 2489–2491——Method of education for the office, *Underwood* 2493, 2494——Upon the appointment of the first civil engineer the duties of the office were new, not having been performed by any other class of Company's servants, *Underwood* 2495, 2496——Details of civil engineer's reports being so very voluminous prevent their being ascertained in England, *Underwood* 2505–2507——Necessity for number of officers being increased in the civil engineer's department, *Underwood* 2531, 2543——Loss to Government by the inefficiency of the establishment, *Underwood* 2544, 2545——Great responsibility of the civil engineer, *Underwood* 2547.
See also *Bridges. Irrigation. Rivers. Tanks.*

Cloths. Question arisen as to the liability of cloths made by ryots and others for their own use at Madras to the payment of duty under customs regulations, *Dalzell*, p. 327.

Cochin. See *Travancore.*

Cochrane, Hon. *Basil.* See *Canals.*

Coimbatoor. Increase of revenue in, from year to year, *Sullivan* 34, 49——Increase of population, *Sullivan* 35, 36——Increase of cultivation in, *Sullivan* 49——Rate of wages in, has not increased for centuries, *Sullivan* 78——Refusal by the Court of Directors to sanction the permanent settlement therein; and showing that the arrangements made, though only conditional, are clearly in violation of the Court's orders, *App.* p. 399——Reduction of assessment therein; and particulars as to the management of the new ryotwar settlement therein, *Campbell, App.* p. 39——Proceedings taken in 1814 upon the appointment of a special commission to inquire into the cause of abuses which under the triennial leases had brought the province of Coimbatoor into a state of disturbance, *Sullivan, App.* p. 65——Statement showing the amount of land revenue; extent of land under cultivation; number of wells; garden cultivation; amount of revenue from gardens, *Sullivan, App.* p. 66.
See also *Ryotwar Settlement. Tobacco.*

Coimbatoor, Canara, and *Soonda.* Transfer of these districts to the Company after the fall of Seringapatam; and system of revenue administration adopted therein, *Campbell, App.* p. 31.

Coins. See *Currency.*

Colebrooke, Lieut.-col. *William.* (Analysis of his Evidence.)—Commissioner for inquiring into the government of the island of Ceylon, 2855, 2856——Service with the army in India in all the Presidencies at different periods, 2857–2859——Permanent settlement in the lower provinces of Bengal has tended to the general prosperity of the province of Bengal, but has operated prejudicially to the ryots, 2860, 2861——Cultivation has since extended therein, 2862——Comfortable condition of the peasantry in Ceylon, 2863——Native officers not calculated to make British system popular with the people, 2864——How far the rights of the ryots preserved to them under the permanent settlement, 2865——Salt produced in the northern parts of Ceylon might be made a profitable export to Bengal; reasons for thinking it was once supplied therefrom, 2866–2868——Quality of Coromandel salt, how manufactured, and comparison with that of Ceylon, 2869–2871——At how much less price salt could be exported from Ceylon than the coast, 2872.

Ports from which it may be exported, 2873——Obstructions thereto arise with the Bengal government, 2874——Supply of salt to the inhabitants of Ceylon is a government monopoly more strictly enforced than under the Dutch government, 2875——Advantageous to give up the monopoly and introduce a better mode of collecting the revenue, 2876——Revenue collected upon arrack in Ceylon by means of licences, 2876——Government monopolize the sale of spirits in the Presidencies, 2877——Footing upon which the salt monopoly stands in Ceylon, 2878——Difference between the natural price of salt and that at which it is sold to consumers, 2879——If export trade allowed salt should be exported from Ceylon duty free, 2880–2883——Customs in Ceylon and Bengal should be subject to revision, 2884——Export duties in Ceylon should be gradually abolished, and moderate import duties imposed, 2885, 2886——Heavy duty on Ceylon arrack at Madras excludes it from that market, 2887——Manner in which Malabar tobacco has supplanted that of Ceylon through a monopoly, 2888——Extent of export of tobacco from Ceylon to Madras, 2889.

Manner in which the trade in tobacco might be placed on a footing advantageous to both countries by a moderate duty instead of the monopoly, 2890, 2891——Beneficial effects of allowing a gradual redemption of land rents instead of any settlement whatever, 2891——Statement showing the rates of assessment in two villages in Madras under the ryotwar settlement, 2891——Ruin of the tanks in Ceylon the principal cause of the depopulation of the island, 2891——Statements showing the rates of assessment in two villages of the Concan at Bombay, 2891——People of Travancore more lightly taxed than in the Company's territories to the southward, and the people better off than under the Company, 2891——Statement showing the consumption of tobacco imported into Travancore, 2891——Amount of subsidy paid by the Rajah of Travancore to the Company, and amount he receives from the tobacco monopoly, 2891——Smuggling might take place to Travancore if Ceylon government repealed the export duty on tobacco; to what places tobacco is exported from Ceylon, 2891.

Collection of the Revenue. Assistance granted to witness in the collection of the revenue at Travancore, *Munro* 1433, 1434——Not much European agency employed in the collection at Vizagapatam, *Alexander* 1595, 1596——How far a military force necessary, *Alexander* 1597——How far assessment collected with punctuality, *Alexander* 1599–1601——Collection of the revenue in Vizagapatam not capable of much improvement, unless assessment lowered in some places, *Alexander* 1604, 1605——System of collecting the revenue through the head desoy or hereditary district officer, *Barnewall* 1732–1739——Persons engaged in the collection of the revenue for Government, *Trant* 2027, 2028——Organization for collection of the revenue in the Dukhun under the Hindoo government, *Sykes* 2173——Officers under that organization still retained, but only the village officers in active employment, *Sykes* 2174——Manner in which the others remain a charge upon the Government, *Sykes* 2175–2181.

Advisable to restore them to employment, and discharge those more recently appointed, *Sykes* 2182–2184——No regular code of regulations for collection of the land revenue in Delhi under the native government, *Fortescue* 2228, 2229——By whom revenue collected, *Fortescue* 2230–2232, 2236–2238, 2248——Persons collecting the revenue not hereditary or holding their offices for life, *Fortescue* 2241–2245——How far the Company's officers have interfered in the detailed management of the collection in the Northern Circars, *Campbell* 2360——Method of collecting the land revenue under the Mahratta government, *Melville* 2445–2448——Revenue collection in Cuttack settled satisfactorily, and the district has since been prosperous, *Melville* 2468, 2469——Method of collecting the revenue in the Ceded and Conquered Provinces, *Newnham* 2685, 2686——From what class of persons the revenue collected, *Newnham* 2687–2690——How far districts into which the country is divided for collection of the revenue conveniently arranged, *Newnham* 2766——Collection of the revenue under the ryotwar settlement not expensive in detail, *Lewin* 2850.

See also *Natives. Zemindars. Zemindarry Settlement.*

Collectors. Necessity for sufficiently remunerating the Government collectors and opinion as to the formation of a fund for that purpose, *Stark* 163–169——Establishment of collectors,

Collectors—continued.

lectors, *Stark* 172–177——Duties of his different officers, *Stark* 178——Description of the collector's treasury, *Kennedy* 740——Method of keeping the accounts, *Kennedy* 741——Balances in the hands of treasurers, *Stark* 179——Practice of the collector to remain at the head office, *Stark* 180——Division of the collectorate, and abuses from the reduction of the tehsildars or native collectors, *Stark* 181——Amount of saving from their reduction, *Stark* 182——Difference in the method of collection in the districts not permanently settled, *Stark* 183——Collector proceeds through his district as occasion requires, leaving his assistant at the head office, *Stark* 184——Correspondence of Bombay collector's establishment with those of Madras and Bengal, *Stark* 491, 492——Usual balances in collectors' hands, *Kennedy* 642–744——Collectors do not give security; native treasurers do, *Kennedy* 745——Prohibited applying balances to their own use, *Kennedy* 746, 747.

Form of money received by collectors, *Kennedy* 748——How money in collectors' hands secured, *Kennedy* 749——Are invested with magisterial powers, *Mackenzie* 2623–2625——Injurious effect of increasing the magisterial powers of collectors of the revenue, *Trant* 2348——Powers of revenue collectors in enforcing the collection or in deciding disputes between the cultivators and the zemindars, *Mackenzie* 2620–2622——Success attending the measure adopted in large districts in Madras of a principal collector, with an adequate number of sub-collectors under him, instead of dividing the district into more collectorships than one, *Mill*, p. 276——Similar plan followed at Bombay, *Mill*, p. 276——Unfitness of collectors for making settlements, and manner in which it affects the native officers under them; consequent accumulation of falsehood and error, *Mackenzie*, p. 302——Regulations passed for extending the powers of collectors in adjudication of private suits under the permanent settlement, *Mackenzie*, p. 302.

See also *Natives.*

Commerce. The tax upon salt, considered in itself, or the mode of levying that tax through the medium of a monopoly, has not any tendency to affect the commercial interests of the country, *Mill*, p. 279, *Fortescue*, p. 290——Monopoly of opium has no injurious effect on the commerce of the country, *Mill*, p. 280, *Fortescue*, p. 290——Customs duties do not impede commerce, *Fortescue*, p. 290.

Commissioners of Revenue and Circuit. Appointment thereof at Bombay in 1829, in imitation of the plan adopted in Bengal, *Mill*, p. 276——Appointment of Commissioners of Revenue and Circuit to separate portions and divisions of the country since 1813, *Christian*, p. 29.

Concans. Changes that have been made in the system of revenue administration in the Northern and Southern Concans since 1813, *Elphinstone*, p. 332.

Concealment of Land. Possibility of collusion in concealing lands under a ryotwar settlement, *Sykes* 1947–1949——Manner in which lands may be concealed by bribery, and from not being able to make the necessary examination every year, *Sykes* 1953–1955——Quantity of suppressed land over estimated; no great increase of revenue likely to arise therefrom, *Newnham* 2747, 2751——Concealed land in every part of India, but to a small extent in Canara, *Lewin* 2853.

Corn. Supply of corn from Malabar and Canara to Ghuzerat and Cutch diminishing, *Lewin* 2800, 2801.

Coromandel. See *Wheat.*

Cotton. Introduction of the cultivation of cotton into Goojeraut, *Barnewall* 1810, 1811——Manner in which fluctuations therein affect the state of the cultivators, *Newnham* 2766——Malabar and Canara unfavourable to the growth of cotton; from whence they are supplied, *Lewin* 2818–2823.

Courts of Justice. Courts of justice existing in the Dukhun, *Sykes* 2187–2190——Plan adopted for the administration of justice in Delhi, *Fortescue* 2260——Approval by the natives of the punchayet system, *Fortescue* 2261, 2262——Establishment of zillah courts in Delhi, *Fortescue* 2263–2265——Their establishment in the Northern Circars; and reasons for their being crowded with business, *Campbell* 2368–2371——Officers and courts of justice upon first taking possession of the Cuttack district, *Melville* 2449–2451.

See also *Indigo. Inheritance. Ryots. Villages.*

Crime. Increase thereof from unsettled state of property from revenue running in arrear, *Newnham* 2774, 2775.

Cuddapah. Gross and net revenue of customs therein, 1822 to 1830, *Dalzell*, p. 325——Decrease of population therein between 1806–7 and 1828–29 principally from devastations of the cholera, *Dalzell*, p. 326.

See also *Bellari.*

Cultivation. Species of cultivation in the Candeish province, *Hodges* 854——Difference of cultivation in different parts of the Madras Presidency, *Hill* 1281——What articles cultivated in Vizagapatam and Ganjam, *Alexander* 1606——New articles attempted to be cultivated, *Alexander* 1612——Less cultivation in certain towns under the British than under the Mahratta government, *Sykes* 1929–1946——Agricultural implements

Cultivation—continued.

cheap and simple, but sufficient for the purpose, *Sykes* 2201——Returns show land to be well cultivated in the Dukhun, *Sykes* 2202, 2203——Cultivation of the banana or plantain for food, *Sykes* 2204, 2205——Improvement and increase in the cultivation in the Northern Circars under the permanent settlement, *Campbell* 2397–2399——Progress of cultivation since 1803, *Mackenzie* 2679.

Cultivation might be more extended by improvement in implements of husbandry, and by additional irrigation, *Mackenzie* 2680——Years of less production more profitable to the cultivator, *Newnham* 2731, 2732——Cultivation has improved under British Government, *Newnham* 2735, 2736——Cultivation has extended in the Lower Provinces since the permanent settlement, *Colebrooke* 2862——Increase of cultivation in Tirhoot and in Behar generally, 1804 to 1828, *Fleming*, p. 283——State of cultivation in districts in the Western Provinces; number of begahs in cultivation; number of begahs Bungur; number of villages; amount of revenue; rate per begah; begahs fit for cultivation, *Christian*, p. 295——Increase of revenue not solely attributed to improvement of land, *App.* p. 74.

See also *Capital.*

Cultivators. See *Ryots.*

Currency. Native governments are scrupulous about changing their currency, but there are instances of debasement, *Sullivan* 79, 80——Of what the currency in Goojeraut consists, *Barnewall* 1762, 1763——Of what the circulating medium in the Dukhun consists, and how far its standard has been altered, *Sykes* 2106, 2107——Examination upon the currency in the Bombay provinces, and upon the variations therein, *Sykes* 2110–2118——Per-centage charged in village accounts upon inferior coins, and reasons therefor, *Sykes* 2138–2140——Different rupees that are known and recognised in Bengal; *Mackenzie* 2586, 2587——How far payments usually made in money, and methods of converting corn into money, *Newnham* 2763–2765.

CUSTOMS:

I.—*Generally.*
II.—*Papers laid before the Committee:*
1. Bengal.
2. Madras.
3. Bombay.

I.—*Generally:*

Introduction of the ryotwar system upon a low assessment will increase customs, *Sullivan* 61——Source of revenue therefrom, *Stark* 132——Customs at Madras the same description as those at Bengal, *Stark* 403——Customs in Ceylon and Bengal should be subject to revision, *Colebrooke* 2884.

Customs regulations at Bombay revised and simplified in 1824, *Mill*, p. 276——Customs duties in India, being modelled very much upon the English plan, partake of the properties, good and bad, of that system, with similar effects upon the trade of the country, *Mill*, p. 278——Customs duties in the Lower, or in the Ceded and Conquered Provinces, not burthensome; improvement effected by abolition of many intermediate custom-houses, and consolidation of duties; complicated and curious system of duties prevailing in Delhi, *Fortescue*, p. 290.

Observations upon the alterations that have been made since 1813 regarding the customs duties, *Mackenzie*, p. 297——Regulations that have been made in the customs department, and improvements in consequence, *Mackenzie*, p. 303——Cause of increased receipt in the customs, *Mackenzie*, p. 304——Sea customs have not had an injurious effect upon the trade of the country, but land customs have been vexatious, *Hill*, p. 322——Change that has been made in the mode of management in the land customs in Madras; advantages thereof, *Dalzell*, p. 325.

Effects which have been produced on the trade of the country by the establishment of custom-houses, and by imposition of inland transit duties; how far the rates of the duties levied, the valuation of the goods, and the mode of collection under existing customs regulations, may be considered to have improved or affected the convenience of traders, and the general manufactures and commerce of the country, *Mill*, p. 278, *Fortescue*, p. 290, *Mackenzie*, p. 297, 309, *Hill*, p. 322, *Dalzell*, p. 325, *Elphinstone*, p. 334, *Chaplin*, p. 336, *Duff*, p. 340.

II.—*Papers laid before the Committee:*

1. Bengal:

Statement of the gross receipts, charges, and net receipts of the customs in the Bengal Presidency, 1811–12 to 1830–31, *Mackenzie*, p. 320, 321——Gross and net amount thereof; extent of deficiency; causes thereof; increase in certain branches; suggested improvements, *App.* p. 89.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort William in Bengal, in the year 1813, *App.* p. 721——Schedule exhibiting the rates of inland transit and frontier duties, in all places under the Presidency of Fort William in Bengal, in the year 1813, *App.* p. 721.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort William in Bengal, in the year 1828–29, *Customs*—continued.

II.—*Papers laid before the Committee*—continued.

1. Bengal—*continued.*

1828–29, or latest period, *App.* p. 734——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort William in Bengal, in 1828–29, or latest period, *App.* p. 734.

2. Madras:

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort St. George, in the year 1813, *App.* p. 735——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort St. George, in the year 1813, *App.* p. 738.

Schedule exhibiting the rates of import and export customs and drawbacks at the several ports and places under the Presidency of Fort St. George, in the year 1828–29, or latest period, *App.* p. 739——Schedule exhibiting the rates of inland transit and frontier duties, in all places under the Presidency of Fort St. George, in the year 1828–29, or latest period, *App.* p. 739.

3. Bombay:

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Bombay, in the year 1813, *App.* p. 743——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Bombay, in the year 1813, *App.* p. 744.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Bombay, in the year 1828–29, or latest period, *App.* p. 744——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Bombay, in the year 1828–29, or latest period, *App.* p. 747.

See also *Land Customs. Opium. Revenue. Transit Duties.*

Custom-house Officers. Causes of dishonesty in native custom-house officers, *Mackenzie* 911–915.

CUTTACK:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Is not under permanent settlement, *Stark* 139——Nature of certain disturbances in the Revenue and Judicial departments in Cuttack, *Melville* 2439–2443——Examination upon the revenue, and collection thereof, in Cuttack, and state of the district generally, *Melville* 2429–2489.

2. *Papers laid before the Committee:*

Introduction of the salt monopoly into Cuttack soon after its acquisition in 1804, but was first legally recognised by Regulation XXII. of 1814. The measures pursued operated to restrict the supply rather than subject it to taxation; proceedings taken after the insurrection of 1817 for supplying the province, and relief to the people in consequence, *Mackenzie*, p. 296——Mischiefs arising therein from the general system followed in Bengal, combined with short and fluctuating settlements of land revenue; means taken to remedy the evils, *Mackenzie*, p. 303——Observations by the home government upon the breaking out of disturbances in Cuttack in 1817–18, *Sullivan*, *App.* p. 58.

See also *Salt.*

Cutch. See *Corn.*

D.

Dacoity. Crime of dacoity has prevailed at every period of government; regulations of 1799 did not tend to increase it, *Tucker* 1870, 1871.

Dalzell, J. A. Esq. Letter from, in answer to circular from the Board of Control, requeting information relative to the administration of the Revenue in India, p. 324.

Deccan. Survey of the Deccan undertaken in 1825; assessment then made to remain experimental for five years, and if satisfactory to form the foundation of leases for 30 years; office of commissioner in the Deccan abolished in 1827, and a 30 years' settlement authorized in certain cases in Broach, *Mill*, p. 276——Changes that have been made in the system of revenue administration in the Deccan since 1813, *Elphinstone*, p. 333, *Chaplin*, p. 335.

Abstract of the statistics of the four collectorates of the Deccan, 1827–28, *App.* p. 660——Proportion per cent. of the civil expenses on the whole revenue in the several collectorates, *App.* p. 660——Proportion per cent. of the great branches of the revenue, *App.* p. 661——Abstract of the population of the collectorates of the Deccan, 1827–28, *App.* p. 662——Proportion of the gross produce of the land taken by the Company, *App.* p. 663——Comparison of the wages of artificers, and other public servants, under the Peshwa's and British Governments in the Deccan, *App.* p. 663.

See also *Dukhun. Revenue. Survey. Waste Lands.*

Deeds. See *Stamp Duties.*

Dehwalls. Description of the class of people in Behar called Dehwalls, or village-proprietors; method in which they make their payments; and the great landholders, who possess the villages and pay the revenue, find it their interest to compromise with them for a moderate rent, and leave them unmolested; supposition that they were the real proprietors of the soil, and that the settlement should have been made with them; they are of the class denominated Khood-kasht ryots, *Fleming*, p. 284.

DELHI:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Report by witness, as commissioner for the civil affairs of Delhi, on the state of the country in all its branches, *Fortescue* 2221–2223——Regulations of government not introduced into the reserved territory of Delhi, though the spirit of them is followed, *Fortescue* 2224–2227——State of society in Delhi under the Mohomedan government, and by whom revenue collected, *Fortescue* 2228–2232——Further examination as to the territory of Delhi, *Fortescue* 2233–2340.

2. *Papers laid before the Committee:*

Observations upon the revenue administration at Delhi, and manner in which it is distinguished from other districts in the Western Provinces; report by the Resident thereupon, *App.* p. 91.

See also *Arrears. Assessment. Collection of Revenue. Courts of Justice. Customs. Land. Landholders. Land Revenue. Survey. Village Settlement.*

Delhi Canal. Facility and policy of restoring this canal; advantage thereof in bringing into cultivation tracts of land now deserted, thereby importantly augmenting the land revenue, and also producing a lucrative return in dues, to be collected for the distribution of the water, *App.* p. 89.

Deorghur. See *Pilgrim Taxes.*

Descent. See *Inheritance.*

Desoy. See *Village Settlement.*

Dindigul and Malabar. Periods at which these districts were ceded to the Company, and system of revenue administration adopted therein, *Campbell, App.* p. 31.

Distress for Rent. On the supposition that formerly zemindars could not collect their rents from their under-tenants, they were granted additional powers of distraint; necessity for a remedial law at present in favour of the ryots from oppression consequent on distraint, and that cultivating peasant not generally disposed to resist or evade just demands, *Christian*, p. 293——Evils of the law granting summary power of distraint and consequent oppression upon the cultivator, *App.* p. 25——Extract from a Minute by Mr. Dowdeswell, late senior member of the Board of Revenue, upon the oppressions committed in exercise of the power of distress and sale of property for the recovery of arrears of rent, *App.* p. 136.

Disturbances. See *Cuttack. Malabar. Permanent Settlement.*

DIVISIONS OF LAND:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Assessment of subdivisions of land under the ryotwar system, *Sullivan* 29, 30——Subdivision of property is the law of India; necessity for attending to it, *Stark* 375–377——On whom assessment made in case of alienation of property, *Munro* 1464–1468——Inconvenience arising from the subdivision of property; and method adopted by Government with regard to the subdivisions, *Barnewall* 1771–1777——Impoverished state of the people from the division of property into minute portions, *Sykes* 2006–2008. Division of the Dukhun, and of what the soil consists, *Sykes* 1991–1997——Not possible now to make fraudulent divisions of land to throw a greater portion of the assessment on the poor land than on the rich, *Fortescue* 2328——Liabilities of different parties upon the subdivision of zemindarries, *Mackenzie* 2647–2649——Registry of subdivisions sometimes take place in fictitious names, and reason therefor, *Mackenzie* 2650–2654.

2. *Papers laid before the Committee:*

Disadvantages of the complicated plan for managing the land revenue by divisions and subdivisions of land; first adopted by the Rajah of Burdwan; and how far declared valid by the Bengal government, *App.* p. 16, 17.

See also *Mortgages.*

Dooab Canal. Observations showing the advantage that would result, particularly to the revenue, from the improvement of the country, by the re-opening of this canal, *App.* p. 88.

Dowdeswell, Mr. Extract from a Minute by Mr. Dowdeswell, late senior member of the Board of Revenue, relative to defects in the rules for partition of estates; upon the difficulties in effecting sales for recovery of arrears of assessment; and upon the oppressions committed in exercise of the power of distress and sale for the recovery of arrears of rent, *App.* p. 135, 136.

Drawbacks. Extension of drawbacks allowed on the export to Great Britain of various articles which were liable to a customs duty on transit into the interior, *Mackenzie,* p. 297.
See also *Customs. Transit Duties.*

Drugs. See *Spirits.*

Drunkenness. See *Spirits.*

Duff, Capt. Extract letter from Captain Duff, in answer to circular from the Board of Control requesting information relative to the administration of the Revenue in India, p. 338.

Dukhun. Examination upon the land assessment therein, population, &c. *Sykes* 1898–2011, 2087–2220——Causes of general poverty in the Dukhun, *Sykes* 2145.
See also *Boundaries. Currency. Deccan. Exports. Horses. Imports. Landholders. Land Revenue. Mahomedans. Population. Tenure. Waste Land.*

Duties. Duties on trade between Great Britain and India were reduced in the three Presidences, in 1814, to 2½ per cent. *Mill,* p. 276.
See also *British manufactured Goods. Customs. Opium. Stamp Duties. Town Duties. Transit Duties.*

E.

Ellis, F. W. Replies to seventeen questions proposed by the Government of Fort St. George relative to meerassy right, by Mr. F. W. Ellis, collector of Madras, *App.* p. 369.

Elphinstone, The Hon. *Mountstuart.* Letter from, in answer to circular of the Board of Control requesting information relative to the administration of the Revenue in India, p. 332.
See also *Tenures.*

Enam Lands. Particulars as to enam lands, and conditions on which granted, *Campbell, App.* p. 45.

Enforcing Revenue. See *Arrears. Sales.*

Engagements. Nature of engagements between Government and the parties who are recognized as the landholders, *Mill,* p. 277, *Fortescue,* p. 288, *Christian,* p. 292, 294, *Mackenzie,* p. 298, 305, *Hill,* p. 322, *Dalzell,* p. 326, *Elphinstone,* p. 333, *Chaplin,* p. 335——Manner in which cultivation would be increased by leases being granted for a long period, *Mackenzie,* p. 309——Necessity for upholding engagements between zemindars and ryots in cases of sale for arrears, except those founded in fraud, *App.* p. 30.
See also *Settlements.*

Etawah. Number of begahs in cultivation; amount of jumma assessed and realized; number of begahs fit for cultivation, and number waste, *App.* p. 69.

EUROPEANS:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Are incompetent to make survey under ryotwar system, *Sullivan* 16, 17——Beneficial effects of Europeans being allowed to settle and hold lands, *Sullivan* 64, 65——Leasing lands by Europeans would be attended with benefit if natives had a share in the administration of their own affairs, *Sullivan* 66——Natives should hold the situations now held by Europeans, for which they are eminently qualified, preserving to Europeans the power of control, *Sullivan* 67–70, 72——Local magistrates should have the power of preventing Europeans oppressing natives, *Sullivan* 73, 74——Justice between Europeans and Natives should be administered in the local courts, *Sullivan* 76, 77——Justice should be administered on the spot, and Europeans should be compelled to abide by the decision of the local magistrate, *Sullivan* 91.

Interest of Europeans to cultivate the good feeling of the natives, *Sullivan* 75——Europeans settling, should give security; to what extent, *Sullivan* 91–105——Securities by Europeans, given at the Presidencies, would tend to prevent differences with the ryots, and strengthen the power of the local magistrate, *Sullivan* 95, 96——Cultivation would be improved by Europeans, *Sullivan* 92–94——Reasons for the zemindarry tenure affording the greatest facility to an European purchasing lands, *Stark* 359——Europeans can only hold lands through zemindars, *Stark* 360–362——Residence of Europeans in the district of Tirhoot beneficial to the community, *Kennedy* 1175–1177——Quarrels and disturbances between them and the natives not of frequent occurrence, *Kennedy* 1178, 1179.

ropeans—continued.

1. *Generally*—continued.

Settlement of Europeans has not benefited the system of agriculture, their occupations being entirely confined to indigo cultivation, *Kennedy* 1180——Natives do not like the interference of Europeans with them or their cultivation, *Kennedy* 1183——Indiscriminate admission of Europeans should not be allowed, but only those of respectable character, *Kennedy* 1184–1189——As much land held by Europeans in the name of natives as if prohibition removed, *Kennedy* 1195, 1196, 1211–1216——Difficult to frame laws consistent with justice to all parties to give satisfaction to European settlers, *Kennedy* 1204, 1205——Difficulties and disadvantages of Europeans settling in India, *Hill* 1284——Government having the control over the few Europeans in India prevents those mischiefs now that would arise in case of a general settlement, *Hill* 1285, 1286.

Whether extension of capital would take place to the benefit of the country if restrictions upon settlement were removed, *Hill* 1288, 1289——Not much complaint of the system pursued by the Madras government with reference to European settlement, *Hill* 1290——Disadvantage to natives of Europeans holding land, *Hill* 1291–1294——Manner in which laws would act more favourably to Europeans than Natives, *Hill* 1295–1299——Great difficulties of enforcing laws for the government of Europeans in India, *Hill* 1300, 1308, 1309——Power of removal of Europeans and tendency of Government at present to favour their native subjects, is their great means of protection, *Hill* 1301, 1302——Whether the condition of natives has improved in those districts where Europeans are settled, *Hill* 1303–1307.

Europeans would become too strong for the magistracy of the district, *Hill* 1310–1312——Only disreputable persons would settle, and not those of character and capital, *Hill* 1313——Disputes between government and settlers more frequent in Bengal than in Madras, *Mill* 1314, 1315——Europeans cultivating indigo allowed to hold lands under zemindars, *Alexander* 1619, 1620——Settlement of Europeans more beneficial than injurious to the district of Vizagapatam, *Alexander* 1621–1625——Advantages of permitting Europeans to acquire land and hold it under English tenure, *Sykes* 2009.

2. *Papers laid before the Committee:*

Rules laid down by Government in 1824, permitting Europeans to hold lands in the interior of Bengal and Madras under long leases, *Mill*, p. 276——Manner in which disputes would arise if Europeans were allowed to become proprietors of land for the purpose of indigo cultivation, and showing why they cannot cultivate so cheaply as the ryots, *Fleming*, p. 285——British-born subjects have not taken advantage of their privilege of becoming purchasers of salt at Government sales, and are not sufferers by their exclusion from retail traffic therein, *Mackenzie*, p. 310.

See also *Saugur*, Island of.

Examiner's Office. Duty of senior assistant examiner to examine the despatches received from Bengal, Madras and Bombay, *Peacock* 1, 2.

Excise. Introduction of ryotwar system upon a low assessment will increase excise, *Sullivan* 61——Revenue therefrom, *Stark* 133.

See also *Opium. Salt.*

Exemptions from Revenue. Regulation II. of 1819 passed, laying down rules for investigating claims to exemption, and for realizing the revenue when the claim not sustained; doubts by the Court of Directors of success of the measure; failure of success, and proceedings taken as to resumption of lands, *Mill*, p. 276——Distrustful feeling of the natives with regard to the authority of collectors and boards respecting the resumption of lands, without reference to courts of justice, *Fleming*, p. 283.

See also *Resumption of Lands. Villages.*

Expenditure. Of what the Government expenditure in the Dukhun consists, *Sykes* 2109.

See also *Government Expenses.*

Exports. Value of annual exports in the Dukhun, *Sykes* 2108——Manner in which sugar might be raised therein for exportation, *Sykes* 2151–2154——Also silk, *Sykes* 2155–2169——Also wax, *Sykes* 2170–2172——Also gums, dies, lacks, &c. *Sykes* 2172——And tobacco, *Sykes* 2206–2209.

Export Duties. Export duties in Travancore only imposed for monopolies abolished, *Munro* 1436–1441——Export duties in Ceylon should be gradually abolished, and moderate import duties imposed, *Colebrooke* 2885, 2886.

See also *Customs.*

Expulsion from India. Not much complaint among indigo planters of the power of transmission for misconduct, *Kennedy* 1197, 1198.

F.

Farming Lands. Regulation IX. of 1825, for extending the operation of Regulation VII. of 1822, for authorizing the Revenue authorities to let in farm estates under temporary leases on default of the malgoozurs, or to hold the same khâs for a term of years, for modifying and adding to the rules contained in Regulation II. of 1819, and for making certain other amendments in the existing regulations, *App.* p. 106.

Farming Revenue. System of management of new territory is to abolish farming the revenue wherever it exists, *Mill, App.* p. 275——Farming revenue detested by the ryots; exactions of farmers, and methods adopted of checking them; advantage of Mr. Elphinstone's declarations that farming revenue should cease, *Duff,* p. 338.

Farms. See *Settlements.*

Females. Reasons for the murder of the female offspring by the Jahrejah tribe, *Barnewall* 1778, 1779.

Fictitious Names. See *Registration.*

Fields. See *Settlements.*

Finance Committee. Reference to first answer in paper given in to the Finance Committee for acquisitions of territory since 1813, *Mackenzie,* p. 295.

Fleming, W. M., Esq. Letter from, dated 30th March 1832, in answer to circular by the Board of Control requesting information relative to the administration of the Revenue in India, p. 282.

Forbes, Sir *Charles,* M. P. (Analysis of his Evidence.)—Proclamation by the Bombay Government, dated 12th September 1831, containing regulations under which passes are granted for the transit and exportation of Malwa opium through Bombay, 2928——Extracts of letters from merchants at Bombay, showing the pass system answers its object, the quantity passing through Bombay having increased over that passing through Demaun, 2928.

Foreign Trade. Advantages conceded to the trade with foreigners by Regulation XV. of 1825, passed in consequence of a treaty with the Netherlands, *Mackenzie,* p. 297.

Fortescue, J. Extract letter from Mr. J. Fortescue, judge and magistrate of Allahabad, to the address of Mr. C. M. Ricketts, the secretary to the Governor-general, dated 1st Sept. 1814, on the subject of sales for arrears, *App.* p. 163.

Fortescue, Thomas. (Analysis of his Evidence.)—Report by witness, as Commissioner for the civil affairs of Delhi, on the state of the country in all its branches, 2221–2223——Regulations of Government not introduced into the reserved territory of Delhi, though the spirit of them is followed, 2224–2227——No regular code of regulations for collection of the land revenue in Delhi under the native government, 2228, 2229——State of society in Delhi under the Mahomedan government, and by whom revenue collected, 2230–2232——How far districts have been surveyed since obtaining possession, 2233——Right to property so strongly recognized that absentees could upon their return claim and get possession of their former property, 2234——No dispute as to boundaries; number of villages re-peopled by former occupants, 2235——Manner of collecting the revenue, 2236–2238, 2248——Definition of the rights of proprietors, 2239–2240——Persons collecting the revenue not hereditary, or holding their offices for life, 2241–2245.

Not much oppression of the ryots by the collectors, 2246, 2247——Same system continues under the authority of the Company, 2249——How far it may be called a village settlement, 2250, 2251——How far abatement of arrears made in cases of necessity, 2252–2254——No great change in the value of crops; value of property has increased, 2255——Receipts from the territory greatly increased, 2256——System of administration well adapted to the state of the country, 2257–2259——Plan adopted for the administration of justice, 2260——Approval by the natives of the punchayet system, 2261, 2262——Establishment of zillah courts, 2263–2265——Country rapidly improving, 2266——Situation of the cultivators comfortable, 2267——Comparison of the systems adopted in the Delhi territory and in those of the Ceded and Conquered Provinces, 2268–2271——Cultivating proprietors in Delhi in a better situation and more independent than those in the Lower Provinces of Bengal, 2272, 2273.

Regulations in the provinces where the permanent settlement prevails, such as to render the situation of the ryots very insecure in the enjoyment of their land, 2274, 2275——Actual situation of the zemindars previous to the permanent settlement, and how far greater rights given them thereby, 2276–2279——Rights of succession of the zemindars, 2280–2283——Definitions of the terms "zemindar" and "zemindarry," and rights attaching thereto, 2284–2286——Remuneration of zemindars; and methods of punishing them prior to the permanent settlement, 2287–2289——Advantages that have been practically given the zemindars under the permanent settlement, though not intended by the Regulations, 2290–2292——Powers by the Government of enforcing payment from the zemindars, and powers of the zemindars over the ryots, with difficulty of the ryots protecting themselves, 2293–2296——How increase of litigation since introduction of the permanent settlement accounted for, 2297——Why the system subsequently pursued in Delhi could not have been effected in 1793, 2298——System pursued in Delhi could not have been followed in Bengal, 2299, 2300——Village institutions and internal organization in the Lower Provinces of Bengal greatly broken up since 1793, 2301——Desirable that the rights of the ryots should be fixed and recorded, 2302, 2303——Objection to pottahs by both ryots and zemindars, 2304——Cultivators do not hope the overthrow of British power to restore their rights, 2305.

Fortescue, Thomas. (Analysis of his Evidence)—*continued.*

Rights of the ryot under the Mahomedan law, 2306-2308——Examination upon the rights of the ryot over those of the zemindar; and upon the regulations not intending to grant a proprietary right to the zemindar, 2309-2317——Extent to which zemindarries have changed hands since 1793, 2318-2321——Inconveniences arising from the use of fictitious names in the transfer of property, 2322-2324——And from transfers not being properly registered, 2325-2327——Not possible now to make fraudulent divisions of land to throw a greater portion of the assessment on the poor land than on the rich, 2328——Class of persons who principally wish for the introduction of the permanent settlement in the Upper Provinces, 2329-2337——Disturbances therein not solely for that purpose, 2338-2340.

Fortescue, Thomas, Esq. Letter from, dated 29th February 1832, in answer to circular from the Board of Control requesting information relative to the administration of the Revenue in India, p. 288.

Franking. Nature of the privilege of franking in India, and how far abused, *Mackenzie* 969-971——Receipts from the post-office in India are much kept down by the abuse of franking; it is a practice which ought to be abolished everywhere, *Mill,* p. 280.

Frauds. See *Zemindarry Settlement.*

Free Trade. See *Opium. Salt.*

Freight. Rate of freight upon iron, *Reid* 659——Upon light goods, *Reid* 660, 661

Frontier Duties. See *Customs.*

Furruckabad. Number of begahs in cultivation; amount of jumma assessed and realized; rate of assessment; number of begahs in cultivation, and waste, *App.* p. 69.

G.

Ganjam. See *Vizagapatam.*

Garden Land. Garden land in Coimbatoor sells as high as in England, *Campbell, App.* p. 40.

Ghauts. Manner in which the climate of the Ghauts varies from that of the plains, *Sykes* 1927.

Ghazeepore, Zillah. Particulars relative to the sale of an extensive estate therein, *App.* p. 140.

Ghuzerat. See *Corn.*

Godavery, River. Nature of the River Godavery prevents much irrigation from it, *Underwood* 2564-2566.
See also *Rivers.*

Gomastahs. See *Opium.*

Goojeraut. Examination upon the revenue settlement; state of cultivators, &c. therein; and in the zillah north of the River Myhee, *Barnewall* 1731-1811.
See also *Arrears. Collection of Revenue. Cotton. Currency. Landholders. Prices. Records. Revenue. Ryots. Tenures. Village Settlement.*

Goruckpore. Different divisions of Goruckpore; number of begahs in cultivation, and amount of jumma assessed; number of begahs fit for cultivation; number waste; and amount of balance, *App.* p. 69.
See also *Transit Duties.*

Government of India. From the tenure of India, all systems for its government must be defective, and the perfectibility of any is only matter of opinion, *Hill* 1252.
See also *India.*

Government Advances. See *Prices.*

Government Agents. See *Ryots.*

Government Expenses. In permanent settlement the expenses must be increased by expenses of the war and by interest on loans, *Sullivan* 47——Land the most unobjectionable source that can be looked to, to meet extra expenses, *Sullivan* 48.
See also *Expenditure.*

Government Rent. Average amount of, *Sullivan* 31, 32——Proposition for lowering the present rent, and putting it on again in war, *Sullivan* 46——Provision under ryotwar system for Government participating in waste lands when brought under cultivation, *Sullivan* 49——Disadvantage of a fixed revenue, excluding Government from participation in increased cultivation, *Sullivan* 51-55——Amount of government rent or assessment in Travancore, *Munro* 1420-1424——Proportion rent paid by cultivator to immediate landholder bore to that paid to Government, *Munro* 1478.
See also *Land Revenue. Revenue.*

Governor-General. Minute by the Right hon. the Governor-general on the revenue administration of the Presidency of Fort William, dated 21st September 1815, *App.* p. 67.

Grain. Demand and consumption for grain diminished, and from what causes, *Sykes* 1934-1946——Reported highest prices of grain 1810—1820, *App.* p. 601——Prices of grain, &c. in certain towns of central Goojeraut, obtained at each of them respectively in February and March 1820, *App.* p. 602.

⁂ *See* aslo *Wheat.*

Guicowar Territories. Total revenues of the ceded Guicowar territories 1814-15 to 1827-28, *Mill, App.* p. 275.

Guzerat. Changes that have been made in the system of revenue administration in Guzerat, *Elphinstone,* p. 332.

H.

Harrington, Mr. Copy of the regulations proposed by Mr. Harrington in Bengal to secure consistent decisions as to the rights of the ryots, with the opinions of the judges of the Sudder Dewanny Adawlut on it in 1826-27, *App.* p. 117——Notes by Mr. Harrington in the margin of a memorandum, dated 19th October 1826, by Holt Mackenzie, Esq., explanatory of the settlements effected under Regulation VII. of 1822, and of the measures necessary to give better effect to its provisions, *App.* p. 243.

Hastings, Marquis of. Reference to his Minute containing development of the evils attending the permanent settlement, *Mackenzie,* p. 298.

Health. See *Jungle.*

Hill, David. (Analysis of his Evidence.)—Offices held by witness, and period of service in India, 1229, 1230——From the difficulty of defining the rights and tenures to the land, all revenue systems must be founded on that of the ryotwarry, 1231, 1232——The ryotwarry system does not prevent the Government from correcting its errors, 1233——It is only permanent by being well executed, 1234-1236——Districts that were first subjected to the ryotwarry system, 1237, 1238——But that system gave way in those districts to a zemindarry settlement, which failed, 1239, 1240——Opinion of Sir Thomas Munro, that the ryotwarry assessment should be a moderate one, 1241, 1242——In ryotwarry settlements the precise proportion of assessment to be affixed to each division of land is ascertained by the government; under zemindarry settlements it remains in the discretion of the zemindar, 1243.

Under a ryotwarry settlement there is a detailed survey on the land, or a reference to village accounts, as a temporary substitute, 1244——Advantage under a ryotwarry system of having an assessment proportioned to the land, 1245, 1246——Rate assessment bears to the produce of the land in a ryotwarry settlement, 1247-1251——Greatest abilities required to work the ryotwarry system in the first instance, 1252-1254——From the tenure of India all systems for its government must be defective, and the perfectibility of any is only matter of opinion, 1252——Preference in favour of the ryotwarry system, 1253——Necessity for employment of natives in the ryotwarry system, 1255-1258——Natives might be more extensively employed in the collection of the revenue than they have hitherto been, with advantage to themselves and the State, 1259——Emoluments of the natives ought to be progressive, 1260, 1261.

Employment of natives extending in the Revenue department, though it has increased more in the Judicial, 1262, 1263——How far Government favourable to the extension of employment of natives, 1264——Extent the ryotwarry settlement prevails in the Presidency of Madras, 1265——Very little variation in the amount of revenue collected for many years, 1266——Always large arrears of revenue, but less now than there used to be, 1267——Assessment higher upon irrigated lands than others, 1268, 1269——How far irrigation has increased within the period of the last charter, 1270, 1271——Mismanagement of the zemindars has brought many of them to ruin, 1272-1274——Plan adopted by Government to prevent the sale of ancient zemindarries, which might affect the peace of the country, 1275, 1276.

Witness's impression that the cultivators of the soil are worse off under the zemindars than under the management of Government officers, 1277——Distress of the zemindars arises from the disorder into which their family affairs have fallen; and the oppression of their cultivators arises from the same cause, and their being at the mercy of the zemindars, 1278——Ryotwarry system preferred by the natives to the zemindarry system, 1279, 1280——Difference of cultivation in different portions of the Madras Presidency, 1281——Increase in the growth of indigo in the Madras Presidency within the last 20 years, 1282——Almost entirely conducted by British settlers, 1283——Difficulties and disadvantages in the way of Europeans settling in India, 1284——Government having the control over the few Europeans in India prevents those mischiefs now that would arise in case of a general settlement, 1285, 1286——Indigo cultivation, till latterly, has been profitable, 1287——Whether extension of capital would take place to the benefit of the country if restrictions upon settlement were removed, 1288, 1289——Not much

Hill, David. (Analysis of his Evidence)—*continued.*
complaint of the system pursued by the Madras government, with reference to European settlement, 1290.

Disadvantage to natives of Europeans holding lands, 1291–1294——Manner in which the laws would act more favourably to Europeans than Natives, 1295–1299——Great difficulties of enforcing laws for the government of Europeans in India, 1300, 1308, 1309——Power of removal of Europeans; and tendency of Government at present to favour their native subjects is their great means of protection, 1301, 1302——Whether the condition of the natives has improved in those districts where Europeans are settled, 1303–1307——Europeans would become too strong for the magistracy of the district, 1310–1312——Only disreputable persons would settle, and not those of capital and character, 1313——Disputes between Government and settlers more frequent in Bengal than in Madras, 1314, 1315——Different parts of the Madras Presidency where the cultivation of sugar is carried on, 1316——Failure of attempt to manufacture sugar for export to this country, 1317–1320——Disturbances would arise if Government sold ancient zemindarries for arrears of revenue, 1321, 1322——New zemindarries have all been sold, 1323–1327——Difference between the ancient zemindarries in Bengal and Madras, 1328–1330.

Examination upon the ancient rights of the zemindars to the land, and those rights granted or continued by the Government in Bengal and the Northern Circars, 1331–1333——Manufacture of coast salt admits of increase, 1334–1336——Amount of present supply to Bengal, 1337——Description of ships that convey the salt to Bengal, 1338, 1339——And of those which convey it from Madras to Bombay, 1340——Salt sometimes taken in ballast from Madras to Bengal, 1341——Extent of district on the coast for the manufacture of salt, and simple process of manufacture, 1343, 1344——Difference in Government superintendence of salt in Bengal and Madras, 1345–1347——Advances by Government, through the collectors, to the salt manufacturers, 1348, 1349——Manufacture conducted at a contract price, 1350.

Amount of export of salt from Madras to Bengal, 1351, 1352——Natives employed in the manufacture in Madras are not worse off than other labourers, 1353——Manufacture has extended with increased population, 1354, 1355——No sub-monopoly in the purchase of salt at Madras, 1356–1358——How far salt adulterated after being sold by the Company, 1359, 1360——Little difficulty in collecting an excise revenue upon salt imported from England, 1361——Disadvantages of licences, and private manufacture instead of the present monopoly, 1362, 1363——Upon what principle the Government price is fixed, 1364–1366——Examination upon duty and price, and whether private manufacture would reduce the price to the consumer, 1367–1370——Consumption would increase to the extent of duty reduced; no hardship to the people from the want of supply of salt, 1371——Monopoly price has not been kept steady by the Government, 1372——Salt not used for agricultural purposes or for salting provisions, 1373——Other sources of supply within the Madras territories besides the western coast, 1374.

Amount of inland transit duty paid, where, and on what articles, 1375–1386——Annoyance of transit duties, and tendency to check internal intercourse, 1387–1389——Impossibility of dispensing therewith, 1389——Amount of net revenue therefrom, 1390——How far duties reduced, 1391, 1392——How far attention of Government turned to the operation of the transit duties, and means of substitution for them, 1393——Reference to documents for information on the subject, 1394——Amount of Madras post-office revenue, 1395——Post-office establishment upon as good footing as it can be placed upon, 1396——Not more agencies for conducting it than necessary, 1397–1399——Necessity for different arrangements at different Presidencies, 1400——Distance post-runners travel per day, and whether they carry other articles than letters, 1401–1403.

Hill, David, Esq. Letter from David Hill, Esq. in answer to circular from the Board of Control requesting information relative to the administration of the Revenue in India, p. 322.

Hindoos. See *Inheritance. Mahomedans. Opium.*

Hodges, Henry William. (Analysis of his Evidence.)—Depopulated condition of the villages in the Candeish province, and causes thereof, 832–837——Imperfect data upon which the ryotwarry settlement established in the Candeish province, 838–843——Imperfect state of the records of that country, 845——Difficulty of effecting a detailed survey in that country, 846–848——Large remissions made yearly in collecting, which prevents outstanding arrears, 849, 850——Settlement made individually with each ryot, 851——How far use made of the village settlement for assessment of lands therein, 852, 853——Species of cultivation, 854——Quantity of waste, 855.

Difficulty of disposing of produce from fall of prices operates against cultivation, 856–860——Assessment low, 861——Attempts at survey assesment in the Deccan have been abandoned, 862——Qualification of natives for duties in the Revenue department, 864–867——Valuable source of revenue from transit duties; and how they operate as a check upon intercourse, 868–880——Difficulty of substituting any other source of revenue, 881, 882——Transit duty has been abolished in provinces under the Madras government, 883——Persons in the same situation as the great zemindars of Bengal, 886–884——Revenue from Candeish has fallen off, but less so than in provinces of the Deccan, 887.

Hooghly River. See *Canals.*

Horses. Breed of horses in the Dukhun, *Sykes* 2211–2213.

Hospitals. Want of asylums for destitute objects of loathsome and incurable disease very striking in India; advantage of applying any excess of Pagoda offerings to that purpose, *Dalzell*, p. 331.

Husbandry Implements. See *Cultivation.*

I.

Idolatrous Worship. See *Juggernaut.*

Imports. Manner in which importations from England affect manufactures in the Dukhun, *Sykes* 2191–2195.
See also *Customs. Exports. Transit Duties.*

India. Extension of the British possessions under the Presidency of Bengal over provinces on the north west of the dominions, nearly equal to those over which British rule was established in 1793; acquisitions fully as important have also been obtained on the Peninsula, *Sullivan, App.* p. 50——Under any circumstances England must continue to be manufacturers for India of every article not produced by herself; necessity for furnishing a market as favourable for the products of India as she does for English manufactures, *Duff*, p. 339——Minute by Sir Thomas Munro, dated 31 Dec. 1824, upon the state of the country and condition of the people, *App*, p. 454.
See also *Peninsula of India. Saugur,* Island of.

INDIGO CULTIVATORS, AND CULTIVATION:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*
Their residence has not had any effect upon the habits of the natives, *Kennedy* 1181——It has in some respects made their neighbourhood more comfortable, and has facilitated the collection of the revenue, *Kennedy* 1182——Number of old establishments in witness's district and in Tirhoot, and how far they were increasing, *Kennedy* 1190–1194——Objections by indigo planters that regulations place them on too great an equality with natives, and that the latter have advantages at variance with the interests of the former, and also to the prohibition against holding lands, *Kennedy* 1195, 1196——Not much complaint by them of the power of transmission for misconduct, *Kennedy* 1197, 1198——Objection to delays in courts of justice by them, *Kennedy* 1199, 1200——How far objections to the police establishments, *Kennedy* 1201——How far wages higher in the neighbourhood of indigo establishments, *Kennedy* 1202, 1203.

Higher rents given by indigo planters than could be obtained of other cultivators, *Kennedy* 1206——Whether, if the cultivation of indigo by British subjects were made more easy, it would supplant the present cultivation of land, *Kennedy* 1207–1210——Good quality land necessary for indigo cultivation, *Kennedy* 1217——Expensive nature of indigo factories, *Kennedy* 1223–1226——Whether cultivation of sugar or indigo requires the greatest capital, *Kennedy* 1227, 1228——Increase in the growth of indigo in the Madras Presidency, *Hill* 1282——Almost entirely conducted by British settlers, *Hill* 1283——Indigo cultivation till latterly has been profitable, *Hill* 1287——If the culture of indigo properly undertaken in Travancore, it will succeed, *Munro* 1512, 1513——Extent of indigo cultivation, and how far beneficial to the ryots, *Alexander* 1613–1618——Manner in which fluctuations in indigo affect the state of the cultivators, *Newnham* 2766.

2. *Papers laid before the Committee:*
Advantage of the method of cultivating indigo in Tirhoot and Sarun over Bengal, the cultivators agreeing with one another, and their plans being sanctioned by the local authorities and by Government, *Fleming*, p. 285——High character of the indigo planters in Tirhoot, *Fleming*, p. 285.

Inheritance. Law of inheritance prevailing among the Hindoos, *Barnewall* 1770, 1771, *Tucker* 1881–1885, *Campbell* 2388–2395——Difference between the Mahomedan and Hindoo law of inheritance and descent, *Sykes* 2146–2149——How Hindoo law of inheritance affected by the permanent settlement, and how decided by our courts, *Campbell* 2388–2395.
See also *Zemindars.*

Inland Customs. See *Customs. Revenue.*

Interest. See *Advances.*

Iron. See *Freight.*

IRRIGATION:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Irrigated lands pay a higher tax, *Sullivan* 22, 23, *Hill* 1268, 1269, *Munro* 1446, 1447, *Alexander* 1607–1611, *Underwood* 2523–2525——Distribution of water among the different landed proprietors, *Sullivan* 24, 25——Recommendation of the boring apparatus for obtaining water, *Sullivan* 89——Distinction between lands artificially irrigated and dry lands prevails more under Madras than the other Presidencies, *Stark* 338——How far irrigation has increased within the period of the last charter, *Hill* 1270, 1271——Periodical rains sufficient for irrigation in Travancore, *Munro* 1444, 1445——System of artificial irrigation in the southern part of Travancore, which increases the value of the lands, *Munro* 1446, 1447.

Extent of artificial irrigation in Vizagapatam, and whether those lands assessed higher, *Alexander* 1607–1611——Irrigated land, and value thereof, and proportion it bears to the whole land in the Dukhun, *Sykes* 1985–1990——Districts watered by channels of irrigation from large rivers, which channels are under the management of the civil engineer, *Underwood* 2510, 2511——Distribution of water among proprietors according to customs and tenures, *Underwood* 2526–2529——How far lands are adapted by the inhabitants to the channels of irrigation, *Underwood* 2541, 2542——Description of irrigation in Tanjore, *Underwood* 2546, 2547——Improvements in the condition of the people, and in what districts, in consequence of irrigation, *Underwood* 2548–2550——The principal improvements in irrigation have been from the ryots uniting in labour, *Newnham* 2737.

2. *Papers laid before the Committee:*

Necessity for irrigation in India, and manner in which assessments are regulated with reference thereto, *Campbell, App.* p. 35.

See also *Cultivation. Rivers. Tanks.*

J.

Jaghires. Extent of rights conveyed upon granting jaghires, *Tucker* 1880.

Jahrejah Tribe. See *Females.*

Justie Puttees. See *Cesses.*

Jessore. Report from R. W. Maxwell, Esq. acting collector of Jessore, dated 26th May 1826, relative to the oppressions of Mahomed Ameer, putny proprietor of Syedpore, *App.* p. 111——Extract from Revenue letter to Bengal, dated 9th March 1831, on this subject, *App.* p. 126.

Joint Stock Companies. Opinion that canals might be advantageously constructed in different quarters, and necessity for vesting a power in the local government for giving a corporate capacity to joint stock companies formed for that purpose, *Mackenzie,* p. 312.

Joint Tenancy. Zemindarries held in joint tenancy do not cause inconvenience in the collection of the revenue, *Mackenzie* 2645, 2646.

Judicial Department. See *Cuttack. Law Suits.*

Juggernaut. Method of collecting dues arising from the worship at the temple of Juggernaut, *Melville* 2472–2474——Those rights remain the same as upon the transfer at the conquest, *Melville* 2475——Management of the temple of Juggernaut might be left to the officiating priests, and any interference, except for police purposes, should be studiously avoided, *Christian,* p. 294.

Jumma. Amount thereof at which zemindarry settlement assessed in Bengal and Madras, *Campbell, App.* p. 10, 11——Discussion upon the subject of Russudee jummas, *App.* p. 74.

Jungle. Unhealthiness of those provinces of Bengal on the borders of the jungle near Calcutta where the salt is manufactured, *Bracken* 3049–3054——Whether it would be more healthy if converted into rice grounds, *Bracken* 3055, 3056——If the jungle was cleared rice would be grown, *Bracken* 3057——Unhealthiness of the place would be removed if the jungle was cleared; instanced by removing the jungle in the island of Saugur, *Bracken* 3058–3062.

Justice, Administration of. See *Courts of Justice.*

K.

Kaira. See *Swaddeo Tax.*

Kennedy, Langford. (Analysis of his Evidence.)—Situations held by witness in India as opium agent, 715–718——Quantity of ground under cultivation of opium in Sarun district, 719, 720——Method adopted by Government for obtaining their supply of opium, 721——Method of paying the different persons concerned in the cultivation, 721–725——Prevalence of exaction by the gomastahs or chief opium agents, 726–732——How

Kennedy, Langford. (Analysis of his Evidence)—*continued.*

——How far paying higher salaries would prevent exaction, 733, 734——Condition of life of the different agents, 735, 737——Necessity for the number of agents, and how paid, 736–739——Description of the collector's treasury, 740——Method of keeping the accounts of the treasury, 741——Usual balances in collectors' hands, 742–744——Collectors do not give security; native treasurers do, 745——Prohibited applying balances to their own use, 746, 747——Form of money received by the collectors, 748——How secured, 749——Few defaults among the opium cultivators, and how prevented, 750–756——Poppy cultivation only takes place in lands under the permanent settlement, 758——Zemindars prevented increasing the rent of poppy lands under permanent settlement, 759–762.

Behar and Benares more favourable to the growth of the poppy than Bengal, 763——Boundaries of lands ascertained by the different ryots, 764——Poppy lands measured every year, 765, 766——Method adopted if poppy cultivated without leave, 767, 768——Description of persons employed in measuring lands, and cost thereof, 769–772——Variation in the crops of poppies, and from what causes, 773–776——Cultivation of the poppy not carried to its fullest extent, 777——Method by which Government secure the quantity of opium grown, 778–785——Mahomedans consume more opium than the Hindoos, 786–788——Method of securing opium being delivered in a proper state, 789——Opium not much adulterated, 790, 791——Price of opium, 792–794——Difficulties in the way of charging an excise duty upon opium instead of commercial profit, 795–799——How far the ryots would approve of any change in the system, 800, 801——Doubtful if Government could levy so large a revenue by excise as at present, 802, 806——It would not be more difficult for Government to enforce a duty than to secure a monopoly, so far as regards letting lands to the zemindars, 803–806——How the cultivation of opium in districts not under the Company's control interferes with the Company's sales, 807–810——Difficulty of preventing smuggling opium under a change of system, 812.

[Second Examination.]—No other system can be advantageously substituted for the present opium monopoly, 1036–1039——No inconveniences resulting from the present mode of making advances, 1040——Monopoly interfered with by the drug produced in other countries depreciating the value of that grown in the Company's provinces, 1041, 1042——Treaties made with foreign States to prevent its cultivation done away with, 1043, 1044——Substituting a duty instead of the present monopoly would cause temptation to smuggle, 1045, 1046——And by extending the permission to cultivate, would deteriorate the quality of the opium, 1047–1050——Bengal opium inferior to Behar and Benares opium, and alteration of the system would deteriorate the quality of the latter, 1051–1055.

How far, under a change of system, the Behar and Benares opium would continue to be better than the Malwa opium in the China market, 1056–1063——Examination upon the extent of the Company's opium establishment, and whether the pay of the native agents sufficient, 1064–1067——Present agency not sufficient if a duty imposed instead of the present system, 1068——Why inducements to smuggle would be greater under a duty than under the present system, 1068–1074——Opium generally grown in the immediate vicinity of the villages, and reason therefor, 1075–1079——Period of the crop arriving at maturity depends upon the state of the weather, 1080–1083——Consequent difficulty of assessing a duty upon the standing crop, 1083——Remission of advances made in the event of accident befalling the crop, 1084——Further objections to levying a duty instead of the present system, 1085–1096.

Examination upon the price given by the Company for opium, and that given by private purchasers, and whether there would be more temptation to smuggle under a system of duty than under the present monopoly, 1097–1105——Extent of smuggling Malwa opium, and how far a system of duty would remedy it, 1106–1111——Increase in the produce of opium, and deterioration in price, and from what causes, 1112–1114——Lands previously occupied in the growth of other things converted into the cultivation of opium, 1115–1117——Increase of price given by the Company tended to increase the cultivation, 1117–1118——Increase of establishments for controlling the cultivation in consequence of increased cultivation, 1119–1121——Increase of smuggling in the district of Rungpore stopped by suppressing the growth of the plant, 1122, 1123——Where the temptation sufficient, smuggling will be carried on under the present system, 1124, 1125.

[Third Examination.]—Residence of Europeans in the district of Tirhoot beneficial to the community, 1175–1177——Quarrels and disturbances between them and natives not of frequent occurrence, 1178, 1179——Settlement of Europeans has not benefited the system of agriculture, their occupations being entirely confined to indigo cultivation, ——1180——Their residence has not had any effect upon the habits of the natives, 1181 It has in some respects made their neighbourhood more comfortable, and has facilitated the collection of the revenue, 1182——Natives do not like the interference of Europeans with them or their cultivation, 1183——Indiscriminate admission of Europeans should not be allowed, but only those of the most respectable character; greater respectability of those residing where witness stationed than those in other parts of Bengal, 1184–1189.

Number of old establishments in witness's district, and in Tirhoot, and how far they were increasing, 1190–1194——Objections by indigo planters that regulations place them on

too

Kennedy, Langford. (Analysis of his Evidence)—*continued.*
too great an equality with natives, and that the latter have advantages at variance with the interest of the former; also to the prohibition against holding lands, although as much held in the name of natives as if prohibition removed, 1195, 1196——Not much complaint of the power of transmission for misconduct, 1197, 1198——Objections to delays in courts of justice by them, 1199, 1200——How far objections to the police establishments, 1201——How far wages higher in the neighbourhood of indigo establishments, 1202, 1203——Difficult to frame laws, consistent with justice to all parties, to give satisfaction to European settlers, 1204, 1205.

Higher rents given by indigo planters than could be obtained of other cultivators, 1206——Whether if the cultivation of indigo by British subjects were made more easy it would supplant the present cultivation of the land, 1207–1210——Manner in which Europeans evade the law by holding land in the name of a servant, 1211–1216——Good quality land necessary for indigo cultivation, 1217——Cultivation of sugar carried on entirely by natives, 1218–1220——Simple process by which it is carried on by them; and failure of an experiment by Europeans to carry it on by machinery, 1221——Cultivation of sugar not increasing, 1222——Expensive nature of indigo factories, 1223–1226——Whether the cultivation of sugar or indigo would require the greatest capital, 1227, 1228.

Khâs. Reason for estates held khâs having failed, *Stark* 363, 364——Regulation IX. of 1825, for extending the operation of Regulation VII. of 1822, for authorizing the Revenue authorities to let in farm estates under temporary leases, on the default of the malgoozars, or to hold the same khâs for a term of years, for modifying and adding to the rules contained in Regulation II. of 1819, and for making certain other amendments in the existing regulations, *App.* p. 106.

Khood-khast Ryots. How far they accumulate property, *Mackenzie* 2636——Particulars as to them, and nature of their tenures, *Mackenzie*, p. 305, *Campbell, App.* p. 12.
See also *Dehwals.*

Kumal. See *Accounts.*

L.

Land. Beneficial effects of allowing Europeans to hold lands, *Sullivan* 64, 65——If the natives had a share in the administration of their own affairs, *Sullivan* 66——Cultivation would be improved by Europeans, *Sullivan* 92, 94——In Bengal estates managed by Government have always deteriorated in value, *Stark* 162——Interest of Government in purchasing the lands, and as to their advancing the price by offering to purchase, *Stark* 347–351——Similar process attempted in the permanently-settled districts at Bengal, *Stark* 352.

Subdivision of property is the law of India; necessity for attending to it, *Stark* 375–377——Land in the Dukhun has not of late years had a saleable value, *Sykes* 2010, 2011——Value of property in Delhi has increased, *Fortescue* 2255——On what the saleable value of land depends, *Mackenzie* 2669, 2670——Value of land by the year's purchase in Bengal, *Mackenzie* 2674——Increase of revenue that may be expected from extended cultivation in Bengal and the Western Provinces, *Mackenzie* 2677, 2678.
See also *Assessments. Concealment. Divisions. Europeans. Rent-free Land. Saugur,* Island of. *Settlements. Tenures.*

Land Customs. Plan of renting land customs adopted at Madras in 1821, *Mill*, p. 276.

Landholders. Brahmins and nairs the principal landholders in Travancore, *Munro* 1453–1455——Of what the large landholders in Goojeraut consist, *Barnewall* 1757, 1758——In whom property in the land in the Dukhun vested, *Sykes* 1926——Who were considered proprietors of the land, and character of the property possessed by them, *Trant* 2018–2021——Right to property in Delhi so strongly recognized that absentees could upon their return claim and get possession of their former property, *Fortescue* 2234——Definition of the rights of proprietors, *Fortescue* 2239, 2240.
See also *Zemindars.*

Land Rents. See *Rents. Settlements.*

LAND REVENUE:

I.—*Generally.*
II.—*Papers laid before the Committee.*
1. Generally.
2. Bengal.
3. Madras.

I.—*Generally:*

Land is the most unexceptionable source that can be looked to to meet extra expenses, *Sullivan* 48——Assessment of land tax, *Sullivan* 84–87——Land the principal source of revenue in India, *Rep.* p. 62, *Stark* 128, 129, *Campbell, App.* p. 9——Arrangement with respect to the land revenue in the district of Benares, *Stark* 148——Proportion the land

Land Revenue—continued.

I.—*Generally*—continued.

tax bears to the whole revenue in the Provinces of the Dukhun, *Sykes* 1900–1920——Rate of land tax in the Dukhun, *Sykes* 1916, 1917.

Whether permanent land assessments under Native Governments have been altered by the British, *Sykes* 1998–2005——Under what circumstances the people would consent to an increase in the amount of the land revenue, *Sykes* 2140–2143——System of administration in Delhi well adapted to the state of the country, *Fortescue* 2257–2259——Comparison of the systems adopted in the Delhi territory, and in those of the Ceded and Conquered Provinces, *Fortescue* 2268–2271——Why system subsequently pursued in Delhi could not have been effected in 1793, *Fortescue* 2298.

System pursued in Delhi could not have been followed in Bengal, *Fortescue* 2299, 2300——Manner and principles of assessing the revenue on each estate by Government, *Mackenzie* 2580, 2581——System of settlement under which Government rent might have been double its amount under the permanent settlement, *Mackenzie* 2629, 2630——Principle as to the amount of revenue, *Newnham* 2691——Means taken to ascertain the amount of claim on each district of the Ceded Provinces on the commencement of British rule, *Newnham* 2704——How far land revenue will increase under inquiries now making in the Ceded and Conquered Provinces, *Newnham* 2746——Abatements of revenue in Malabar and Canara from fall of prices, *Lewin* 2796–2799.

II.—*Papers laid before the Committee:*

1. Generally:

Considerable increase of receipt in the land revenue in Behar and Benares, *Mill*, p. 276——Extract general comparative statement of the amount of the jumma, or demand on account of land revenue, agreeably to the jumma wassil bawkee account of the provinces of Behar and Benares, including Purnea, for the years' of account of 1818–19 and 1819–20 respectively, with detailed explanations of differences as furnished by the collectors, derived from information recorded in the accountant's office, *Mill*, p. 277——Land revenue the principal source of supply to Government; difficulty of raising funds to any extent by other means of taxation; generally improvement of the country where the land revenue made with circumspection, *Christian*, p. 293.

Extent of cultivation in the different districts in the Western Provinces; amount of revenue, and rate per begah, *Christian*, p. 295——Increase in land revenue to be attributed to the improvements of the country, *Mackenzie*, p. 304——The land-tax affords the least onerous method of producing a high revenue, *Hill*, p. 322——Advantage of village communities being enabled to redeem the land-tax by some equitable adjustment, *Duff*, p. 339.

How far the land revenue, whether received direct by Government, or through an intermediate person, resembles or differs from the rent of land, or resembles or differs from a tax imposed by law, *Mill*, p. 278, *Fortescue*, p. 289, *Mackenzie*, p. 297, 304, 307, *Dalzell*, p. 326, *Elphinstone*, p. 334, *Chaplin*, p. 335, *Duff*, p. 340.

How far it has operated, when received direct by Government, or by an intermediate person, to repress agricultural improvement, to prevent the production of more valuable articles, to limit the supply or enhance the price of the articles already produced, *Mill*, p. 278, *Fortescue*, p. 289, *Christian*, p. 294, *Hill*, p. 322.

How far the agricultural classes have been affected by the land-tax under either mode of assessment, and what its influence has been on the interests of the community, and on the national wealth, *Mill*, p. 278, *Fortescue*, p. 289, *Christian*, p. 293, *Mackenzie*, p. 297–302, 308.

Paper on the land revenue of India, by A. D. Campbell, esq., of the Madras civil service, *App.* p. 9——By James Mill, esq., *App.* p. 48——By the Right. Hon. John Sullivan, *App.* p. 49——Method of payment of, *Campbell*, *App.* p. 12, 13–15——Statement showing the land revenue, extent of country and population, under each of the three Presidencies in India, *Campbell*, *App.* p. 47.

Observations upon the shares of Government and the cultivators to the produce of the land; whether a more eligible mode of obtaining a revenue for the State than the rent of land is to be found; since evils result from taking more from the cultivator than the rent, what is the best mode of fixing and securing that limit, *Mill*, *App.* p. 48——Observations upon the nature of the right of Government, and the modes of realizing the revenue explained, *App.* p. 70——Increase of revenue not solely attributed to improvement of land, *App.* p. 74.

2. Bengal:

Statement of the gross receipts, charges, and net receipts from the land revenue in Bengal, 1811–12 to 1830–31, *Mackenzie*, p. 320, 321——Amount of land revenue assessed on the provinces of Bengal, Behar and Orissa, in 1812, *App.* p. 25, 26——The like under the Madras Presidency, *App.* p. 26.

Minute by the Governor-general (Lord Moira) on the administration of the land revenue of the Presidency of Fort William, dated 21st September 1815, *App.* p. 67——Effect of the revenue system upon the body of the people, *App.* p. 75——Advantages to to the country which have resulted from the Revenue administration, *App.* p. 85——Modes of increasing the revenue introduced, *App.* p. 87.

Land Revenue—continued.

II.—*Papers laid before the Committee*—continued.

3. Madras:

No material increase in the land revenue of Madras, *Sullivan* 40——It will increase under the ryotwar system, if the assessment is not too high, *Sullivan* 42——From increase of cultivation and irrigation, *Sullivan* 45.

Statement showing the financial result of land settled on zemindarry tenure; Nabob of Kurnool's peshcush; and lands settled periodically with proprietors of fields under the Madras Presidency, *Campbell, App.* p. 44.

See also *Assessments. Engagements. Settlements.*

Land Tax. See *Land Revenue.*

Laws. See *Europeans.*

Law Suits:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Number of law suits, and inconveniences in revenue collection in consequence, *Munro* 1469–1475——Nature of suits in courts, when resorted to, *Barnewall* 1768, 1769——Cause of increase of suits in courts of justice after 1793, *Tucker* 1852–1855——Whether suits originating in the tenure of lands increasing or decreasing, *Tucker* 1892, 1893——Cause of the number of suits arising out of the permanent settlement shortly after its being effected, *Trant* 2072, *Fortescue* 2297:

2. *Papers laid before the Committee.*

Impossibility of rendering the judicial establishment adequate; great expenditure that has been incurred, and consequent necessity for some plan being adopted to reduce the arrears of suits caused by the permanent settlement, *App.* p. 401.

See also *Stamp Duties.*

Leases. See *Deccan. Engagements. Europeans. Pottahs. Village Settlement.*

Lewin, Malcolm. (Analysis of his Evidence.)—Ryotwar system prevails in Malabar and Canara, 2780——Which was handed down by Tippoo, and carried on by Sir Thomas Munro, 2781, 2782——Hereditary revenue officers have become obsolete, 2783, 2784——Subdivisions into which the Malabar and Canara district divided, 2785——Meaning of the division called Talook, 2786——How far the quantity and quality of land is ascertained, 2787–2789——Manner in which the land is assessed, 2790, 2791——How far a general survey in progress in Malabar and Canara, 2792–2794——Amount of assessment in Malabar and Canara remains much the same as when first taken possession of, 2795——Fall of prices of agricultural produce therein, to what attributed, and abatements of revenue in consequence, 2796–2799.

Supply of corn from Malabar and Canara to Guzerat and Cutch diminishing, 2800, 2801——Present rate of assessment too high, 2802, 2803——Distress of the cultivators from fall in prices, and advances by Government in consequence, 2804–2806——Principal products of Canara and Malabar, 2807——Produce to the Government from their monopoly of cardimuns, 2808–2811——Tobacco supplied to Canara from Mysore, and to Malabar from Coimbatoor, 2812——Method of contract and sale for tobacco grown in Coimbatoor, and supplied to Malabar, 2813–2817——Malabar and Canara unfavourable to the growth of cotton; from whence they are supplied therewith, 2818–2823——Malabar is supplied with salt entirely by Bombay, 2824——It is manufactured in Canara by solar evaporation, 2824——Which is prohibited in Malabar, though done illicitly, 2825, 2826——Price at which government purchase it, 2827, 2828——Method of sale by the government, and quantities, 2829–2831.

Price of salt not much enhanced before it comes to the consumer, 2832——It is adulterated before the consumer gets it, 2833——Illicit manufacture carried on from the enormous price of salt, notwithstanding the heavy punishments, 2834–2836——Not many actions depending in the court, from its distance from where offence committed, 2837——Augmentation of the upset price of salt felt in the usual way of deteriorating the condition of the poor, 2838——Advantage of allowing the manufacture under an excise duty, or importation under a customs duty, instead of the present monopoly, 2839, 2840——Advantage of doing away with the monopoly of tobacco, and allowing it to be grown, under notice, at an increased rent, 2841, 2842——Salt must be purchased in the first instance of the Company, 2843, 2844——Means taken to quell disturbances in Canara arising from low prices, and the salt and tobacco monopolies, 2845–2849——Collection of the revenue under the ryotwar system not expensive in detail, 2850——Which system is peculiarly adapted to that country, 2851, 2852——Concealed land in every part of India, but to a small extent in Canara, 2853——Professional taxes the only extra cesses imposed, 2854.

Leycester, W. Opinion of W. Leycester, senior judge of the Sudder Dewanny Adawlut, upon Mr. Harrington's proposed regulation for securing the rights of the ryots, *App.* p. 123.

Light Goods. See *Freight.*

Liverpool. See *Salt.*

Loans. See *Capital.*

Local Courts. Local magistrate should have the power of preventing Europeans from oppressing the natives, *Sullivan* 73, 74——Justice between Europeans and Natives should be administered in the local courts, *Sullivan* 76, 77——Justice should be administered on the spot, and Europeans should be compelled to abide by the decision of the local magistrate, *Sullivan* 91——Securities given by Europeans at the Presidencies would tend to prevent differences with the ryots, and strengthen the power of the local magistrates, *Sullivan* 95, 96.

M.

M'Culloch, W. Esq. Answer to circular from the Board of Control, dated 11th February 1832, requesting information upon the administration of the Revenue in India, p. 281.

Machinery. See *Sugar.*

Mackenzie, Holt. (Analysis of his Evidence.)—How far the post-office a source of revenue; natives use it for commercial purposes, 888–891——Transit duties in existence when India conquered, 892——Government has no right to interfere with the internal management of revenue of protected States, in the event of wishing to abolish transit duties; commercial treaty with the state of Oude as to them, 893, 894——Arrangements for the levying inland import duties and transit duties, and places where custom-house posts are situated, 895, 896——How far duties levied upon produce imported from the Goruckpoor frontier into territories in possession of the Company, 897——Duties that were in existence when India acquired by the British, and regulations made subsequently by the Company with respect to them, 898–900——Transit duties principally internal collections, and not boundary duties, 901.

How far town or local duties applied to general purposes, 902–904——How far transit duty would be paid upon conveyance of goods from one Presidency to another, 905, 906——Gross amount of transit duties in Bengal, and per-centage upon collection, 907–909——Generally *ad valorem* duty, except on certain articles on which the duty is fixed, 910——Causes of dishonesty in native custom-house officers, 911–915——Where rates of duty may be found, 916——Goods imported by sea pass free into the interior, 917, 918——Transit duty upon goods destined for foreign export, 919, 920——Largest portion of duty falls upon the internal trade, 921——Principal articles on which transit duties are collected, 922–927——Portion that may be considered as foreign customs duty, 928, 929——Amount of the whole transit duties arising from sea customs, 930–933.

Amount of drawback upon exportation, 934, 935——Inconveniences and impediments to trade of transit duties, 936–938——If transit duties abolished, and imports from Europe subject to a customs tax, revenue would be increased instead of diminished, 939–941——Of what sayer and abkaree duties consist, 942–955——Taxes on spirits, their effect, and amount thereof, 942–950——Consumption of Bengal rum on board ship has decreased, from the cheapness of English spirits, 951——Manner of collecting duty on spirits, and whether capable of increase, 592, 953——Amount of stamp duty, 956——Objection to stamps on law proceedings, 957——Difficulty of distinguishing between law and miscellaneous stamps, 958——Class of stamps most productive, 959——Not productive of inconvenience, 960——Documents on which stamps used, 961, 962——Stamp revenue increasing, 963——How far stamps necessary to the validity of deeds in courts, 964–966.

Nature of law proceedings; the stamp-duty system on which might be changed, 967, 968——Nature of the privilege of franking in India, and how far abused, 969–971——Profit from salt in Bengal has always been considered an item of public revenue, 973——Gross and net amount of salt revenue in Bengal, up to the period of the latest accounts, 974–976——Number and names of salt agencies in Bengal, 977——Difference in the cost of production in different agencies, 978——Reasons for the Company contracting for salt in an agency where the cost is higher than others, 979–981——Number of salt manufacturers, 982, 983——Their condition better than that of general cultivators, 984, 988, 989——How far molungees entirely free, and regulations establishing their freedom, 985–987——Allowance to zemindars for lands taken by Government for the salt manufacture, 990, 991.

Contracts for the delivery of salt, 992——How far profits of contractors are received by them without deduction, 993–997——Agents are not contractors, but native officers make money illicitly, 998——Extent of smuggling before removal into the Company's warehouses, 999, 1000——Price of salt when delivered and deposited in the Company's warehouses, 1001, 1002——Adulteration of salt by dealers, 1003——Construction of salt warehouses, 1004——Periods of Company's sales, size of lots, average prices and credit given, 1005–1013——Difficulty of getting at the difference of price paid by the public and the Company, from the adulteration after leaving the Company's warehouses, 1014——How far natives would consume more salt if cheaper, 1015——Manufacture of Coromandel salt, and manner of its supply from Madras to Bengal, 1016, 1017——Qualities and prices of the two salts, 1018–1020——Difficulty of collecting a duty on salt in Bengal similar to excise duty here, 1021–1023.

Prevention of smuggling would not be so well effected as under the present system, 1024–1026——How far distress would be caused among the molungees by abolition of the

Mackenzie, Holt. (Analysis of his Evidence)—*continued.*

the salt manufacture, 1027, 1028——In the event of establishing an excise duty, it would be an advantage to charge the duty on Coromandel salt to Madras, 1029——How far English salt might be imported under a customs duty, 1030——Small importations from England in consequence of high duty, 1031——Molungees might still be employed in the manufacture of private salt, 1032——Reasons for prohibitory regulations against imports from this country, 1033——No difficulty in private merchants trading in salt to India, if duty on importation reduced, 1034——Manner in which duty on salt might be collected to improve on the present system, 1035.

[Second Examination.]—Manner in which an experiment might be tried of allowing salt to be exported to Bengal from Liverpool upon a similar system as that upon importation from Madras to Bengal, 1126–1128——How far the experiment of an excise duty might be safely tried, 1129——Objections in the way of free trade in salt, 1129, 1130——Necessity for attending to cheapness and goodness of supply, and means of ascertaining the qualities of the imported salt, and that manufactured in the Bengal territories, 1131–1134—— How far permitting a free import would be a breach of Government engagements with the merchants, 1135, 1136——Government could not try the experiment without immediate loss, 1137, 1138.

Worth trying the experiment whether a supply from England, or manufacture by Englishmen, could be obtained cheaper and better than the native Bengal manufacture, 1138, 1139——Salt greatly adulterated before it gets to the retailers, 1140——Home authorities generally favourable to a large and regular supply of salt from the coast, 1141——Rise in price of salt within the last 30 years, 1142, 1143——To what cause attributed, 1144, 1145——Smuggling less now than formerly, in consequence of stricter regulations, 1146–1147——With sufficient price the manufacture of salt may be carried on to any extent; names of places applicable thereto, 1148, 1149, 1152——Extension of the Government agencies along the whole line applicable to the manufacture, 1150, 1151.

Difficulties in the way of free manufacture under excise regulations, 1153, 1154——How far large capitalists would supersede Government in making advances; and those receiving advances would elude the vigilence of officers, 1155–1158——Difficulty of confining free manufacturers to fixed spots, 1159–1162——Reasons for Government paying different prices for salt at different agencies, 1163, 1164——Advantages derived by the molungees from the salt manufacture, 1165, 1166——Terms on which Mr. Prinsep was allowed to undertake a private manufacture, and reasons for the failure of his experiment, 1167, 1168——Reasons for the demand exceeding the supply of salt, 1169, 1170——Stock kept in hand by Government to guard against contingencies of seasons, 1171——Paper showing the mode in which compensation might be obtained for loss of revenue, if transit duties abolished, 1172——Opium monopoly less secure from the interference of the foreign article, 1173, 1174.

[Third Examination.]—Manner in which the tenure of the land in Bengal differs from that under which it was held in the government which preceded ours, 2568——Method of tenure of lands, and rights of the holders from the cultivators to the zemindars, 2569–2578——How far tenures influenced by caste or religious persuasion, 2573——Variation in the extent of zemindarries, 2579——Manner and principles of assessing the revenue on each estate by the Government, 2580, 2581——Principles on which the zemindars regulate the rate of rent paid by the tenants, 2582——In what manner portions and currency rent is paid, 2583–2585——Different rupees that are known and recognized in Bengal, 2586, 2587——Aversion of native princes to give up the privilege of coining, 2588.

Means adopted by Government for recovering rent in arrear, 2589–2591——Powers of Government for recovering rent of the zemindars was formerly greater than that of the zemindar over his tenants, 2592——Powers subsequently given the zemindars have been found oppressive to the ryots, 2593–2596——Defaulting proprietors only are liable to confinement after sale of their estate, 2597——Greater number of estates advertised for sale than are actually sold, 2598——Sales of estates now comparatively rare, 2599——Examination upon the number of sales in certain years, 2600–2604——How soon notice of sale takes place after default, 2605–2607——Revenue officers prohibited from purchasing, 2609——Sales are now conducted fairly, 2610——How far prohibition of revenue officers purchasing is effectual, 2611.

How far value of the lands ascertained at the time of sale, 2612–2614——Terms of leases from zemindars to sub-tenants, 2615–2617——Sub-tenants not more severe upon cultivators than the zemindars, 2618——Nature of tenure called putnee talook, 2618, 2619——Powers of the revenue collectors in enforcing the collection, or in deciding disputes between the cultivators and the zemindars, 2620, 2621——Advantage of their having these powers, 2622——Collectors have the power of acting as magistrates, 2623–2625——Cultivation has extended since the permanent settlement, and how far improved, 2626, 2627——No documents to show the amount of rent of the zemindars when the permanent settlement was made, and now, 2628.

System of settlement under which Government rent might have been double its amount under the permanent settlement, 2629, 2630——Disadvantages of middle-men to Government and the people, 2631–2634——Sales generally realize more than the Government

Mackenzie, Holt. (Analysis of his Evidence)—*continued.*

Government arrears, 2635——How far the khood-kasht ryots accumulate property, 2636——How far provision made by Government under the permanent settlement for uncultivated lands, 2637——Extent of land claimed to be holden rent-free, 2638——Regulations made at different periods for the purpose of claiming rent for those lands, and how far successful, 2639-2642——Deductions for casualties not made unless the zemindar unable thereby to pay the amount of his assessment, 2643.

Causes of increase in the revenue under the permanent settlement between 1790 and 1800, 2644——Zemindarries held in joint tenancy do not cause inconvenience in the collection of the revenue, 2645, 2646——Liabilities of different parties upon the subdivision of zemindarries, 2647-2649——Registry of sub-divisions sometimes take place in fictitious names, and reasons therefor, 2650-2654——Many estates in the Western Provinces settled upon the zemindarry system, 2655, 2656——Great evils arising from the sale of certain lands, the actual rights passing thereby not being properly ascertained, and means taken to remedy the evil, 2657-2662.

Attempt at establishing the zemindarry settlement in certain newly-acquired territories, and prevention thereof by Government, 2663-2665——Purchase of certain zemindarries by Government for the purpose of repressing disorders, 2666, 2667——Meaning of village zemindars, 2668——On what the saleable value of land depends, 2669, 2670——Examination upon the steps that might be taken to restore to the cultivators in Bengal the advantages they have lost in consequence of the permanent settlement in Bengal, 2671, 2672——How far a right on the part of Government to interfere between the zemindar and the ryot, 2673——Value of the land by the year's purchase in Bengal, 2674——No means of ascertaining in case of sales the amount of the zemindars net income, 2675——Net rent left to individuals less in the Western Provinces than in Bengal, 2676——Increase of revenue that may be expected from extended cultivation in Bengal and Western Provinces, 2677, 2678——Progress of cultivation since 1803, 2679——Cultivation might be more extended by improvement in implements of husbandry, and by additional irrigation, 2680——Fall of prices latterly from want of silver and other causes, 2680, 2681——How far it affects the course of trade between India and Europe, 2682.

[Fourth Examination.]—Statement showing the aggregate Government demand on various estates within certain districts of Bengal, farmed by the Court of Wards on account of minor and other disqualified zemindars; the rent paid by the farmer, and the profit accruing to the ward, 2929——Examination upon that statement, 2930-2937——Sub-monopoly does not exist in the salt trade, 2938——Profits of purchasers from Government not greater than in open trades in Bengal, 2939——Number of persons purchasing salt at Government sales, 2939-2943——Failure of attempt by an individual to establish a monopoly, and his application to Government for assistance, 2943, 2944——Customary buyers of salt have not latterly been accumulating money, except those engaged in smuggling, which has been put a stop to, 2945, 2946.

Size of lots at Company's sales, and whether any objection to selling in smaller quantities, 2947, 2948——Manner in which the Company determine the quantity of salt to be brought to sale in each year, and period within which parties obliged to clear their purchases, 2949-2953——Opinion that the high price of salt in the Lower Provinces of Bengal not a matter of complaint, 2954——Western salt prohibited from Behar and Bengal, 2955, 2956——Amount of duty on western salt, 2957, 2958——From whence the Lower Provinces of Bengal would derive their supply of salt if there were no salt regulations or duties, 2959, 2960——Local manufacture and consumption of salt, 2961-2964.

Price of salt imported from Coromandel to Madras; freight and duty thereon, 2965-2969——Whether possible to put down the manufacture of salt in the Lower Provinces of Bengal, if free importation into Bengal allowed, 2970-2973——Difficulties in the way of excise under a free trade, 2974-2976——Examination upon duty on salt under a free trade; price thereof compared with present monopoly; and its effect upon the revenue, 2977-2984——Extract from regulations as to the period of paying duty on salt imported, and of sale in case of default, 2985, 2986——Examination upon the purchase of salt by Government if free importation allowed, 2987-2990.

Mackenzie, Holt, Esq. Letter from, dated 26 June 1823, to the Board of Revenue, Central Provinces, on the sale of the estate of Tuppah Muneer, *App.* p. 144——Extract from his memorandum on the settlement of the Ceded and Conquered Provinces, *App.* p. 165——Extract from his memorandum, dated 19 October 1826, explanatory of the settlements effected under Regulation VII. of 1822, and of the measures necessary to give better effect to its provisions, *App.* p. 243——Letter from, in answer to circular from the Board of Control, requesting information relative to the administration of justice in India, p. 295.

Maddock, T. H. Letter from T. H. Maddock, esq. agent to the Governor-general in the Saugur and Nerbudda territories, to the chief secretary to Government of Fort William on the subject of fine on the renewal of grants alienating land revenue, *App.* p. 546.

Madras. Extensive coinage at, for the Presidency, *Sullivan* 81——No material increase in the land revenue of Madras, *Sullivan* 40——It will increase under the ryotwar system if the assessment is not too high, *Sullivan* 42——From increase of cultivation and

Madras—continued.
irrigation, *Sullivan* 45——Other sources of revenue in Madras, *Sullivan* 62, 63——Which would be improved if Europeans were allowed to settle and hold lands, *Sullivan* 64, 65 ——Nature of settlements prevailing in districts not permanent, *Stark* 315–318—— District therein under the permanent settlement, and amount of jumma, square miles and population, *Campbell, App.* p. 10.
See also *Zemindarry Settlement.*

Mahomed Ameer. Report from the Board of Revenue, Lower Provinces, to the Governor-general in Council, dated 25th July 1826, enclosing report from collector of Jessore on the subject of the illegal acts and oppressions of Mahomed Ameer, proprietor of Khalispore and Mohessurpassa, divisions of Rismut, pergunnah Syedpore, *App.* p. 110—— Collector's report, *App.* p. 111——Extract from revenue letter to Bengal, dated 9th March 1831, on this subject, *App.* p. 126.

Mahomedans. Situation of the Mahomedans in the Dukhun, and friendly manner in which they live with the Hindoos, *Sykes* 1910–1915.
See also *Inheritance. Opium.*

Mahratta Territories. Total revenues of the ceded Mahratta territories, 1813–14 to 1827–28, *Mill, App.* p. 275——Management of the southern Mahratta territories, adjoining the Madras territories, which have been acquired since 1813, has been subject to officers of the Madras establishment, though it has always been under the government of Bombay, *Dalzell*, p. 324.
See also *Collection of Revenue. Cultivation.*

MALABAR AND CANARA:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*
Subdivisions into which the Malabar and Canara district divided, *Lewin* 2785—— Principal products of Canara and Malabar, *Lewin* 2807——Means taken to quell disturbances in Canara, arising from low prices, and the salt and tobacco monopolies, *Lewin* 2845–2849.

2. *Papers laid before the Committee:*
Tobacco in any considerable quantity is consumed in India only in the provinces of Malabar and Canara, and grown in Coimbatoor, causing the confinement of the monopoly to those provinces; the people being poor and over taxed is a good reason for lessening taxation, but not for removing the tax on tobacco, *Mill*, p. 281——Directions by the Court of Directors against the establishment of the permanent settlement therein, *App.* p. 399.
See also *Assessment. Concealed Land. Corn. Cotton. Dindigul. Prices. Ryots. Ryotwar Settlement. Salt. Survey. Tanks. Timber. Tobacco. Zemindars.*

Malcolm, Sir *John.* Letter from Sir John Malcolm, in answer to circular from the Board of Control requesting information relative to the administration of the Revenue in India, and referring to his Political History, to the second volume of his Memoir on Central India, and to his Minutes on the Territorial Department, as Governor of Bombay, for information upon the subject; and stating his opinion in favour of pilgrim taxes, p. 331.
Minute by Sir John Malcolm, dated 10th June 1828, on the proposed levy of a nuzer or fine on the renewal of grants alienating land revenue, *App.* p. 534.

Malikanah. Consideration of the claims of recusing zemindars to malikanah, *App.* p. 81.

Malwa. Is not subject to our direct rule, though the chiefs are under our protection, *Barnewall* 1790——Improvement therein continuing, *Barnewall* 1791.
See also *Opium. Village Taxes.*

Malzanim. Proposal for discontinuance of requisition of malzanim, *App.* p. 87.

Manufacturers of Salt. See *Molungees.*

Manufactures. See *British Manufactures. India.*

Marle. See *Salt.*

Maxwell, R. W. Report from R. W. Maxwell, acting collector of Jessore, dated 26th May 1826, upon the subject of the exactions and oppressions of Mahomed Ameer, putny proprietor of the Syedpore trust estate, *App.* p. 111.

MEERASSADARRY SETTLEMENT:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*
Description of meerassadars, and how that tenure corresponds or otherwise with the village settlement, *Stark* 427–432——Comparison between the zemindarry tenure and that of the meerassadarry, *Stark* 433–443——Districts in which the meerassadarry system prevails, *Stark* 448——Government assessment and survey in the meerassadarry districts, *Stark* 449–452.

Meerassadarry Settlement—continued.

1. *Generally*—continued.

Survey stopped because the revenue of India could not afford the operation, *Stark* 456——Collection of revenue from the meerassadars, *Stark* 457–463——Agreement between the meerassadar and his tenant, *Stark* 464, 465——Period of the Government settlements with the meerassadars, *Stark* 466, 467.

2. *Papers laid before the Committee:*

Particulars relative thereto in different districts, *Campbell, App.* p. 12——Replies to 17 questions proposed by the Government of Fort St. George, relative to meerassy right, by Mr. F. W. Ellis, collector of Madras, *App.* p. 369——Translation of answers to the questions enclosed in Mr. Secretary Hill's letter to the Board of Revenue, dated 2d August 1814, by B. Sancaraya, late sheristadar to the collector at Madras, *App.* p. 387.

Correspondence between the Court of Directors and the Fort St. George Government, relative to the meerassy right, and the circulation of Mr. Ellis's answers only, *App.* p. 391——Extract from the proceedings of the Board of Revenue, under date of 11th December 1823, relative to the meerassy settlement, *App.* p. 392.

Melville, The Hon. *William Leslie.* (Analysis of his Evidence.)—Length of service in India, and situations held by witness in the Bengal civil service, 2429–2432——Western Provinces under the permanent settlement, 2433–2436——Nature of the tenure of the zemindars under the Mahratta government, 2437, 2438——Nature of certain disturbances in the Revenue and Judicial departments in Cuttack, 2439–2443——Natives employed in the subordinate situations in the collection of the revenue superintended by revenue officers, 2444——Method of collecting the land revenue under the Mahratta government, 2445–2448——Arrangements made with the zemindars upon first taking possession of the Cuttack district, 2449–2451——Also officers and courts of judicature at that time, 2452, 2453——System of enforcing the revenue in Cuttack in 1803 similar to that adopted in Bengal provinces in 1793, 2454–2456.

Discontent arising from the sales of zemindarries, 2457–2459——Nature of rights acquired by purchase of zemindarries, 2460–2462——Difficulties of cultivators obtaining easy redress for grievances against the zemindars in courts of judicature, 2463–2466——Tenure of certain zemindarries in Cuttack, 2467——Revenue collection in Cuttack settled satisfactorily, and the district has since been prosperous, 2468, 2469——Regulation of Bengal abolishing cesses was extended to Cuttack, 2471——Method of collecting dues arising from worship at the temple of Juggernaut, 2472–2474——Those rights remain the same as upon the transfer at the conquest, 2475——Collection of revenue upon salt cannot be put upon a better footing, 2476–2478——Similar opinion with regard to opium, 2479——Vexatious and burdensome nature of transit duties, 2480–2482.

Melville, Hon. *W. L.* Letter from the Hon. W. L. Melville, judge and magistrate of Ghazapore, to Mr. Secretary Mackenzie, dated 4th January 1821, containing particulars of the sale of the estate of Tuppa Muneer, *App.* p. 141——Another letter, dated 10th January 1821, on the same subject, *App.* p. 143.

Metals. Manner in which the revenue might be increased by a duty on metals, *Mackenzie,* p. 309.

Metcalfe, Sir *Charles.* Copies of two Minutes by Sir Charles Metcalfe, dated 7th November 1830, and 3d February 1831, respecting the settlement of the Western Provinces, *App.* p. 328.

MIDDLE-MEN:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Creation of putneedars, or middle-men; evils of them, *Stark* 222–224, *Mackenzie* 2631–2634——Sub-tenants not more severe upon cultivators than the zemindars, *Mackenzie* 2618.

2. *Papers laid before the Committee:*

How the amount payable by the occupants of the land has been adjusted when received by an intermediate person, *Mill,* p. 277, *Fortescue,* p. 289——There is no difference in case of receipt by an intermediate person, except in the allowance made for his trouble, *Mill,* p. 277——Practice of granting talooks or village leases to middle-men, who pay a certain fixed sum to the proprietors, and collect what they can from the ryots; manner in which this causes disputes and oppression, *Fleming,* p. 284.

No interference takes place on the part of Government to adjust or regulate the demands between the occupants and those engaging with the Government, whether as the recognized landholder or the intermediate person; this is rather left to the parties themselves, *Fortescue,* p. 289——The pressure of the land revenue has been less severe upon the people when raised by Government than intermediately by other persons, *Hill,* p. 322——In the ancient possessions on the coast of Coromandel intermediate agency was nearly universal, *App.* p. 31.

See also *Land Revenue.*

Midnapore. Extract Revenue letter to Bengal, dated 10th September 1828, in reference to report from collector of Midnapore as to the mode of assessing lands in Bogree, and desiring further report, *App.* p. 127——Extract Revenue letter from Bengal, dated 15th September 1830, in answer, *App.* p. 127——Extract Judicial and Revenue letter from Bengal, dated 1st November 1831, on the same subject, *App.* p. 127.

Military Force. See *Collection of Revenue.*

Mill, James. (Analysis of his Evidence.)—Purchasers of salt at Government sales, and reasons for considering there is no sub-monopoly, 2991——Sales are sufficiently frequent, and size of lots not too large, 2993——On what the Government regulate the quantity of salt put up at each sale, 2994——Government purchasers do not grow rich faster than other traders, and further evidence upon the non-existence of the sub-monopoly, 2995–2997——From whence Bengal would be supplied with salt in the absence of all regulations, 2998, 2999——Bengal might obtain their supply cheaper from the coast than they do at present, 3000——Manner in which Government should purchase salt by tender in the event of a free trade, 3001–3007——Disadvantage of a free importation under a fixed duty, and advantages of public sales, 3008——No substitute for the tax on salt that would be so little onerous to the people as the present, 3009.

Reasons for a system of excise being more inconvenient than the present, 3010–3014——Precarious state of the opium monopoly, and as to the treaties respecting Malwa opium, 3015——Duties charged on Malwa opium, 3015–3018——Excess of cost of growing Malwa opium over that of Bengal, 3019——Price of Malwa and Bengal opium in the China market, and means of increasing the revenue on Bengal opium, 3020–3022——Present mode of collecting the opium revenue unobjectionable, 3023–3026——Cultivators of the poppy in a better condition than other cultivating ryots in the Company's territories, 3027——Who would be benefited by the abandonment of the opium monopoly, 3028–3034——Allowance to the cultivating ryot for poppy juice, 3035, 3036——Difficulty as to duties, and in preventing smuggling in case of private trade, 3037–3040.

Mill, James, Esq. Observations on the land revenue of India; whether a more eligible mode of obtaining a revenue for the State than the rent of land is to be found; best mode of fixing and securing the limit of rent to prevent evils of taking more from the cultivators than the rent, *Mill, App.* p. 48——Letter from James Mill, esq. in answer to circular from the Board of Control, requesting information upon the administration of the Revenue in India, *App.* p. 275.

Mines. Mineral wealth of the provinces under the Madras Presidency, *Sullivan* 112–114.

Mint. Extensive coinage at Madras for the Presidency, *Sullivan* 81——Regulations that have been made at different periods making modifications in the mint laws, *Mackenzie,* p. 303——Reasons why mint collections should not be considered in the light of taxes, *Mackenzie,* p. 304.

Miscellaneous Cesses. See *Cesses.*

Mogul Government. Mogul government disposed to maintain the institutions it found established, *Tucker* 1858.

Moira, Lord. Minute by Lord Moira on the Revenue administration of the Presidency of Fort William, dated 21 Sep. 1815, *App.* p. 67.

Molungees. Their labour is free, *Stark* 215, 216——The molungees or persons employed in the salt factories are among the worse-conditioned of the natives, and reasons thereof, *Tucker* 517–523——How far molungees practically freer now than previous to the regulation in 1819, *Tucker* 821–825——Number of salt manufacturers, *Mackenzie* 982, 983——Their condition better than that of general cultivators, *Mackenzie* 984–988, 989——How far molungees entirely free, and regulations establishing their freedom, *Mackenzie* 985–987.

How far distress would be caused among the molungees by abolition of the salt manufacture, *Mackenzie* 1027, 1028——Under an excise molungees might still be employed in the manufacture of private salt, *Mackenzie* 1032——Advantages derived by molungees from the salt manufacture, *Mackenzie* 1165, 1166——Natives employed in the manufacture in Madras are not worse off than other labourers, *Hill* 1353——Number of persons engaged in the manufacture of salt, *Bracken* 3063——Observations showing that the condition of the manufacturers of salt is better than other classes of the same rank, *Mackenzie,* p. 310.

Money. See *Currency.*

Monopolies. Manner in which monopolies, enforced by cruel and rigorous regulations, make up for the small amount of the land revenue, *Munro* 1428–1430——Increase of the revenue by the abolition of certain monopolies, *Munro* 1435——Export duty only imposed for monopolies abolished, *Munro* 1436–1441.

See also *Opium. Salt. Taxation.*

Mootahdarry Settlement:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Mootahdarry system of Madras the same as the zemindarry system at Bengal, *Stark* 344 ——Districts in which both the mootahdarry and ryotwarry systems prevail, *Stark* 345 ——If the mootahdar is a good landlord, charges moderate rents, and promotes irrigation, his possession will not be disturbed, *Stark* 346.

2. *Papers laid before the Committee:*

Opinion by the Court of Directors that there is no substantial difference between the mootahdarry settlement and the village settlement; situation of the potail in both cases, *App.* p. 400.

See also *Revenue. Zemindarry Settlement.*

Moradabad, Number of villages; number of begahs in cultivation; amount of jumma assessed and realized, and per-centage of balance; number of begahs fit for cultivation; number waste and rent-free, *App.* p. 69.

Mortgagees and Mortgages. Difficulty of acting with regard to mortgagees in Bombay, *Stark* 468——Mortgages arise both from the imprudence of the people and extortion of the revenue collectors, *Munro* 1476——Practice of subdividing property for the purpose of mortgaging, *Sykes* 2198, 2199.

Mosques. See *Pilgrim Taxes.*

Munro, Col. *John.* (Analysis of his Evidence.)—Period of witness's service in India, and in what departments, 1404–1407——Travancore and Cochin connected with the Company by subsidiary treaties of alliance, 1408–1410——System of assessment on the land in Travancore, 1411–1414——How far records relating to the land assessment were correct and faithful, 1415——Method of survey, the system being a ryotwar settlement, 1416–1420——Amount of Government rent or assessment, and rights of the cultivators, 1420–1424——Proportion of assessment to the quality of the land, 1425–1427——Land assessment very low in Travancore, and manner in which monopoly on other things enforced by cruel and rigorous regulations make up for it, 1428–1430.

Punctuality in payment by the ryots, and corruption of the revenue officers, 1430–1432——Assistance granted to witness in the collection of the revenue, 1433, 1434——Increase in the revenue by the abolition of certain monopolies, 1435——Export duty only imposed for monopolies abolished, 1436–1441——Periodical assessments, 1442, 1443——Periodical rains sufficient for irrigation, 1444, 1445——System of artificial irrigation in the southern part of Travancore, which increases the value of the lands, 1446, 1447——Village constitutions not much found in the territories of Travancore, 1448–1452——Brahmins and nairs the principal landholders, 1453–1455——Oppressive system of government in Travancore and Cochin reduces all classes to a state of poverty, 1456–1458——Nature of the oppressive system of government, and manner in which changed for the better under witness's administration, 1459–1461——Of what the population of these territories consists, 1462.

How far revenue settlements renewable in amount, 1463——On whom assessment made in case of alienation of property, 1464–1468——Number of law suits, and inconvenience in the revenue collection in consequence, 1469–1475——Mortgages arising both from imprudence of the people, and extortion of the revenue collectors, 1476——Proportion rent paid by cultivator to immediate landholder bore to that paid to Government, 1478——Means adopted for recovering arrears, 1479–1481——Beneficial effects of the ryotwar system under an efficient collector, 1482–1485——Practical execution of the system becomes easier every year, 1486——Land revenue in Travancore collected with exactness through native agency, 1487——Nothing in the situation of Travancore and Cochin that would render the introduction of the ryotwar system inexpedient, 1488——Surveys made by natives for land assessment who possess sufficient intelligence and capacity, but require a watchful superintendence, 1489–1492——In what countries pepper and spices are grown of the finest quality, 1493–1502——Profit derived by the Company from their salt monopoly at Travancore, and how far salt cheaper than in the Madras territories, 1503–1510——If the culture of indigo properly undertaken it will succeed, 1512, 1513.

Munro, Sir *Thomas.* Extracts from different Minutes of Sir T. Munro, upon subjects relative to the administration of the Revenue in India, *App.* p. 444–480.

See also *Records. Ryotwar Settlement.*

Mussulman Government. See *Ryots.*

Myhee, River. See *Goojeraut. Waste Lands.*

Mysore. See *Tobacco.*

Mysore War. After the Mysore war in 1792 certain districts were ceded by Tippoo; manner in which the revenue had been previously paid therein, *Campbell, App.* p. 31.

N.

Nairs. See *Landholders.*

NATIVES.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

If properly selected, natives take measurements for survey with great accuracy, *Sullivan* 16, 17——They should have a share in the administration of their own affairs, *Sullivan* 66——They should hold the situations now held by Europeans, for which they are eminently qualified, preserving to Europeans the power of control, *Sullivan* 67–70, 72——They would have been honest if they had been properly treated, *Sullivan* 71——Justice between Europeans and natives should be administered in the local Courts, *Sullivan* 73, 76——Number of natives employed under an average collectorate, *Stark* 186——Natives are a valuable class of officers, *Stark* 187, 188.

Collection might be improved by the employment of a greater number of natives, *Stark* 189——Qualification of natives for duties in the Revenue Department, *Hodges* 864–867——Necessity for employment of natives in the ryotwarry system, *Hill* 1255–1258——Natives might be more extensively employed in the collection of the revenue than they have hitherto been, with advantage to themselves and the state, *Hill* 1259——Emoluments of natives ought to be progressive, *Hill* 1260, 1261——Employment of natives extending in the Revenue Department, though it has increased more in the Judicial, *Hill* 1262, 1263——How far Government favourable to the extension of employment of the natives, *Hill* 1264.

Land revenue in Travancore collected with exactness through native agency, *Munro* 1487——Surveys made by natives for land assessment, who possess sufficient intelligence and capacity, but require a watchful superintendence, *Munro* 1489–1492——Integrity of native agents, *Alexander* 1598——Extent of employment of native agency in making surveys, *Barnewall* 1792, 1793——How far natives profit by the authority put into their hands under the ryotwar system, *Sykes* 1950, 1951——Inhabitants of the Northern Circars the finest class of men, both in appearance and private character, of any of the natives of India, *Campbell* 2367——Natives employed in the subordinate situations in the collection of the revenue superintended by revenue officers, *Melville* 2444——Native officers not calculated to make the British system popular with the people, *Colebrooke* 2864.

2. *Papers laid before the Committee.*

Advantages of admitting natives to offices of trust, which they are capable of conducting, but under European superintendence, *M‘Cullock*, p. 281, 282——Little knowledge has been obtained of the great body of the people, *M‘Kenzie*, p. 298——Opinion that failures in the system of government are to be attributed to exaggerated opinions of the merits of Europeans over natives, and necessity for employment of the latter, *Mackenzie*, p. 304——Avidity with which occupation is sought by them, even when it is only temporary or of small emolument, *Dalzell*, p. 325.

See also *Europeans. Indigo. Irrigation.*

Native Collectors. See *Zemindary Settlement.*

Native Governments. See *Land Revenue.*

Native Princes. See *Currency.*

Navigation, Inland. How far it may be practicable to extend internal navigation, and at the same time indemnify the Government for the expenditure which may be incurred for that purpose, *Mill*, p. 280; *Fortescue*, p. 290; *Mackenzie*, p. 312; *Dalzell*, p. 330; *Chaplin*, p. 337.

See also *Canals. Rivers.*

Nerbudda, Ceded Territories on the. Total revenues of the ceded territories on the Nerbudda, 1818–19—1827–28, *Mill*, *App.* p. 275.

Netherlands. See *Foreign Trade.*

Newnham, Henry. (Analysis of his Evidence.)—Period of service and situations held by witness in India, 2683, 2684——Method of collecting the revenue in the ceded and conquered provinces, 2685, 2686——From what class of persons the revenue is collected, 2687–2690——Principle as to the amount of the revenue, 2691——How far rights and privileges of cultivators recognized by revenue collectors and previously by native governments, 2692, 2693——Native cultivators in a different situation as to payment of

Newnham, Henry. (Analysis of his Evidence)—*continued.*

of revenue under the Mussulman Government and under their own native government, 2694——Other expenses besides the Government demands the cultivators are liable to, 2694, 2695——Manner in which the rights of the ryot to the land are stronger than any other right in the country, 2696, 2697.

Extent of land possessed by each ryot recorded in their pottahs; by whom pottahs granted, and for what terms, 2698–2700——Rights of the cultivators have never been acknowledged by the British, 2701——Rights of zemindars, and whether acknowledged by the ryots to the same extent as by the Government, 2702——Allotments of land to village zemindars in right of their office as collectors of the revenue, 2703——Means taken to ascertain the amount of claim on each district of the Ceded Provinces on the commencement of British rule, 2704——Leases granted to zemindars upon their coming forward, and to farmers, with power of collection when they did not, 2705–2707——Inducement for zemindars not coming forward, 2708——Instance of assessment being too high, 2709–2712——Means of enforcing payment when lessee falls in arrear, 2713——Interest of lessee under a short lease of a saleable character, 2714——Proportion of the country in the ceded districts that had been sold or put up to sale, 2715–2719——Native officers of Government or persons acting under them have generally been the purchasers, 2720——Those purchases chiefly upset by a commission appointed in 1821, 2721, 2722.

Rights of the ryots have never been upheld and hardly acknowledged, 2723——Promise by Government that the permanent settlement should be established in the ceded districts on the same footing as in Bengal, and who would be benefited by the confirmation of that promise, 2724–2727——Ryots principally obliged to cultivate with borrowed capital, 2728——Loans out of the collectors' chest for the purposes of cultivation, latterly put a stop to; how far its continuance necessary, 2729, 2730——Years of less production more profitable to the cultivator, 2731, 2732——How far it would be safe for a cultivator to undertake to pay a fixed money-rent for 20 years, 2733——How rates were adjusted under native powers, 2734——Cultivation has improved under British Government, but not the condition of the ryot, 2735, 2736——Zemindars do not lay out capital in improvement of their lands; the principal improvements in irrigation are from the ryots uniting in labour, 2737——Security of the ryot indispensable to the general prosperity of the country, and how it might be effected, 2738–2745.

[Second Examination.]—How far Land Revenue will increase under inquiries now making in the Ceded and Conquered Provinces, 2746——Quantity of suppressed lands over estimated, no great increase of revenue likely to arise therefrom, 2747——Uncultivated lands cannot be much brought into cultivation from the general sterility thereof, 2748–2750——Abuses with regard to concealment of land in the Ceded and Conquered Provinces do not much exist, 2751——Objection to the state of the villages being ascertained is not persisted in when it becomes known it is for the purpose of adjusting the rights connected with the land, 2752——Peculiar rights from religion or from service to the village which are exempted from Government assessment and control of the zemindar, 2753, 2754——How far those rights have been infringed upon under sales, 2755——In whom the right to trees exists under sales for arrears, 2756, 2757——Practice of showing false accounts to the collectors, very general, but are easily detected by those conversant with the checks, 2758.

Whether collective sales frequent, 2759——Inconvenience arising from sales, 2760——Means of compelling payment of arrears of sales discontinued, 2761——How far Government sufficiently informed of the extent and value of lands to make it safe to grant leases for 12 years, 2762——How far payments usually in money, and methods of converting corn into money, 2763–2765——How far districts into which the country is divided for collection of the revenue conveniently arranged, 2766——Manner in which fluctuations in cotton and indigo affect the state of the cultivators, 2766——How far the anxiety expressed by the Company for a moderate assessment and good condition of the ryots has been followed up by the Government of India, 2767–2773——Increase of crime from unsettled state of property from revenue running in arrear, 2774, 2775——Necessity for Government agents being in direct communication with the ryots, 2776——Ryots claim support from Government in cases of calamity, 2777.

Newnham, H. Report from H. Newnham, esq., dated 22d February 1822, on the sale of the estate of Tuppah Muneer, *App.* p. 143.

New South Wales. See *Salt.*

Northern Circars. Population of the Northern Circars, *Sullivan* 44——Examination upon the revenue system therein, and upon the state thereof generally, *Campbell* 2359–2428.

See also Collection of Revenue. Courts of Justice. Cultivation. Inheritance. Natives. Ryots. Sales. Zemindars.

Nuzzerana. See *Rent-free Lands.*

O.

OPIUM.

- I. *Revenue therefrom.*
  - 1. Generally,
  - 2. Papers laid before the Committee.
- II. *Cultivation thereof.*
  - 1. Generally.
  - 2. Payment for.
  - 3. In other Countries than the Company's Provinces.
- III. *Poppy Lands.*
- IV. *Native Consumption.*
- V. *Price.*
- VI. *Quality.*
- VII. *Smuggling.*
- VIII. *Agency.*
- IX. *Bengal.*
- X. *China.*
- XI. *Malwa.*

I. *Revenue therefrom.*

1. Generally.

Amount of revenue derived therefrom; proposed methods of collecting it, *Rep.* p. 70 ——Duties thereon a source of revenue, *Stark* 132——Monopoly extends all over British India, *Stark* 230——Monopoly well enforced, *Stark* 235——Amount of opium revenue, *Stark* 238; *Bayley* 1683, 1684——Value of the monopoly, *Stark* 242, 243—— Opinion as to obtaining the same amount of revenue, without the monopoly, *Stark* 250, 251; *Bayley* 1718——Opinion as to throwing open the trade and charging an export duty, *Stark* 252——Collection of opium duty by native princes, *Stark* 265–267—— Opinion as to the practicability of an export customs duty on opium, *Stark* 268.

Difficulties in the way of charging an excise duty upon opium instead of commercial profit, *Kennedy* 795–799——How far the ryots would approve of any change in the system, *Kennedy* 800——Doubtful if Government could levy so large a duty by excise as at present, *Kennedy* 802–806——It would not be more difficult for Government to enforce a duty than to secure the monopoly, so far as regards letting lands to the zemindars, *Kennedy* 803–806——No other system can be advantageously substituted for the present opium monopoly, *Kennedy* 1036–1039——Further objections to levying a duty instead of the present system, *Kennedy* 1085–1096.

How far opium revenue stands upon a secure footing, *Bayley* 1686, 1687——How far the Company trade in opium, *Bayley* 1719–1724——Collection of the revenue upon opium cannot be put upon a better footing, *Melville* 2476–2478; *Mill* 3023–3026—— Precarious state of the opium monopoly, *Mill* 3015——Means of increasing the revenue on Bengal opium, *Mill* 3020–3022——Who would be benefited by the abandonment of the opium monopoly, *Mill* 3028–3034——Difficulties as to duties and in preventing smuggling in case of private trade, *Mill* 3037–3040——No difficulty in finding capital for carrying on the cultivation of opium if the monopoly abandoned; Europeans should be allowed to engage in the trade as well as natives, *Bracken* 3041–3044——Method of collecting duties in the event of abandoning the monopoly, *Bracken* 3045–3048.

2. Papers laid before the Committee.

Considerable increase of receipt from the opium monopoly in Bengal, *Mill*, p. 276 ——Revenue derived from opium is one of the most desirable species of taxes, it falling not on subjects of the Government but on foreigners; it is realized through a monopoly and public sales, *Mill*, p. 280——It has had a favourable effect on the interests of the people, in as far as they are relieved from the burthen of taxation by the amount of revenue thus derived from foreigners; small amount levied on internal consumption not objected to; no other mode of raising a large revenue by opium feasible, *Mill*, p. 280 ——Beneficial effects of the present system of opium monopoly over any other mode of collecting revenue therefrom, *Fleming*, p. 286——Monopoly of opium while sufficient, is to be readily obtained for medical purposes, is not objectionable as restraining the excessive use of the drug, *Fortescue*, p. 290.

Opium revenue is a tax on consumers in China and the eastern islands, rather than upon British subjects, *Mackenzie*, p. 304——Observations upon the advantages of free trade over monopoly in opium, and as to the evasion of the duties in such an event, *Mackenzie*, p. 311——Only under the Bengal and Bombay presidencies that any material revenue is derived from opium, *Hill*, p. 323——Prohibitive duty on Malwa opium coming through the Bombay territories, caused smuggling to Demaun for exportation; small quantity of Malwa opium purchased by Government; change in the revenue system, *Elphinstone*, p. 334.

Observations

Opium—continued.

I. *Revenue therefrom*—continued.

2. Papers laid before the Committee—*continued.*

Observations upon the operation and effects of the system of levying revenue from opium in Bengal, and its influence on the general interests of the agriculture and commerce of the country, *Mill,* p. 280; *Fleming,* p. 286; *Mackenzie,* p. 311; *Elphinstone,* p. 334——Letter from the Bengal government, dated 10 January 1832, relative to the opium monopoly, *App.* p. 704——Letter in the separate department from the Court of Directors to the Governor-general in Council in Bengal, dated 19 October 1831 on the same subject, *App.* p. 711——Statement of the gross receipts, charges and net receipts of the opium revenue at Bengal 1811–12, 1830–31, *Mackenzie,* p. 320, 321——An account exhibiting the quantity of opium in chests and maunds sold at the public sales of the East India Company 1792–3, 1828–29, distinguishing Patna, Benares and Malwa, and specifying the price in sicca rupees per seer paid in each year to the cultivator for the several sorts, and the prime cost per chest or maund when put up to public sale, *App.* p. 703.

See also *infra* VI. VII.

II. *Cultivation thereof.*

1. Generally.

System of cultivation, *Stark* 232–234——Collection of the poppy-juice by the women and children, *Stark* 257——Allowance to the cultivating ryot for poppy-juice, *Mill* 3035, 3036——Method adopted by Government for obtaining their supply, *Kennedy* 721, 778–785——Few defaults among the opium cultivators, and how prevented, *Kennedy* 750–756——Method of securing the opium being delivered in a proper state, *Kennedy* 789——Opium not much adulterated, *Kennedy* 790, 791——Opium generally grown in the immediate vicinity of the villages, and reasons therefor, *Kennedy* 1075–1079——Period of the crop arriving at maturity depends upon the state of the weather, *Kennedy* 1080–1083——Consequent difficulty of assessing a duty upon the standing crop, *Kennedy* 1083.

Remission of advances made in the event of accident befalling the crop, *Kennedy* 1084——Increase in the produce of opium, *Kennedy* 1112–1114; *Bayley* 1685——Cultivators of the poppy in a better condition than other cultivating ryots in the Company's territories, *Mill,* 3027——Extended cultivation of the poppy in Behar and Benares; may be further increased; doubt as to propriety of introducing the cultivation into Bengal, from its adding facilities to smuggling and deteriorating the quality; parts to which the cultivation may be extended, *Fleming,* p. 287——Poppy not cultivated in the Madras territories, *Dalzell,* p. 327——Consumption of opium in Cuddapah, and from whence imported, *Dalzell,* p. 328.

2. Payment for.

Payment to the cultivator according to the quantity, *Stark* 259, 260——Method of paying the different persons concerned in the cultivation, *Kennedy* 721–725——No inconveniences arising from the present mode of making advances, *Kennedy* 1040——Method of payment for opium, *Shepherd* 2908, 2909.

3. In other countries than the Company's Provinces.

How the cultivation of opium in districts not under the Company's control interferes with the Company's sales, *Kennedy* 807–810——Monopoly interfered with by the drug produced in other countries, depreciating the value of that grown in the Company's provinces, *Kennedy* 1041, 1042——Monopoly less scarce from interference of the foreign article, *Mackenzie* 1173, 1174——Treaties made with foreign states to prevent its cultivation done away with, *Kennedy* 1043, 1044——Transit duties on all opium from Central India, not belonging to the Government, *Bayley* 1702–1704.

Introduction of the pass-system, and how far a loss to the Government, *Bayley,* 1705–1714——Proclamation by the Bombay Government, dated 12th September 1831, containing regulations under which passes are granted for the transit and exportation of Malwa opium, through Bombay, *Forbes* 2928——Extracts of letters from merchants at Bombay, showing the pass-system answers its object; the quantity passing through Bombay having increased over that passing through Demaun, *Forbes* 2928.

See also *infra,* XI.

III. *Poppy Lands.*

Quantity of ground under cultivation of opium in the Sarun district, *Kennedy* 719, 720——Poppy cultivation only takes place in lands under the permanent settlement, *Kennedy* 758——Zemindars prevented increasing the rent of poppy lands under permanent settlement, *Kennedy* 759–762——The poppy is grown in the Behar and Benares provinces, *Stark* 231——They are more favourable to its growth than Bengal, *Kennedy* 763——Boundaries of lands ascertained by the different ryots, *Kennedy,* 764——Poppy lands measured every year, *Kennedy* 765, 766.

Method adopted, if poppy cultivated without leave, *Kennedy* 767, 768——Description of persons employed in measuring lands, and cost thereof, *Kennedy* 769–772——Variation in the crops of poppies, and from what causes, *Kennedy* 773–776——Cultivation of the poppy not carried to its fullest extent, *Kennedy* 777——Lands previously occupied

Opium—continued.

III. *Poppy Lands*—continued.

in the growth of other things, converted into the cultivation of the poppy, *Kennedy* 1115–1117——Higher rate of rent for poppy lands than others, *Bayley* 1702–1704——Rents of poppy lands and exactions by zemindars, *Fleming*, p. 286.

IV. *Native consumption.*

Small consumption thereof, by natives, *Stark* 269–272——Mahomedans consume more opium than the Hindoos, *Kennedy* 786–788——Unhealthy and demoralizing effects of smoking opium, *Shepherd* 2921.

V. *Price thereof.*

Company have reduced the price in order to compete with Malwa and Turkey opium, for the China market, *Stark* 236——Variation in the price in the China market, from the large importations from Malwa and other quarters, *Stark* 239, 240——Price thereof, *Kennedy* 792–794; *Bayley* 1688, 1689——Examination upon the price given by the Company, and that given by private purchasers, *Kennedy* 1097–1105——Deterioration in price and causes, *Kennedy* 1112–1114; *Bayley* 1685.

Increase of price given by the Company, tended to increase the cultivation, *Kennedy* 1117, 1118——Comparative price of Behar and Malwa opium, *Fleming*, p. 287——Price of Turkish opium compared with that of Malwa and Patna, *Shepherd* 2907——Variation in the proportion of price at different periods between Patna and Malwa opium, *Shepherd* 2917——Price of Malwa and Bengal opium in the China market, *Mill* 3020–3022.

VI. *Quality thereof.*

Effect of throwing open the trade on the quality thereof, *Stark* 261–264; *Kennedy* 1047–1050——Bengal opium inferior to Behar and Benares opium, and alteration of the system would deteriorate the quality of the latter, *Kennedy* 1051–1055——How far, under a change of system, Behar and Benares opium would be better than the Malwa opium in the China market, *Kennedy* 1056–1063——Preference, in point of quality, of the Behar over the Malwa or Turkey opium, *Fleming*, p. 287——Relative degrees of strength of the different kinds of opium, *Shepherd* 2918–2920.

VII. *Smuggling.*

Difficulty of preventing smuggling under a change of system, *Kennedy* 812——Substituting a duty instead of the present monopoly would cause temptation to smuggle, *Kennedy* 1045, 1046——Reasons why inducements to smuggle would be greater, *Kennedy* 1068–1074, 1097–1105——Extent of smuggling Malwa opium, and how far a system of duty would remedy it, *Kennedy* 1106–1111——Increase of smuggling in the district of Rungpore stopped by suppressing the growth of the plant, *Kennedy* 1122, 1123——Where the temptation sufficient, smuggling will be carried on under the present system, *Kennedy* 1124, 1125——Consolidation of laws in the opium department, with additional rules enacted to prevent illicit traffic, *Mackenzie*, p. 303.

VIII. *Agency.*

Prevalence of exaction by the gomastahs or chief opium agents, *Kennedy* 726–732——How far paying higher salaries would prevent exaction, *Kennedy* 733, 734——Condition of life of the different agents, *Kennedy* 735–737——Necessity for the number of agents, and how paid, *Kennedy* 736–739——Examination upon the extent of the Company's opium establishment, and whether the pay of native agents sufficient, *Kennedy* 1064–1067——Present agency not sufficient if a duty imposed instead of the present system, *Kennedy* 1068——Increase of establishments for controlling the cultivation in consequence of increased cultivation, *Kennedy* 1119–1121.

IX. *Bengal.*

Cost of production of Bengal opium, *Stark* 247–249——Effect of pursuing a similar system in Bengal to that in the Malwa districts, *Stark* 253–256——Opium grown at less cost and of superior quality in Bengal than in other parts of India, *Bayley* 1690, 1691. *See* also *supra*, VI.

X. *China.*

Supply to the China market is increasing, *Stark* 241; *Shepherd* 2910——Whether Malwa or Bengal opium obtains the higher price in the China market, *Bayley* 1697——Preference latterly of the Chinese for the Malwa over the Patna opium, *Shepherd* 2923, 2924——Other sources of supply to the China market, and whether the trade on the increase, *Bayley* 1698–1701——In what vessels Malwa opium carried to China, and to what port, *Bayley* 1715, 1716——Attempt by certain vessels of making a voyage to the northern ports of China, *Bayley* 1717——Extent of importation of different descriptions of opium to China, and whether the Turkey and Malwa opium likely to supersede the Benares, *Fleming*, p. 287.

Quantities of the different descriptions of opium imported into China in 1830, *Shepherd* 2926——Table showing the importation of Indian opium into China, 1816–1831, *Shepherd* 2896, 2897——Statement showing the annual consumption and value of Indian opium in China, 1816–1831, *Shepherd* 2897–2901——Authenticity of the above

Opium—continued.

X. *China*—continued.

above statements, *Shepherd* 2902, 2903——Possibility of ascertaining the quantity of opium imported, except the Turkey opium imported by the Americans, who make a secret of the quantity they import, *Shepherd* 2904——Manner in which the quantity of opium consumed in China is ascertained, *Shepherd* 2905——Doubts as to the extent of American consignments of Turkish opium, *Shepherd* 2906——How far Chinese Government will exert themselves to put a stop to smuggling opium, *Shepherd* 2911–2913——How far it is carried northward by sea, and manner of its conveyance into the interior, *Shepherd* 2914, 2915, 2927——It is not grown in China, *Shepherd* 2916——Causes which influence the price of opium in the China market, *Shepherd* 2925.

XI. *Malwa.*

Quantity of Malwa opium smuggled into China, *Stark* 244——Increasing growth of opium in the Malwa districts, *Stark* 245, 246——Sale of Malwa opium at Bombay, and how conveyed through the British territory, *Stark* 470–473——Agency at Malwa for restricting the growth of the poppy and manufacture of opium, *Stark* 474–479.

Cost of growing Malwa opium double to that of Bengal, *Bayley* 1692–1696——System under which opium grown under the superintendence of the Company's officers in the states of Malwa, *Bayley* 1725–1729——Examination upon treaties respecting Malwa opium, *Mill* 3015——Duties charged thereon, *Mill* 3015–3018——Excess of cost in growing Malwa opium over that of Bengal, *Mill* 3019.

Opium Cultivators. Report from G. T. Bayley, Esq., collector at Shahabad, dated 4th March 1825, relative to complaints of opium cultivators upon their rents being increased, *App.* p. 116.
See also *Opium,* II.

Orissa. Districts therein under the permanent settlement, and amount of jumma, *Campbell, App.* p. 10.

Oude. See *Transit Duties.*

P.

Pagoda Offerings. See *Hospitals.*

Partition of Estates. Extract from a minute by Mr. Dowdeswell, late senior member of the Board of Revenue upon the defective state of the rules regarding the partition of estates, *App.* p. 135.
See also *Division of Land.*

Pasture Lands. Manner in which taxes are levied on pasture lands, *Sykes* 2210.

Pattell. See *Cesses. Ryotwar Settlement.*

Peacock, Thomas Love. (Analysis of his Evidence.)—Duty of the senior assistant examiner to examine the dispatches received from Bengal, Madras and Bombay, 1, 2 ——Documents necessary to facilitate inquiry into the revenue system of administration at the different precedencies, will be found in the records of the India House, many of which have been printed in Appendix to Minutes of Evidence for the use of the House of Commons; also in four volumes of Revenue and Judicial Selections, 3–8.

Peishwa. See *Bajee Row,*

Peninsula of India. Administration of justice and revenue in the Peninsula provinces carried on previously to 1793, according to the ancient institutions of the country and established habits of the people; reports by public functionaries upon the administration of the revenue therein; formation of the permanent settlement therein, *Sullivan, App.* p. 50.
See also *India.*

Pepper. See *Spices.*

Pergunnah Rates. Supposition that formerly the payments of ryots were regulated with reference thereto, but from arbitrary cesses being imposed there is a difficulty in ascertaining the exact amount of receipt even of the pergunnah rates for each kind of land were discoverable, *Christian, App.* p. 292.

Periodical Settlements. Observations upon the nature of periodical settlements, *Campbell, App.* p. 31.

Permanent Settlement. See *Zemindary Settlement.*

Permit. See *Salt.*

Petty Taxes. System of management of new territory is to abolish all petty taxes which appear to operate unequally, or to be more vexatious than productive, *Mill,* p. 275.
See also *Cesses. Taxation.*

Pilgrim Tax. Nature of pilgrim taxes and how collected, *Rep.* p. 74——How far pilgrim taxes can be considered as identifying the British Government with idolatrous worship, and how far the abandonment of the taxes might tend to aggravate the evils resulting from the assemblage of large bodies of pilgrims, *Mill,* p. 280; *Fleming,* p. 288; *Fortescue,* p. 290; *Christian,* p. 294; *Mackenzie,* p. 312; *Hill,* p. 323; *Dalzell,* p. 330; *Malcolm,* p. 331; *Elphinstone,* p. 334; *Chaplin,* p. 337.

Receiving the tax does not identify the Government with the superstitions, and abolishing it would increase the number of pilgrims by placing the worship in the power of a greater number of persons, *Mill,* p, 280; *Fleming,* p. 288——Pilgrim taxes not objectionable; continuance of them does not identify Government with the superstition; it is pleasing to the people as a pledge of the Government's toleration, and a means of maintaining the requisite establishments, *Fortescue,* p. 290——Receipt of revenue from such a source is obviously wrong; injurious impression from the inference by the natives that such ceremonies are not objectionable, when a christian country consents to receive a portion of the tribute offered to the idol; abandonment of the cesses would not aggravate the evils resulting from the assemblage of pilgrims; police might be strengthened or military force detached for preservation of the peace, *Christian,* p. 294——Abolition of tax levied on pilgrims resorting to a place called Seron; cause of its abolition; considerable increase of pilgrims in consequence; same consequence followed at Deorghur, *Mackenzie,* p. 297——How far advisable to abolish the tax; the principal difficulty being in the loss of revenue, *Mackenzie,* p. 313.

Disadvantageous to throw away the revenue arising from superstitious observances, while they are freely allowed, *Hill,* p. 324——Pilgrim taxes might be abolished with perfect safety, and it becomes a duty to discontinue them, *Dalzell,* p. 330——Levy of the pilgrim tax does not identify the British Government with superstitious practices; advantages of the tax, *Malcolm,* p. 331; *Chaplin,* p. 337——Is not considered by the natives as identifying the British Government with superstition, had the institution originated with the Government it would have been complained of as a religious prosecution, *Elphinstone,* p. 334——Observations in favour of pilgrim taxes, and reasons for their not being discontinued, *Chaplin,* p. 337.

Plantain. See *Cultivation.*

Police Cess. Observations upon the police cess levied in various places for the support of chokeedars or watchmen, *Mackenzie,* p. 296.

Police Establishment. See *Indigo.*

Political Sub-Committee. Reference thereto for statement of new acquisitions of territory since 1813, *Mill, App.* p. 275.

Poppy Juice. See *Opium* II.

Poppy Lands. See *Opium* III.

Population. Of what the population of Travancore and Cochin consists, *Munro* 1462——Population of Vazagapatam and Ganjam suffering from the effects of the famine in 1792, *Alexander* 1558–1568——Increase in the population in Goojeraut, *Barnewall* 1786——Population of the Dukhun, and of what classes it consists, *Sykes* 1903–1909——Circumstances tending to check the increase of population, *Sykes* 1940, 1941——Ravages of the cholera, *Sykes* 1942, 1943——Population of Burdwan, per square mile in 1813–14, *Fleming,* p. 285——Population of the province of Behar, per square mile, *Fleming,* p. 285——Population of different places in India subject to the zemindary settlement, *Campbell, App.* p. 9.
See also *Revenue.*

POST OFFICE.
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

Manner of carrying the mail and rate of distance per hour; state of the roads will not permit the use of horses or carriages; mail not much used by natives; Government despatches which are conveyed free, exceed in bulk private communications; no room for material improvement; public servants allowed to frank without restriction as to weight or number, *Rep.* p. 75——How far post-office a source of revenue; natives use it for commercial purposes, *Mackenzie* 888-891——Amount of Madras post-office revenue, *Hill* 1395——Post-office establishment upon as good footing as it can be placed upon, *Hill* 1396——Not more agencies for conducting it than necessary, *Hill* 1397–1399——Necessity for different arrangements at different presidencies, *Hill* 1400——Distance post-runners travel per day, and whether they carry any thing but letters, *Hill* 1401–1403.

2. *Papers laid before the Committee.*

Difficulties and obstacles in the way of any improvement therein, though many plausible plans have been proposed, *Fortescue,* p. 290; *Mackenzie,* p. 312; *Hill,* p. 323——It is a source of profit to Government, and proper attention has been paid to the convenience

Post Office—continued.

2. *Papers laid before the Committee*—continued.

convenience of individuals; advantages of the present system of peons over horses for conveying the mails, *Christian*, p. 294——Postage should not be reckoned among taxes, from its not being paid without an equivalent, and from the Government of India not enforcing a monopoly, *Mackenzie*, p. 304——The want of good roads, horses and adequate receipts, preclude any less simple and frugal method of transmission; rate of carriage per hour; the revenue of the post-office more than covers the expenses of the establishment, *Hill*, p. 323——The system pursued at Madras well calculated to promote the public interests and convenience of individuals; the department yields a surplus revenue; other advantages of the system, *Dalzell*, p. 328.

Design of the Dawk memorandum; extract letter from Postmaster-general to Chief Secretary to Government, dated 30th October 1823, containing comparison between practice of the same runners carrying mails in one direction only, and of their conveying them both ways, *Dalzell*, p. 328——Extract letter to the Postmaster-general from Mr. Acting Secretary M'Leod, dated 14th November 1823, expressing opinion of the Governor in Council, in favour of the system of the same runners carrying the mails in opposite directions, *Dalzell*, p. 329——Remarks in illustration of the system of the same runners carrying the mails in opposite directions of their stages, with some observations relative to the carriage of the banghy, *Dalzell*, p. 329——Observations on the allotment of Dawk ranges, *Dalzell*, p. 330——No expedient for improving the post-office revenue that would not be burthensome to the public; advantages of the present system, *Chaplin*, p. 336.

See also Franking.

Potail. See *Cesses. Ryotwar Settlement.*

POTTAHS.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

Granting pottahs rendered compulsory under the permanent settlement, *Alexander* 1626–1630; *Campbell, App.* p. 15——They constitute an effectual security to the ryot, *Alexander* 1631——Objection to pottahs by both ryots and zemindars, *Fortescue* 2304; *Campbell, App.* p. 15——Terms of leases from zemindars to sub-tenants, *Mackenzie* 2615–2617——Extent of land possessed by each ryot recorded in their pottahs; by whom pottahs granted and for what terms, *Newnham* 2698–2700——Interest of lessee under a short lease of saleable character, *Newnham* 2714——How far Government sufficiently informed of the extent and value of lands, to make it safe to grant leases for twelve years, *Newnham*, 2762.

2. *Papers laid before the Committee.*

Endeavours of Government to introduce an interchange of agreements between zemindars and ryots have proved abortive, *App.* p. 29, 400——Manner of executing pottahs or village leases, *Campbell, App.* p. 42.

Prendergast, Mr. Minute by Mr. Prendergast, dated 29th June 1821, on the subject of landed tenures and revenue settlements, *App.* p. 622——Further minute by Mr. Prendergast on the same subject, dated 8th July 1821, *App.* p. 628.

PRICES.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

Difficulty of disposing of produce from the fall of prices operates against cultivation, *Hodges* 856–860——Fall in the value of agricultural produce and to what attributed, *Barnewall* 1761; *Lewin* 2796–2799——Abatement in the rents in consequence, *Barnewall* 1764; *Lewin* 2796–2799——How far diminution of the revenue in the Dukhun caused by the cheapness of agricultural produce, *Sykes* 2102——Causes assigned by the natives for the fall in prices and difficulty of ascertaining the true cause, *Sykes* 2103–2106.

Not much change in the value of crops in Delhi, *Fortescue* 2255——Fall of prices latterly from want of silver and other causes, *Mackenzie* 2680, 2681——How far it affects the course of trade between India and Europe, *Mackenzie* 2682——Fall of prices of agricultural produce in Malabar and Canara, and to what attributed, *Lewin* 2796–2799——Distress of cultivators from fall of prices and advances by Government in consequence, *Lewin* 2804–2806.

2. *Papers laid before the Committee.*

If assessment general, it has no tendency to enhance the price of any product in particular, or to limit its supply; if a higher assessment is laid upon land growing a particular product its price will be proportionably enhanced, and cause a diminution of sale, *Mill*, p. 278.

See also Opium, V. *Salt*, XI.

Produce of Land. See *Malabar. Prices. Revenue.*

Professional Taxes. See *Cesses.*

Punchayet System. See *Courts of Justice.*

Purchasers. See *Ryotwar Settlement.*

Putneedars. See *Middle Men.*

Putnee Talook. Nature of tenure called Putnee Talook, *Mackenzie* 2618, 2619——Meaning of the division called Talook, *Lewin* 2786.

Putwarry. Measures taken in 1816–17 to reform the office of putwarry, a kind of village or district officer of account; but expectations attached to that measure have been but imperfectly realized, *Mill,* p. 275——Great error in the permanent settlement in allowing this office to fall into disuse; object of the orginal institution of the office; necessity for its restoration, *Campbell, App.* p. 30——Observations showing the necessity for putwarrees being made servants of Government, *App.* p. 80.

R.

Rammohun Roy. Answers of Rammohun Roy to queries on the salt monopoly; retail price of salt in Calcutta and the neighbouring districts; whether the poorer classes of natives have been prevented at any time from procuring a sufficiency of salt by its high price; whether salt is necessary to the food of natives, and that the want of it is a great deprivation of comfort to them, *App.* p. 685——Whether a reduction in the price and an improvement in the quality would tend to any very considerable increase of consumption; whether the price of salt in England is much cheaper than in India; and such being the fact, whether there would be any objection on the part of the natives of India arising from religious scruples to eat salt imported from England; the preparation of English salt being free from all impurity; supposing that salt from England could be imported cheaper than it is manufactured in Bengal whether much distress would fall on the molungees from want of employment; whether the manufacture of salt is attended with any suffering to the persons engaged in it from the exposure to unwholesome situations and tigers; and whether they are in a better or worse condition than the ryots employed in agriculture; whether the molungees are liable to ill usage from the subordinate officers of the salt agencies; how far regulations have been passed of late years to protect the molungees; to what extent the salt of the Bengal monopoly is adulterated before it reaches the consumers, *App.* p. 686.

Ranghur. See *Salt* X.

RECORDS.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

Imperfect state of the records of the Candeish province, *Hodges* 845——How far records relating to the land assessment in Travancore were correct and faithful, *Munro* 1415——Village records in Goojeraut of the different tenures imperfect and not to be depended on, *Barnewall* 1745——Method of correcting assessments in case village records not to be depended on through incorrect or deceptive information from the cultivators, *Barnewall* 1794–1799——Necessity of village accounts upon entering on survey of lands, *Barnewall* 1800–1803——How far Sir Thomas Munro made use of the village accounts in his surveys, *Barnewall* 1804.

2. *Papers laid before the Committee.*

Means taken to regulate the village accounts of land and rent in the hope of rendering them trustworthy authorities for the decision of suits between individuals, and for ascertaining local rates and usages, *Mackenzie,* p. 303——Observations showing the inaccuracy of the records of the extent of land, *App.* p. 70.

Record Committees. See *Registrars.*

Redemption of Land Rents. See *Settlements.*

Red Marle Districts. See *Salt,* VII. 1.

Registrars. Appointment of registrars and record committees for obtaining the advantages of registration in respect of facts on which revenue questions depend, but from difficulties opposed to the measure they have not been persevered in, *Mill,* p. 275; *Mackenzie,* p. 303.

Registration. Regulations requiring the transfer of property to be registered have not been attended to, *Tucker* 1887, 1888——Disadvantage of the abolition of the office of canoongo, and means taken for its re-establishment, *Tucker* 1889, 1890; *Trant* 2073——Powers of the canoongo if supported by the Government in preventing zemindars oppressing

Registration—continued.

oppressing ryots, *Trant* 2073-2076——Inconveniences arising from the use of fictitious names in the transfer of property, *Fortescue* 2322-2324; *Mackenzie* 2650-2654——And from transfers not being properly registered, *Fortescue* 2325-2327.

See also *Registrars.*

Regulations. Extracts from Regulations of 1793 establishing the permanent zemindary settlement, *Campbell, App.* p. 14——Regulation IX. 1825, for extending the operation of Regulation VII. 1822, for authorizing the revenue authorities to let in farm estates under temporary leases on the default of the Malgoozars, or to hold the same khâs for a term of years; for modifying and adding to the rules contained in Regulation II. 1819, and for making certain other amendments in the existing regulations, *App.* p. 106.

Regulation proposed by Mr. Harrington for maintaining the rights of khoodkhast, Chupperbund and other resident ryots, who by prescriptive usage are entitled, on certain conditions, to the permanent occupancy of the lands cultivated by them, within the limits of the village in which they reside, *App.* p. 117——Opinions of the judges of the Sudder Dewanny Adawlut thereupon, *App.* p. 123, 125——List of Regulations that have passed 1814-1826 in the revenue management of the country, *Christian* p. 291.

Reid, Alexander. (Analysis of his Evidence)—Manufacturer of salt in Cheshire, and at Stoke Wych in Worcestershire, for the home market and exportation, 615-620——Quantity of salt shipped at Liverpool last year, 621, 633, 647, 649——Manufactured from brine springs, 622——To what countries salt exported, 624-632——Counties which supply the home market, 634——Brine in the red marle districts of England inexhaustible, 635——Increase might be made to the export of salt without increasing the price, 636-638——Difference in the manufacture for different markets, 639, 640——Process of manufacture for exportation, 641, 642——No animal matter used to purify salt, 643-645, 648, 650——Cost of rock salt prevents much exportation, 646, 651——Benefits of British salt being admitted into India, 652——Calculation of the sale price of British salt at Calcutta, 653——Benefit of salt as a freight to India, 654-658, 707-714——Rate of freight upon iron, 659——Upon light goods, 660, 661——Rate of freight of salt to different parts of America, 661-663——Salt not liable to damage from a long voyage, 664——Is shipped in bulk, 665.

Difference in the rate of freight of salt to New South Wales from London and Liverpool, 666, 667——Comparison of cost in the manufacture of salt in India and in Cheshire, 668-670——Cost price of Coromandel salt, 671-673——Qualities of different salt, 674, 675——Duties upon importation in India of British and Coromandel salt, 676, 677——Difficulties at present in the way of importing British salt to India, 678-686, 692——At what periods Government sales of salt take place, 689——On what the cost of conveyance into the interior depends, 690——At what point of the River the Western salt competes with that from Calcutta, 691——If importation of British salt allowed, it would go further into the interior than the Company's salt has done, 692——Facility for levying an excise duty on salt in India, 693-696——Salt imported from England into Scotland and Ireland, 697——Excise regulations in England, 698-700——Method of charging duties in England, and how far they might be applied to India, 701-705——Private individuals manufacturing salt could supply the consumer cheaper and with a better article, 706.——Calculations of duty upon salt in India upon the quantity sold, 707.

Religion. How far tenures influenced by caste or religious persuasion, *Mackenzie* 2573.

Remissions of Revenue. Large remissions made yearly in collecting, which prevents outstanding arrears, *Hodges* 849, 850; *Sykes,* 2120, 2122——How far abatements of arrears in Delhi made in cases of necessity, *Fortescue* 2252-2254——Description of persons who are entitled to remissions of revenue, and to what extent, *Campbell; App.* p. 44.

See also *Arrears. Exemptions from Revenue.*

RENT.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

Higher rents given by indigo planters than could be obtained of other cultivators, *Kennedy* 1206——Principles on which the zemindars regulate the rate of rent paid by the tenants, *Mackenzie* 2582; *Campbell, App.* p. 15——In what manner portions and currency rent is paid, *Mackenzie* 2583-2585——Net rent left to individuals less in the Western Provinces than in Bengal, *Mackenzie* 2676——How far it would be safe for a cultivator to undertake to pay a fixed money rent for 20 years, *Newnham* 2733——How rates were adjusted under native powers, *Newnham* 2734.

2. *Papers laid before the Committee.*

Land revenue in India as generally assessed differs from rent only in respect to amount according as it is less or more than what exists after the cost of cultivation is replaced, *Mill* p. 278——Land Revenue in India more resembles rent than a tax imposed by law, though the estimate by which it is fixed must necessarily be very uncertain, *Christian,* p. 293——Definition of rent and portions it is divided into in England, *Christian,* p. 293

Rent—continued.

2. *Papers laid before the Committee*—continued.

p. 293——Resemblance of land revenue to rent or a tax imposed by law embraces two distinct points, that of title and quantum; observations thereupon, *Mackenzie*, p. 307.

Proportion of produce paid by ryots as rent; conversion thereof into a money rent; deductions allowed for expense of harvest, watchmen, &c.; in cases of disputes regarding money rent, a division of the produce, is had recourse to; advantages thereof to the ryot, *Fleming*, p. 284——Manner of apportioning rent by zemindars among their under-tenants, *Mackenzie*, p. 306——Proportion of produce to rent in certain districts, *App.* p. 29.

See also *Indigo. Settlements. Village Settlement.*

Rent Free Land. Extent of land claimed to be holden rent free, *Mackenzie* 2638——Regulations made at different times for the purpose of claiming rent for those lands, and how far successful, *Mackenzie* 2639–2642; *Mackenzie*, p. 303——Manner in which a certain description of persons hold their land rent free, *Campbell*, *App.* p. 44, 45——Proposition for levying nuzzerana on rent free lands, as a source of increasing the revenue, *App.* p. 87.

Resumption of Lands. Cause of passing Regulation III. 1828, for improving the process of resumption; disapproval thereof by the Court, on the ground of the equitable claims of individuals being too little secured, and forbidding resumption under those rules and suggesting others better calculated, *Mill*, p. 276——Regulation passed at Bombay in 1823, for the resumption of lands exempted without title from payment of revenue, *Mill*, p. 276——Instances of resumption operating vexatiously, if known, would be redressed, *Mill*, p. 277.

Resumptions in some districts in Behar have considerably increased the revenue, and many of them have operated vexatiously; but the proceedings have been revised, and errors in a great measure rectified, *Fleming*, p. 283——In cases of resumption of lands there are more instances of unfounded claims, and too easy a relinquishment of public dues than of injustice by Government, *Mackenzie*, p. 304——Resumption of the management of the land revenue by Government officers under the Madras Presidency, in case of arrears and advantage thereof, *App.* p. 25.

REVENUE.

I. *Generally.*
II. *Bengal.*
III. *Madras.*
IV. *Bombay.*
V. *Papers laid before the Committee.*
  1. Generally.
  2. Bengal.

I. *Generally.*

Total revenue of the Ceded and Conquered Provinces, *Rep.* p. 65——Where documents may be found necessary to facilitate inquiry into the revenue system of administration at the different Presidencies, *Peacock* 3–8——The ryotwar system is the most productive to the revenue, *Sullivan* 103, 104——Land is the principal source of revenue in India, *Stark* 128, 129——The next source is salt, *Stark* 129–131——Amount thereof, *Stark* 212–214——Opium and customs the next, *Stark* 132——Other sources, *Stark* 133–136.

Effect of the population upon the increase of the revenue, *Stark* 288, 289——Revenue from the Candeish province has fallen off, but less so than in provinces of the Deccan, *Hodges* 887——Very little variation in the amount of revenue collected for many years, *Hill* 1266——Increase in the revenue in Travancore by the abolition of certain monopolies, *Munro* 1435——How far revenue settlements renewable in amount, *Munro* 1463——Whether increase or decrease in the revenue in Goojeraut, *Barnewall* 1759——Amount of Government revenue fair in the Ceded and Conquered Provinces, *Trant* 2031.

The utmost vigilance would not, in all cases, secure to Government the precise amount to which they were entitled, *Trant* 2036.

Proportion of the gross produce of the land taken by the British Government, *Sykes* 2095–2098; *Campbell*, 2414–2416——Diminution in the revenue of the Dukhun, 1822–1828, *Sykes* 2101——Other branches of revenue of the Dukhun, besides the land revenue, *Sykes* 2124——Average of the whole revenue of the Dukhun viewed as a capitation tax, *Sykes* 2144——Means to be taken for improving the revenue and ameliorating the condition of the people in the Dukhun, *Sykes* 2150——Receipts from the territory of Delhi greatly increased, *Fortescue* 2256.

II. *Bengal.*

Revenue from salt therein, *Stark* 129–131, 212–214——Amount of revenue in districts not permanently settled, *Stark* 195——Increase or decrease in the revenue within the last few years, *Stark* 196, 197——List of collectorates under the Bengal Presidency while under the jurisdiction of the three boards of revenue and districts under a general board of revenue, *Stark* 320——Reasons why the transfer from the zemindary system at Bengal cannot be effected, *Stark* 341–343.

Revenue—continued.

III. *Madras.*

Other sources of revenue in Madras besides land, *Sullivan* 62, 63——Which would be improved if Europeans were allowed to settle and hold lands, *Sullivan* 64, 65——List of districts under the Madras Presidency that are under the strict zemindary settlement; those that are partly settled with mootahdars and ryots, and those entirely ryotwar, *Stark* 324——Transfer of lands in Madras from the mootahdary system to the ryotwar, *Stark* 341–343.

Reasons for their being greater facilities in Madras for managing in districts in different parts of the collectorate than in Bengal, *Stark* 353–358——Other sources of revenue at Madras are the stamps, abkaree, inland and sea customs, and town duties, *Stark* 389——Explanation of the sayer, abkaree and stamp duties, and their relation to those at Bengal, *Stark* 390–400——Different parts of Madras in which the revenue collected upon different, and what systems, *Campbell* 2353–2357.

IV. *Bombay.*

At Bombay the village system prevails except in certain districts under the ryotwar system, *Stark* 404——At Bombay the tax is higher than at Madras under the ryotwar system, consequently the improvement of the country has not been so rapid, *Stark* 405–407——Collection of the revenue at Bombay, *Stark* 408–413.

Intention of Government to proceed with the introduction of the ryotwar system into other parts of Bombay, *Stark* 417–419——Increase or otherwise of the Bombay revenue, *Stark* 453——Explanation of sayer, abkaree and customs duties, and their relation to those at the other presidencies, *Stark* 493–497.

Papers laid before the Committee.

1. Generally.

Circular letter from T. Hyde Villiers, esq. requesting information upon the state of the administration of revenue in India, *App.* p. 273——Answers thereto from James Mill, esq. *App.* p. 275——From W. M'Culloch, esq. dated 11 February 1832, *App.* p. 281——From W. M. Fleming, esq. dated 30 March 1832; from Thomas Fortescue, esq. dated 29 February 1832, *App.* p. 288——From H. G. Christian, esq. dated 19 March 1832, *App.* p. 290——From the Right hon. Holt Mackenzie, *App.* p. 295——From David Hill, esq. dated 28 Jan. 1832, *App.* p. 322——From J. A. Dalzell, esq. dated 1 March 1832, *App.* p. 324——From Sir John Malcolm, dated 31 May 1832, *App.* p. 331——From the Hon. Mount Stuart Elphinstone, dated 16 August 1832, *App.* p. 332——From W. Chaplin, esq. *App.* p. 335——From Captain Duff, dated 25 May 1832, *App.* p. 338.

Changes that have been effected in the system of reveuue administration in territories acquired since 1813, noticing new taxes imposed, or rates of taxation increased; also taxes collected by former Governments which have been abolished or abated; *Mill* p. 275; *Fleming*, p. 283; *Mackenzie*, p. 295–297; *Hill*, p. 322; *Dalzell*, p. 324; *Elphinstone*, p. 332; *Chaplin*, p. 335; *Duff*, p. 338.

Changes that have been effected in the revenue administration of territories in possession of the British Government in 1813, during the period since elapsed; specifying new taxes imposed or rates increased and taxes abolished or abated, *Mill*, p. 275; *Fleming*, p. 314; *Fortescue* p. 288; *Christian*, p. 290; *Mackenzie*, p. 297; *Chaplin*, p. 335; *Duff*, p. 338.

In instances of considerable increase of receipt how far the effect has been produced by better management, preventing evasion, or is in consequence of an aggravation of the general burthens, or of the assertion of public rights, which individuals had assumed, *Mill*, p. 276; *Fleming*, p. 283; *Fortescue*, p. 288; *Christian*, p. 291; *Mackenzie*, p. 304.

2. Bengal.

Statement of the gross receipts, charges and net receipts of the several main branches of the revenues of Bengal, 1811–12, 1830–31, *Mackenzie*, p. 320, 321.

Minute by the Governor-general (Lord Moira) on the revenue administration of the Presidency of Fort William, dated 21 September 1815, *App.* p. 67——Effect of revenue system upon the body of the people, *App.* p. 75——Advantages to the country which have resulted from the revenue administration, *App.* p. 85——Proposed modes of increasing the revenue, *App.* p. 87.

See also *Burmese Territories. Collection of Revenue. Collectors. Cuttack. Guicowar Territories. Mahratta Territories. Nerbudda Territories. Opium* I. *Rivers. Salt* XIII. *Saugur, Island of.*

REVENUE BOARDS.

1. *Generally.*
2. *Bengal.*
3. *Madras.*

1. *Generally.*

They are abolished in the Upper Provinces of Bengal, and the duties performed by commissioners, *Stark* 185——Establishment of two additional Boards in 1822, one for the Central and one for the Upper Provinces, the Board at the Presidency remaining charged with the Lower Provinces; abolition of the two additional Boards in 1829, and Commissioners of Revenue and Circuit appointed, by whom duties to be performed, the

Revenue Boards—continued.

1. *Generally*—continued.

Board at the Presidency remaining and being charged with general superintendence, *Mill*, p. 276——Boards of Revenue to be either abolished altogether or one general Board constituted at the Presidency, *Christian*, p. 290.

2. *Bengal.*

Advantages to Government from the administration of the Board of Commissioners, *App.* p. 68——Report from the Board of Revenue, Lower Province, to the Governor-general in Council, dated 25 July 1826, enclosing Report from the Collector of Jessore on the subject of the illegal acts and oppressions of Mahomed Ameer of Syedpore, *App.* p. 110.

3. *Madras.*

Animadversions by the Court of Directors upon the Board of Revenue at Madras, for having of their own accord issued instructions to collectors to form village leases for ten years; incorrect opinion formed by them of the Court's instructions, *App.* p. 398, 399.

Revenue and Circuit. See *Commisioners of Revenue and Circuit.*

Revenue Officers. Corruption of the revenue officers, *Munro* 1430–1432——Hereditary revenue officers have become obsolete, *Lewin* 2783, 2784.

See also *Natives.*

Rice. Statement exhibiting the quantity and value of rice, wheat and all other grain and pulse exported from the several ports of Bengal to the several ports and places on the Coromandel Coast in each year, 1792–3–1828–29, *App.* p. 533——Prices of grains, pulse and other articles, the ordinary consumption of artificers, servants, labourers, &c. at Poona in the Deccan, under the Peshwa's government, being a mean of five years, 1811–1815, and under the British Government in 1828, *App.* p. 664.

See also *Jungle.*

Rice Lands. In the rice lands of the Southern Concan the revenue is half the gross produce, *Elphinstone*, p. 334.

Rights. Rights of the cultivators in Travancore, *Munro, App.* p. 1425–1427——How far rights of ryots upheld by new purchasers under sales, *Tucker* 1872–1874——Limitation of rights put up for sale, *Trant* 2032–2035——Not the practice under native powers to sell the rights of the zemindars, *Trant* 2045——Which power should not be given up, but should only be resorted to in very extreme cases, *Trant* 2046, 2047——Nature of rights acquired by purchase of zemindaries, *Melville* 2457–2459——Great evils arising from the sale of certain lands, the actual rights passing thereby not being properly ascertained, and means taken to remedy the evil, *Mackenzie* 2657–2662——In whom the right to trees, &c. exists under sales for arrears, *Newnham* 2756, 2757.

See also *Ryots. Tenures. Zemindars.*

Rismud. See *Mahomed Ameer.*

Rivers. Source of revenue from tolls on rivers and canals, *Stark* 133——Increase of tolls on rivers to cover the expense of navigation, *Stark* 501–503——Number of rivers in the southern divisions, their dams, and annual revenue yielded by them, *Underwood* 2534–2540——How far the collection of tolls on navigable rivers and canals affect commerce, *Mill*, p. 280; *Fortescue*, p. 290; *Christian*, p. 294; *Mackenzie*, p. 296, 312; *Hill*, p. 323; *Dalzell*, p. 330; *Chaplin*, p. 336——Few rivers in the Deccan or in the southern parts of India are navigable far beyond their mouths; most of the larger ones, through broad, deep and rapid during the monsoons, are beds of dry sand with shallow water during the hot season, *Chaplin*, p. 337.

See also *Canals. Godavery. Irrigation.*

Robertson, T. C. Report from T. C. Robertson, esq., judge and magistrate, Cawnpore, to Mr. Chief Secretary Bayley, dated 9 September 1820, relative to the improper sale of lands for arrears, *App.* p. 156.

Rock Salt. See *Salt* VII. 2.

Ross, A. Opinion of A. Ross, fifth judge of the Sudder Dewanny Adawlut, on Mr. Harrington's proposed regulations for securing the rights of the ryots, *App.* p. 124.

Rum. Consumption of Bengal rum on board ship has decreased from the cheapness of English spirits, *Mackenzie* 951.

Rupees. See *Currency.*

Russell, G. E. Extract letter from G. E. Russell, esq., collector of the zillah of Masulipatam to the Board of Revenue, Fort St. George, dated 20 March 1819, on the subject of settlements and landed tenures, *App.* p. 359.

Russudee Jummas. Discussion upon the subject of Russudee Jummas, *App.* p. 74.

Ryots.

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally.*

The right of the ryot is the greatest right in the country, but it is an untransferable right, and it is questionable whether the ryot or the government can transfer it; ryots leaving

Ryots—continued.

1. *Generally*—continued.

leaving their lands and returning will always have them delivered up to them, *Rep.* p. 66 ——The ryot has all the rights of the landlord in this country, *Sullivan* 19——The proprietor of the land is its cultivator in most instances, *Sullivan* 20——Improvement of the ryots shown by outlay of capital in the improvement of the land, *Sullivan* 21——Benefit to the ryot holding directly from the government and communicating with the government agent, *Sullivan* 26——Ryots punctual in their payments, *Sullivan* 27; *Munro* 1430–1432——Ryotwar system has produced no material change in the habits or clothing of the people, *Sullivan* 38, 39——Impatience of the people of new taxation, *Sullivan* 50——Advances to ryots prevail all over India, but less under the ryotwar system, *Sullivan* 97.

Government has not the means of preventing extortion by the zemindars over the ryots, *Sullivan* 98, 99——Different opinions held by the Courts as to the rights of the zemindars over the ryots, *Sullivan* 100, 101——Ryots unable to protect themselves against the zemindars, *Sullivan* 102; *Fortescue* 2293–2296——Their condition worse since 1793, from the power of the zemindars, *Stark* 220, 221——Inference as to the condition of the ryots from the increase in the abkaree duties, *Stark* 228, 229——Witness's impression that the cultivators of the soil are worse off under the zemindars than under the management of government officers, *Hill* 1277——Oppression of cultivators arises from the disorder of the affairs of the zemindars and from the former being at their mercy, *Hill* 1278.

Rights of the cultivators in Travancore, *Munro* 1425–1427——Condition of the cultivators in Vizagapatam and Ganjam, *Alexander* 1561, 1562——How far ryots removable at the pleasure of the zemindar, even though they had paid their assessment, *Alexander* 1567–1570——Improvement in the state of the cultivators in Goojeraut, *Barnewall* 1760 ——Condition of ryots better under the permanent settlement, *Tucker* 1835–1837——How far rights of the different cultivators of the land were ascertained and recorded previous to establishing the permanent settlement in 1793, *Tucker* 1856, 1857——How far rights of original cultivators can be restored without the assistance of canoongo or village registrar, *Tucker* 1891; *Trant* 2073–2076.

Extent of capital of the ryots, *Sykes* 2200——Not much oppression of the ryots by the collectors in Delhi, *Fortescue* 2246, 2247——Situation of cultivators in Delhi comfortable, *Fortescue* 2266, 2267——Cultivating proprietors in Delhi in a better situation and more independent than those in the lower provinces of Bengal, *Fortescue* 2272, 2273——Desirable that the rights of ryots should be fixed and recorded, *Fortescue* 2302, 2303——Cultivators do not hope the overthrow of British power to restore their rights, *Fortescue* 2305——Rights of the ryot under the Mahomedan law, *Fortescue* 2306–2308——Examination upon the rights of the ryot over those of the zemindar, *Fortescue* 2309–2317——The only intention of Government by their regulations was to transfer their public right to revenue from the land, and not to interfere with private rights existing in the soil, *Campbell* 2365——Private rights existing in the Northern Circars have generally been preserved, *Campbell* 2366.

Difficulties of cultivators obtaining easy redress for grievances against the zemindars in courts of judicature, *Melville* 2463–2466——Examination upon the steps that might be taken to restore to the cultivators in Bengal the advantages they have lost in consequence of the permanent settlement in Bengal, *Mackenzie* 2671, 2672——How far rights and privileges of cultivators recognized by revenue collectors, and previously by Native Governments, *Newnham* 2692, 2693——Native cultivators in a different situation as to payment of revenue under the Mussulman Government and under their own Native Government, *Newnham* 2694——Manner in which the rights of the ryot to the land are stronger than any other right in the country, *Newnham* 2696, 2697.

Rights of ryots have never been acknowledged by the British, *Newnham* 2701, 2723 ——Condition of the ryot has not improved under British Government, *Newnham* 2735, 2736——Security of the ryot indispensable to the general prosperity of the country, and how it might be effected, *Newnham* 2738–2745——How far anxiety expressed by the Company for the good condition of the ryots has been followed up by the Government of India, *Newnham* 2767–2773——Necessity for Government agents being in direct communication with the ryots, *Newnham* 2776——Ryots claim support from Government in cases of calamity, *Newnham* 2777——How far the rights of the ryots preserved to them under the permanent settlement, *Colebrooke* 2865.

2. *Papers laid before the Committee.*

Observations upon the shares of the different description of cultivators, and manner in which the more wealthy have to make good the deficiency of revenue of the smaller ones, *Fleming*, p. 283——Observations upon the condition and character of the ryots; different classes of them and of their rights and tenures, *Fleming*, p. 284; *Christian*, p. 293——Intention of Government that existing rights of ryots under the permanent settlement should remain untouched; those rights not defined by Government, or clearly understood by European officers; extent of those rights; incompetency of Courts, and difficulty of prosecuting rights at a distance, and when village establishments have been broken up and their documents no longer available, *Fortescue*, p. 288, 289.

Prosperity of the cultivating community has not been advanced to answer the expectations entertained, or the sacrifices made; though much general and rational good has been

Ryots—continued.

2. *Papers laid before the Committee*—continued.

been the result in the Lower Provinces under the permanent settlements; dissatisfaction felt in the Western Provinces from the inequality of settlements; attention must be paid to the condition of the ryot to confer lasting happiness on India, *Fortescue*, p. 289——Observations upon the rights of ryots under the zemindary settlement adopted in the in the Western Provinces, *Christian*, p. 292——Difficulties in the way of ascertaining the rights and tenures of ryots and others connected with the land, *Mackenzie*, p. 298, 299——Rights of the ryots in the Madras Presidency under the ryotwar settlement, *Dalzell*, p. 326——Particulars as to their rights as cultivators, *Campbell*, *App.* p. 11, 13, 15, 16——Want of a clear perception of the two distinct rights of zemindar and ryot, which gave rise to the chief errors committed at the period of the zemindary settlement, *Campbell*, *App.* p. 13.

Observations upon the condition of the ryots in Jagheery and large estates, *App.* p. 83——Extract revenue letter from Bengal, dated 7 Oct. 1815, relative to the rights of the peasantry in the Ceded and Conquered Provinces, *App.* p. 91——Another letter, dated 15 January 1819, *App.* p. 92——Extract revenue letter from Bengal, dated 17 July 1818, relative to the fixed rates of the ryots, *App.* p. 101——Extract revenue letter to Bengal, dated 9 May 1821, in reply, *App.* p. 101——Extract from another revenue letter from Bengal, dated 1 August 1822 on the same subject, *App.* p. 104——Extract revenue letter to Bengal, dated 10 November 1824, on the same subject, *App.* p. 105——Extract revenue letter from Bengal, dated 26 June 1828, on same subject, *App.* p. 106.

Proposed regulation by Mr. Harrington for maintaining the rights of Khoodkast, Chupperbund, and other resident ryots, who by prescriptive usage are entitled on certain conditions to the permanent occupancy of the lands cultivated by them within the limits of the village in which they reside, *App.* p. 117——Opinion of Mr. Leycester, senior judge of the Sudder Dewanny Adawlut thereon, *App.* p. 123——Opinion of Mr. Ross, fifth judge thereupon, *App.* p. 125.

Correspondence and documents respecting the protection of ryots, *App.* p. 437——Extract revenue letter from Fort St. George, dated 6 July 1821, respecting legislative measures proposed for the protection of ryots, *App.* p. 437.——Extract revenue letter to Fort St. George, dated 18 August 1824 on same subject, *App.* p. 443——Extract from the proceedings of the Board of Revenue, under date 27 November 1820, as to measures necessary to be taken for protection of ryots, *App.* p. 437.

See also *Cesses. Irrigation. Prices. Ryotwar Settlement. Tenures. Zemindars. Zemindary Settlement.*

RYOTWAR SETTLEMENT.

1. *Generally.*
2. *Comparison with the Zemindary Settlement.*
3. *Comparison with the Village Settlement.*
4. *Papers laid before the Committee.*

1. *Generally.*

Description of the ryotwar settlement, *Rep.* p. 62——It is the best calculated to secure the prosperity and comfort of the great body of the people, *Rep.* p. 65——Particulars as to the ryotwar settlement in the Madras territories, *Rep.* p. 67——Is the only permanent setttlement of the land revenue, *Sullivan* 12——A survey is necessary, *Sullivan* 14——Europeans incompetent to make survey; natives, if properly selected, take admeasurements with great accuracy, *Sullivan* 16, 17——Principle of the ryotwar system is a permanent assessment of land tax, *Sullivan* 18——Irrigated lands pay a higher tax, *Sullivan* 22, 23——Benefit to the ryot holding directly from the Government, and communicating with the Government agent, *Sullivan* 27——Person at the head of such revenue must be of great experience, *Sullivan* 28——Assessment of subdivisions of land, *Sullivan* 29, 30——Average amount of the Government rent, *Sullivan* 31.

Proposition for lowering the present rent, and putting it on again in time of war, *Sullivan* 46——Increase of confidence in the present system, *Sullivan* 37——Has produced no material change in the habits or clothing of the people, *Sullivan* 38——Revenue will increase under the ryotwar system, if the assessment is not too high, *Sullivan* 42, 45——Considerable portion of territory has fallen under the ryotwar system from orders for the purchase of zemindary rights, *Sullivan* 43——Provision under the ryotwar system for Government participating in waste lands when brought under cultivation, *Sullivan* 49——Feeling in the Indian Government and the ryots, that where the ryotwar system is introduced it cannot be violated, *Sullivan* 59, 60.

Introduction of the ryotwar system upon a low assessment will increase customs and excise, *Sullivan* 61——It is the only system by which justice can be done to the people, *Sullivan* 90——Advances to ryots prevail less under the ryotwar system, *Sullivan* 91——It is the most productive to the revenue, *Sullivan* 103, 104——Provinces of Arcot are under the ryotwar system, *Sullivan* 107——Also the ceded provinces under the Madras territory, *Sullivan* 108——Difference in the expense of collection between the zemindar and ryotwar systems, *Sullivan* 109–111——References to documents connected with the ryotwar and other systems, *Sullivan* 126——Places in the Bengal Presidency where the ryotwary system prevails, *Stark* 152–156.

Reasons

Ryotwar Settlement—continued.

1. *Generally*—continued.

Reasons why the ryotwar system cannot be successfully introduced at Bengal, *Stark* 161——Opinion as to the introduction of the ryotwar system, *Stark* 170, 171——Comparative benefits of the ryotwar system at Madras over the permanent settlement at Bengal, *Stark* 313——Reasons for substitution of the ryotwar system for the village settlement in Coimbatoor and the Arcots, *Stark* 317——Extent of the ryotwar system, and beneficial effects of it under a low assessment, *Stark* 323–326——Necessity of abandoning the attempt of the ryotwar system in the Northern Circars, *Stark* 327——Wish of the Court to introduce the ryotwar system, and method of making surveys for the purpose, *Stark* 329–333——Necessity of a correct survey, that it does not put too high a value on the land, *Stark* 334, 335——Full revenue usually paid upon the land under it, *Stark* 336, 337.

Opinion as to the ryotwar system conferring a saleable value on the lands, *Stark* 339, 340——Benefit of the ryotwary system in adjusting individual rights, *Stark* 372–374——Imperfect data upon which the ryotwary settlement established in the Candeish province, *Hodges* 838–843——Settlement made individually with each ryot, *Hodges* 851——From the difficulty of defining the rights and tenures to the land, all revenue systems must be founded on that of the ryotwarry, *Hill* 1231, 1232——The ryotwarry system does not prevent the Government from correcting its errors, *Hill* 1233——It is only permanent by being well executed, *Hill* 1234–1236——Districts that were first subjected to the ryotwarry system, *Hill* 1237, 1238.

But that system gave way in those districts to a zemindary settlement, which failed, *Hill* 1239, 1240——Opinion of Sir Thomas Munro, that the ryotwarry assessment should be a moderate one, *Hill* 1241, 1242——In the ryotwarry settlement, the precise proportion of assessment to be affixed to each division of land is ascertained by the Government, *Hill* 1243——Under a ryotwarry settlement there is a detailed survey on the land, or a reference to the village accounts, as a temporary substitute, *Hill* 1244——Advantage under a ryotwarry system of having an assessment proportioned to the land, *Hill* 1245, 1246——Rate, assessment bears to the produce of the land in a ryotwarry settlement, *Hill* 1247, 1251——Greatest abilities required to work the ryotwarry system in the first instance, *Hill* 1252, 1254——Preference in favour of the ryotwarry system, *Hill* 1253.

Extent the ryotwarry settlement prevails in the Presidency of Madras, *Hill* 1265——Ryotwarry settlement preferred by natives to the zemindary settlement, *Hill* 1279, 1280——System of assessment on the land in Trevancore, *Munro* 1411–1414, 1416–1420——Beneficial effects of the ryotwar system under an efficient collector, *Munro* 1482–1485——Practical execution of the system becomes easier every year, *Munro* 1486——Nothing in the situation of Travancore and Cochin that would render the introduction of the ryotwar system inexpedient, *Munro* 1488——From the wild state of the country in Vizagapatam the ryotwar system totally inapplicable to it, *Alexander* 1571–1581——Description of the ryotwar settlement prevalent in Bengal, *Barnewall* 1780, 1781——Preferable under a ryotwar system to collect the revenue through the potail, than the individual cultivator, *Barnewall* 1782–1784.

Manner of paying the potail for collecting the revenue, *Barnewall* 1785——Whether assessment under the ryotwar system too high, *Sykes* 1984——Examination upon the ryotwar system, and variations in the amount of assessment, *Campbell* 2408–2413——Simple nature of the ryotwar system, when introduced, and how far difficulties in the way of its introduction, *Campbell* 2417–2420——Advantages of the ryotwar system over others, and report by witness thereupon to Sir Thomas Munro, *Campbell* 2424–2428——It prevails in Malabar and Canara, *Lewin* 2780——Which was handed down by Tippoo, and carried on by Sir Thomas Munro, *Lewin* 2781, 2782——Ryotwar system peculiarly adapted to Malabar and Canara, *Lewin* 2851, 2852.

2. *Comparison with the Zemindary Settlement.*

Difference in the rights of the purchasers under the zemindary and ryotwar systems, *Stark* 365–371.

3. *Comparison with the Village Settlement.*

Comparative advantages and disadvantages of the ryotwar and village systems, *Rep.* p. 67; *Sykes* 1952.

4. *Papers laid before the Committee.*

Ryotwar system prosecuted at Madras on the expiration of the village leases throughout the territory, with only a few exceptions, with a reduction of 25 per cent. upon the survey assessment, *Mill*, p. 276——Reasons for its being impossible to introduce the ryotwar settlement into some of the villages in the Western Provinces, *Christian*, p. 292——Resolution, that in all cases of re-settlement, the assessment should be made on the ryotwar system, and difficulties attending it, *Mackenie*, p. 298——Since 1813, ryotwar settlements have become universal wherever Government has been enabled to adopt them, *Hill*, p. 322——Ryotwar system generally substituted for village leases; advantages thereof; is more expensive than any plan where middlemen employed, *Dalzell*, p. 325——Advantages of the ryotwar settlement in a new district; necessity for a complete measurement, classification and assessment of lands; it is the best safeguard of the people in regard to payment of revenue, *Duff*, p. 339.

Ryotwar Settement—continued.

4. *Papers laid before the Committee*—continued.

Observations upon the advantages attending the ryotwar settlement, *App.* p. 29——Districts into which this assessment was first introduced by Colonel Reid, and afterwards extended by Sir Thomas Munro, *Campbell, App.* p. 31——Particulars respecting the ryotwar field assessment, *Campbell, App.* p. 34——Particulars respecting the present or modified ryotwar settlement, *Campbell, App.* p. 37——Manner in which the modified ryotwar assessment is conducted by annual settlements in the Madras Presidency, *Campbell, App.* p. 41——Objections that have been urged against the settlement, and answers thereto, *Campbell, App.* p. 42——Observations showing the impracticability of ryotwar settlements, *App.* p. 70——Instructions of Sir Thomas Munro's government respecting a ryotwar survey in Tanjore, *App.* p. 532.

See also *Cesses. Concealment of Land. Land Revenue. Mootahdary Settlement. Natives. Revenue. Settlements. Zemindary Settlement.*

S.

Salem and Baramahl. Period at which these districts were first ceded to the Company, and system of revenue administration adopted therein, *App.* p. 31.

SALES:

I. *Generally.*

II. *Papers laid before the Committee.*

1. Generally.
2. Relating to Bengal Lower Provinces.
3. Relating to Bengal Upper Provinces.
4. Relating to Special Commission for redress of grievances through Sales.

I. *Generally.*

Sales for recovery of arrears have decreased from orders from home authorities not to sell but in extreme cases, *Stark* 191, 192——Plan adopted by Government to prevent the sale of ancient zemindaries, which might affect the peace of the country, *Hill* 1275, 1276——Disturbances would arise if Government sold ancient zemindaries for arrears of revenue, *Hill* 1321, 1322——New zemindaries have all been sold, *Hill* 1323–1327——Not much sale of property for arrears among the old zemindars, *Alexander* 1536——Land in the newly created zemindaries frequently changed hands, but not among the old established ones, *Alexander* 1543–1545——Property in the newly constituted zemindaries seldom changed hands among proprietors, but only in cases of Government sales for default of revenue, *Alexander* 1563–1566——Extent to which zemindaries have changed hands since 1793, *Fortescue* 2318–2321.

Means of recovering arrears by sale of estates, *Tucker* 1845–1847——Whether preferred by the zemindars to corporeal punishment, *Tucker* 1848, 1849——Extent to which sale of estates for arrears had taken place prior to 1799, *Tucker* 1860–1863——By whom purchased, *Tucker* 1864, 1865——How far rights of the ryots upheld by new purchasers, *Tucker* 1872–1874——Necessity to give notice to defaulter of intended sale, *Tucker* 1886——Limitation of rights put up for sale, *Trant* 2032–2035——Sales in certain zemindaries through malversation of collector and how far sales held to be legal, *Trant* 2038–2044——Not the practice under native powers to sell the rights of zemindars, *Trant* 2045——Which power should not be given up, but should only be resorted to in very extreme cases, *Trant* 2046, 2047——Examination upon the number of sales of estates since the introduction of the permanent settlement, and upon the difference between estates advertized for sale and actually sold, *Trant* 2341–2347; *Mackenzie* 2598–2604.

Examination upon the sale of estates for arrears, disturbances in consequence in the Hill districts in the Northern Circars, and re-possession given by Government to ancient zemindars, *Campbell* 2376–2381——Discontent arising from the sales of zemindaries, *Melville* 2457–2459——Nature of rights acquired by purchase of zemindaries, *Melville* 2460–2462——How soon notice of sale takes place after default, *Mackenzie* 2605–2607——Revenue officers prohibited from purchasing, *Mackenzie* 2609——How far prohibition effectual, *Mackenzie* 2611——Sales are now conducted fairly, *Mackenzie* 2610——How far value of land ascertained at the time of sale, *Mackenzie* 2612–2614——Sales generally realize more than the Government arrears, *Mackenzie* 2635.

Great evils arising from the sale of certain lands, the actual rights passing thereby not being properly ascertained, and means taken to remedy the evil, *Mackenzie* 2657–2662——Proportion of the country in the ceded districts that has been sold or put up to sale, *Newnham* 2715–2719——Native officers of Government, or persons acting under them, have generally been the purchasers, *Newnham* 2720——Those purchases chiefly upset by a commission appointed in 1821, *Newnham* 2721, 2722——In whom the right to trees exists under sales for arrears, *Newnham* 2756, 2757——Whether collusive sales frequent, *Newnham* 2759——Means of compelling payment of arrears if sales discontinued, *Newnham* 2761.

Sales—continued.

II. *Papers laid before the Commmittee.*

1. Generally.

Few sales in Behar from the revenue authorities being averse to have recourse thereto; causes of sales formerly and manner of agreeing with different shareholders, *Fleming*, p. 283——Many of the sales which occured in Bengal soon after the establishment of the permanent settlement arose from the mismanagement of the zemindars, *Fleming*, p. 285——Evils of adopting the process of sales for recovery of arrears of more consequence than a high assessment, and in recently acquired territories the practice should be discontinued, *Christian*, p. 293——Important change in the revenue management of the country by the disuse in the unsettled districts of the process of sale, and the establishment of a special tribunal for remedy of wrongs sustained through former sales, and the definition of the legal effects of a public sale, *Mackenzie*, p. 302.

Evils of the law regarding sales for arrears of revenue by cancelling engagements between defaulting zemindars and ryots, by giving advantages to auction over private purchasers and otherwise, operating to the disadvantage of the ryots; modifications that have been made therein, *App.* p. 17–25——Proceedings upon the sale of a whole zemindary for the arrears of one of the proprietors, hardship on the others; legal proceedings taken in consequence; arrangement made with Government, and amount paid for the restoration of the lands, *App.* p. 20–22——Number of zemindaries sold in the lower provinces of Bengal, 1815–1825; amount of jumma assessed on them, and sale price, *App.* p. 23.

Observations tending to show the inexpediency of sales of land for arrears of revenue, *App.* p. 79——Extract Minute by Mr. Dowdeswell, late senior member of the Board of Revenue upon the difficulty experienced in effecting sales for the recovery of arrears of assessment, *App.* p. 135——Letter from the Board of Commissioners in Behar and Benares to the Governor-general in Council relative to the sale of the estate of Chunder Narrain Roy, *App.* p. 145.

2. Relating to Bengal Lower Provinces.

Correspondence relating to the sale of landed tenures, Lower Provinces, *App.* p. 128——Extract revenue letter from Bengal, dated 27 October 1793, stating that only a small proportion of lands advertized to be sold for arrears, are actually sold, *App.* p. 128——Another letter, dated 18th August 1798, stating the relinquishment of the power of confining landholders for arrears, and consequent necessity for advertising lands, *App.* p. 128——Another letter, dated 20th August 1795, with statement of lands advertized and sold in 1794, *App.* p 128——Another letter, dated 1st May 1796 on same subject, containing a further statement, *App.* p. 129——Another letter, dated 31st August 1797, containing a further statement, *App.* p. 129——Another letter, dated 23d September 1798, containing a further statement, *App.* p. 130——Another letter, dated 31st October 1799, relative to passing Regulation VII. 1799, giving landlords a more simple process of recovery, and giving revenue officers more summary powers, *App.* p. 131——Another letter, dated 5th March 1800, on the same subject, *App.* p. 123.

Another letter, dated 1st March 1805, relative to lands sold 1803–4, *App.* p. 133——Another letter, dated 7th February 1807, upon the number of years purchase land sold for, *App.* p. 134——Another letter, dated 21st August 1806, with statement of lands advertised and sold; facility with which land revenue collected and limited extent of public sales, *App.* p. 134——Another letter, dated 14th December 1811, enclosing further statement, *App.* p. 134——Another letter, dated 7th October 1815, relative to the difficulty of estimating the rent payable to the zemindars from estates exposed to public sale for arrears, *App.* p. 136——Other letters containing further statements of land advertised and sold, dated 4th July 1817, and 17th July 1818, *App.* p. 137——Another letter, dated 1st August 1822 on same subject, *App.* p. 138——Another letter, dated 30th July 1823, on same subject, and relative to the sale of an estate in Zillah Ghazeepore, *App.* p. 139——Another letter, dated 26th June 1828, on the subject of sales, *App.* p. 148——Another letter, dated 15th September 1830, on the same subject, *App.* p. 150.

Extract revenue letter to Bengal, dated 21st March 1806; desiring information relative to the number of years purchase lands sold for, *App.* p. 133——Another letter, dated 28th October 1814, on same subject, *App.* p. 135——Another letter, dated 8th April 1817, on same subject, *App.* p. 136——Another letter, dated 21st March 1821, on same subject, and on the difference between advertisement for sale and sale, *App.* p. 137——Another letter, dated 10 November 1824, on same subject, *App.* p. 139——Another letter, dated 11th July 1827, on the defective state of the law relating to sales, *App.* p. 146——Another letter, dated 1st June 1831, on same subject, *App.* p. 149——Dates of regulations respecting sales of land for arrears, *App.* p. 150.

3. Relating to Bengal Upper Provinces.

Correspondence and documents respecting the sale of landed tenures in the upper provinces, *App.* p. 150——Extract revenue letter from Bengal dated 17th July 1818, relative to advertisements and sales, and generally, *App.* p. 150——Another letter, showing number of sales and amount of jumma, 1813–14, and 1817–1821, *App.* p. 851——Further letters, dated 31st May 1827; and 16th August 1827, on same subject, *App.* p. 154.——Another letter, dated 7th July 1829, on same subject, *App.* p. 155.

Sales—continued.

II. *Papers laid before the Committee*—continued.

3. Relating to Bengal Upper Provinces—*continued.*

Extract revenue letter to Bengal, dated 1st August 1821, relative to sales, *App.* p. 151——Another letter, dated the 29th September 1824, on same subject, *App.* p. 153——Another letter dated 10th December 1823, on the subject of Regulation X. 1818, *App.* p. 153——Another letter, dated 9th February 1831, *App.* p. 154——Another letter, dated 1st June 1831, *App.* p. 155.

Report from T. C. Robertson, esq., judge and magistrate, Cawnpore, to Mr. Chief Secretary Bayley, dated 9th September 1820, *App.* p. 156——Minute by James Stuart, esq., dated 29th September 1820, *App.* p. 161——Letter from the Board of Commissioners, dated 18th September 1810, reporting on certain cases, *App.* p. 162——Letter to the Board of Commissioners, dated 16th October 1810, in answer, *App.* p. 163——Extract letter from Mr. J. Fortescue, the judge and magistrate of Allahabad, to the address of Mr. C. M. Ricketts, the secretary to the Governor-general, dated 1st September 1814, *App.* p. 163——Extract from Mr. Secretary Mackenzie's memorandum on the settlement of the Ceded and Conquered Provinces, *App.* p. 165.

4. Relating to Special Commission for redress of Grievances through Sales.

Papers relating to the special commission to remedy improper sale of tenures in the Upper Provinces, *App.* p. 156——Resolution dated 27th February 1821, giving instruction to commissioners appointed under Regulation I. 1821, *App.* p. 167.

Notes on the proceedings of the government of Bengal, respecting the enactment of Regulation I. 1821, appointing special commissions in the Ceded and Conquered Provinces, for the redress of grievances caused by the illegal and wrongful transfer of lands by public sale for recovery of the land revenue, *App.* p. 178.

Extract revenue letter from Bengal, dated 10 August 1821, relative to the appointment of the commission, *App.* p. 170——Another letter, dated 30th July 1823, on the operations of the commission, *App.* p. 171——Another letter, dated 31st May 1827, on the same subject, *App.* p. 172——Extract revenue letter to Bengal, dated 2d January 1829, on the appointment and operations of the special commission, *App.* p. 192

See also *Settlements. Villages.*

SALT.

- I. *Adulteration thereof.*
- II. *Agency.*
- III. *Bengal.*
- IV. *Ceylon.*
- V. *Consumption thereof.*
- VI. *Coromandel.*
- VII. *English.*
    - 1. Manufacture of
    - 2. Exportation of.
    - 3. Freight of.
    - 4. Import of into India.
- VIII. *Export and Import thereof.*
- IX. *Free Trade therein.*
- X. *Manufacture thereof.*
- XI. *Price thereof.*
- XII. *Qualities thereof.*
- XIII. *Revenue therefrom.*
    - 1. Generally.
    - 2. Papers laid before the Committee.
        - i. Generally.
        - ii. Bengal.
        - iii. Bombay.
- XIV. *Sale thereof.*
- XV. *Smuggling thereof.*

I. *Adulteration thereof.*

Adulteration of salt by dealers, *Mackenzie,* 1003, 1140; *Hill* 1359, 1360——Not much complaint of adulteration in Vizagapatam, *Alexander* 1642——Adulteration takes place after it is cleared from the Company's goolahs, *Bayley* 1650, 1651; *Lewin* 2833.

II. *Agency.*

Six manufacturing agencies, *Stark* 202——Their establishments, *Stark* 203, 206——Number and names of salt agencies in Bengal, *Mackenzie* 977——Reduction of commission of salt agents at Bengal, *Tucker* 813——Disadvantages attending private agency for the manufacture of salt, *Tucker* 828——Extension of Government agencies along the whole line applicable to the manufacture, *Mackenzie,* 1150, 1151.

III. *Bengal*

Salt—continued.

III. *Bengal.*

Names of the principal salt manufactories in the Bengal provinces, *Tucker* 506——Method adopted by the Company for obtaining the salt, *Tucker* 507, 508——Number of salt agents, and amount of their commissions, *Tucker* 512–516——Extent of limits of the supply from Calcutta, *Tucker* 554.

IV. *Ceylon.*

Salt produced in the northern parts of Ceylon might be made a profitable export to Bengal; reasons for thinking it was once supplied therefrom, *Colebrooke* 2866–2868——Comparison between that and Coromandel salt, *Colebrooke* 2869–2871——At how much less price salt could be exported from Ceylon than the coast, *Colebrooke* 2872——Ports from which it may be exported, *Colebrooke* 2873——Obstructions thereto arise with the Bengal Government, *Colebrooke* 2874.

Supply of salt to the inhabitants of Ceylon is a Government monopoly more strictly enforced than under the Dutch Government, *Colebrooke* 2875——Advantageous to give up the monopoly and introduce a better mode of collecting the revenue, *Colebrooke* 2876——Footing upon which the salt monopoly stands in Ceylon, *Colebrooke* 2878——If export trade allowed salt should be exported from Ceylon duty free, *Colebrooke* 2880–2883.

V. *Consumption thereof.*

Estimated consumption of salt in Bengal, and manner in which the salt tax prevents consumption, *Tucker* 826——How far natives would consume more salt if cheaper, *Mackenzie* 1015——Consumption would increase to the extent duty reduced, *Hill* 1371——Salt not used for agricultural purposes or for salting provisions, *Hill* 1373.

Price of salt in the districts of Vizagapatam does not much affect the consumption, *Alexander* 1637–1640——If the price decreased, the consumption in the territories supplied by the Bengal market would increase, *Bayley*, 1647–1649——Malabar is supplied with salt entirely by Bombay, *Lewin* 2824——Proposition for increasing the consumption and supply of salt, *Mackenzie*, p. 311.

VI. *Coromandel.*

Advantages to be derived from the importation of Coromandel salt instead of the manufacture of Bengal salt, *Tucker* 524, 525, 538–541, 607——Importation by permit, and nature thereof, *Tucker* 528–530——It can always be imported at a lower rate than manufactured at Bengal, *Tucker* 531——Difference in the quality of Bengal and Coromandel salt, *Tucker* 532——Coromandel salt is not refined, but is adulterated before it reaches the consumer, *Tucker* 533–535.

Increase in the importation of coast salt into Bengal from rise in the price, *Tucker* 813——Objection to the entire substitution of Coromandel salt for that of Bengal manufacture, *Tucker* 813——Duty paid on importation of coast salt, *Tucker* 819, 820——Manufacture of Coromandel salt, and manner of its supply from Madras to Bengal, *Mackenzie* 1016, 1017——In the event of establishing an excise duty, it would be an advantage to charge the duty on Coromandel salt to Madras, *Mackenzie* 1029——Home authorities generally favourable to a large and regular supply of salt from the coast, *Mackenzie* 1141——Manufacture of coast salt admits of increase, *Hill* 1334–1336.

Amount of present supply to Bengal, *Hill* 1337, 1351, 1352——Description of ships that convey the salt to Bengal, *Hill* 1338, 1339——And of those which convey it from Madras to Bombay, *Hill* 1340——Salt sometimes taken in ballast from Madras to Bengal, *Hill* 1341——Extent of district on the coast for the manufacture of salt, and simple process of manufacture, *Hill* 1343, 1344——Other sources of supply within the Madras territories besides the western coast, *Hill* 1374——How far the consumption of Coromandel salt has increased, *Bayley* 1675–1680.

VII. *English.*

1. Manufacture of.

It is manufactured from brine springs, *Reid* 622——Counties which supply the home market, *Reid* 634——Brine in the red marle districts of England inexhaustible, *Reid* 635——Difference in the manufacture for different markets, *Reid* 639, 640——Process of manufacture for exportation, *Reid* 641, 642——No animal matter used to purify salt, *Reid* 643–645, 648, 650——Excise regulations in England, *Reid* 698–700——Method of refining salt in England would prevent Hindoos using it for fear of contamination, *Tucker* 815, 816.

2. Exportation thereof.

Quantity of salt shipped at Liverpool last year, *Reid* 621, 633, 647–649——To what countries salt exported, *Reid* 624–632——Increase might be made in the exportation of salt without increasing the price, *Reid* 636–638——Cost of rock salt prevents much exportation, *Reid* 646, 651——Salt not liable to damage from a long voyage, *Reid* 664

Salt—continued.

VII. *English*—continued.

Is shipped in bulk, *Reid* 665——Salt imported from England into Scotland and Ireland, *Reid* 697.

3. Freight thereof:

Benefit of salt as a freight to India, *Reid* 654–658, 707–714——Rate of freight of salt to different parts of America, *Reid* 661–663——Difference in the rate of freight of salt to New South Wales from London and Liverpool, *Reid* 666, 667.

4. Import of, into India:

Examination upon the importation of English salt, and prejudice of the natives against its use, *Tucker* 573–578, 602–606——Objections to the supply of salt from England to India, *Tucker* 813——Benefits of British salt being admitted into India, *Reid* 652——Calculation of the sale price of British salt at Calcutta, *Reid* 653——Difficulties at present in the way of importing British salt to India, *Reid* 678–686, 692.

If importation of British salt allowed, it would go further into the interior than the Company's salt has done, *Reid* 692——Private individuals manufacturing salt could supply the consumer cheaper and with a better article, *Reid* 706——English salt allowed to be imported into Bombay at moderate duty, *Tucker* 813——More labour and capital would be employed by supplying any increaased demand for salt from local sources than from England, *Tucker* 827——Importation from Liverpool would interfere with the coasting-trade from Madras to Calcutta, *Tucker* 828——How far English salt might be imported under a customs duty, *Mackenzie* 1030.

Small importations from England in consequence of the high duty, *Mackenzie* 1031——Reasons for prohibitory regulations against imports from this country, *Mackenzie* 1033——No difficulty in private merchants trading in salt to India, if duty on importation reduced, *Mackenzie* 1034——Manner in which an experiment might be tried of allowing salt to be exported to Bengal from Liverpool, upon a similar system as that upon importation from Madras to Bengal, *Mackenzie* 1126–1128——Worth trying the experiment whether a supply from England, or manufacture by Englishmen, could be obtained cheaper and better than the native Bengal manufacture, *Mackenzie* 1138, 1139——Little difficulty in collecting an excise revenue upon salt imported from England, *Hill* 1361.

VIII. *Export and Import thereof:*

It comes from Malabar or the Coromandel coast, *Stark* 382, 383——Principal export of salt from Madras is to Bengal, *Stark* 384——Quantity imported from Madras, *Tucker* 536, 537——Comparison of distances of the transport of salt from Bengal and the westward, *Tucker* 561–564——From what places salt imported, *Tucker* 582–584——Duty paid on importation, *Tucker* 813——On what the cost of conveyance into the interior depends, *Reid* 690——At what point of the river the western salt competes with that from Calcutta, *Reid* 691.

Reason for the payment of tribute to the French and Danes to prevent their importing salt into certain ports, *Tucker* 813, 814——Duty at which foreign salt allowed to be imported into Bengal, *Tucker* 817, 818, *Bayley* 1669–1674, *Mackenzie*, p. 296——Description of ships that convey the salt to Bengal, *Hill* 1338, 1339——And of those which convey it from Madras to Bombay, *Hill* 1340——Salt sometimes taken in ballast from Madras to Bengal, *Hill* 1341——Amount of export of salt from Madras to Bengal, *Hill* 1337, 1351, 1352——Salt produced in the northern parts of Ceylon might be made a profitable export to Bengal; reasons for thinking it was once supplied therefrom, *Colebrooke* 2866–2868——Western salt prohibited from Behar and Bengal, *Mackenzie* 2955, 2956.

IX. *Free Trade therein:*

Observations relative thereto, *Rep.* p. 69——Objections in the way of free trade in salt, *Mackenzie* 1129, 1130——Necessity for attending to cheapness and goodness of supply, *Mackenzie* 1131–1134——How far permitting a free import would be a breach of government engagements with the merchants, *Mackenzie* 1135, 1136——Government could not try the experiment without immediate loss, *Mackenzie* 1137, 1138——Difficulties in the way of free manufacture under excise regulations, *Mackenzie* 1153, 1154, 2974–2976.

How far large capitalists would supersede government in making advances; and those receiving advances would elude the vigilance of officers, *Mackenzie* 1155–1158——Difficulty of confining free manufacturers to fixed spots, *Mackenzie* 1159–1162——Terms on which Mr. Prinsep was allowed to undertake a private manufacture, and reasons for the failure of his experiment, *Mackenzie* 1167, 1168——Disadvantages of licenses and private manufacture, instead of the present monopoly, *Hill* 1362, 1363——If the Government no losers in point of revenue, it would be advantageous that the trading in salt should be left to private merchants, *Bayley* 1667——Whether possible to put down the manufacture of salt in the Lower Provinces of Bengal, if free importation into Bengal allowed, *Mackenzie* 2970–2973——From whence Bengal would be supplied in the absence of all regulations, *Mill* 2998, 2999.

Examination upon the duty on salt under a free trade; price thereof compared with the present monopoly, and its effect upon the revenue, *Mackenzie* 2977–2984——Examination

Salt—continued.

IX. *Free Trade therein*—continued.

nation upon the purchase of salt by Government if free importation allowed, *Mackenzie*
2987–2990——Manner in which Government should purchase salt by tender, in the
event of a free trade, *Mill* 3001–3007——Disadvantage of a free importation under
a fixed duty, and advantages of public sales, *Mill* 3008——Comparison of the advan-
tages between the present system and the free manufacture and importation of salt, *Mill*,
p. 279——Advantage of leaving the market to be supplied by individuals, subject to the
payment of a fixed tax, *Mackenzie*, p. 311.

X. *Manufacture thereof:*

How manufacture conducted, *Stark* 130, 131——Manufactured at Cuttack and the
mouths of the Ganges, *Stark* 201——Amount of population employed, *Stark* 207–209
——Contracts and delivery, *Stark* 210, 211, *Mackenzie* 992——Difference in the manu-
facture and quality of salts, *Stark* 217–219——Difference between the Madras and
Bengal system, *Stark* 385——System of manufacture, and population employed, *Stark*
386–388——Causes of the scanty supply in the district of Ranghur and Singboon,
Tucker 569, 570——No hardship to the people from want of supply of salt, *Hill* 1371.

Allowance to zemindars for lands taken by government for the salt manufacture,
Mackenzie 990, 991——How far profits of contractors are received by them without de-
duction, *Mackenzie* 993–997——Agents are not contractors, but native officers make
money illicitly, *Mackenzie* 998——Construction of salt warehouses, *Mackenzie* 1004——
With sufficient price the manufacture of salt may be carried on to any extent; names
of places applicable thereto, *Mackenzie* 1148, 1149, 1152——Reason for the demand ex-
ceeding the supply of salt, *Mackenzie* 1169, 1170.

Stock kept in hand by government to guard against contingencies of seasons,
Mackenzie 1171——Difference in government superintendence of salt in Bengal and
Madras, *Hill* 1345–1347——Manufacture has extended with increased population, *Hill*
1354, 1355——It is manufactured in Canara by solar evaporation, *Lewin* 2824——Also in
the Madras territories, *Hill*, p. 323——Which is prohibited in Malabar, though done
illicitly, *Lewin* 2825, 2826——Local manufacture and consumption of salt, *Mackenzie*
2961–2964——Manufacture of salt in Bellary and Cuddapah, and qualities thereof,
Dalzell, p. 3[illegible] [illegible] *Malabar*. *Molungees* [illegible]
See also *Jungle*. [illegible]

XI. *Price thereof:*

Price at which salt sold at the Company's sales, *Rep.* p. 69——Principle on which the contract price is regulated, *Tucker* 509–511——Difference in price between Coromandel and Bengal salt, *Tucker* 526, 527——Rate of price, *Tucker* 529——Variation in the selling price, *Tucker* 546–549——Difference between the Company's selling price and that at which the consumer buys, *Tucker* 550–553——Doubtful whether salt could be produced cheaper by private agency than that of the Company, *Tucker* 567, 568——Comparison of cost in the manufacture of salt in India and Cheshire, *Reid* 668–670.

Cost price of Coromandel salt, *Reid* 671–673——Dissent to an alteration by the Board of Control to a proposed despatch of the Court respecting fixing the price of salt, *Tucker* 830——Difference in the cost of production in the different agencies, *Mackenzie* 978——Reason for the Company contracting for salt in an agency where the cost is higher than in others, *Mackenzie* 979–981, 1163, 1164——Price of salt when delivered and deposited in the Company's warehouses, *Mackenzie* 1001, 1002——Average prices at sales, *Mackenzie* 1005–1013——Difficulty of getting at the difference of price paid by the public and the Company from the adulteration after leaving the Company's warehouses, *Mackenzie* 1014——Comparison of prices of Coromandel and Bengal salt, *Mackenzie* 1018–1020, *Bayley* 1675–1680.

Rise in the price of salt within the last 30 years, *Mackenzie* 1142, 1143——To what attributed, *Mackenzie* 1444, 1445——Advances by government, through collectors, to the salt manufacturers, *Hill* 1348, 1349——Manufacture conducted at a contract price, *Hill* 1350——Upon what principle the government price fixed, *Hill* 1364–1366——Examination upon duty and price, and whether private manufacture would reduce the price to the consumer, *Hill* 1367–1370——Monopoly price has not been kept steady by the government, *Hill* 1372——How far salt cheaper at Travancore than in the Madras territories, *Munro* 1503–1510——Company's monopoly raises the price of salt, *Bayley* 1646.

Price at which government purchase it, *Lewin* 2827, 2828——Price not much enhanced before it comes to the consumer, *Lewin* 2832——Augmentation of the upset price of salt felt in the usual way of deteriorating the condition of the poor, *Lewin* 2838——Difference between the natural price of salt and that at which it is sold to consumers, *Colebrooke* 2879——Opinion that the high price of salt in the Lower Provinces of Bengal is not a matter of complaint, *Mackenzie* 2954——Price of salt imported from Coromandel to Madras, freight and duty thereon, *Mackenzie* 2965–2969——Bengal might obtain their supply cheaper from the coast than they do at present, *Mill* 3000——The monopoly price of salt at Madras raised in 1828 to its old price, *Mill*, p. 276.

Manner in which reduction of price is equally attainable under a system of monopoly as under free trade, *Mill*, p. 279——Price of salt in Behar higher than poorer classes can afford to pay, consequent introduction of a bad description; manner in which a

Salt—continued.

XI. *Price thereof*—continued.

larger quantity of salt might be manufactured along the coast, which would reduce the price, and by increasing the consumption benefit the revenue, *Fleming*, p. 286——Monopoly places the article in point of price beyond the reach of many, *Furtescue*, p. 90——Cause of the increase in the price of salt since 1813, *Mackenzie*, p. 297——Higher price paid for salt than would re-imburse individuals under a plan of perfect freedom, *Mackenzie* p. 309——Monopoly price of salt at Madras, and sale price at Cuddapah, *Dalzell*, p. 327.

XII. *Qualities thereof:*

Qualities of different salts, *Stark* 217–219, *Reid* 674, 675——Malwa salt inferior to Bengal, *Tucker* 555, 556——Comparison of qualities of Coromandel and Bengal salt, *Mackenzie* 1018–1020——Of Coromandel and Ceylon salt, *Colebrooke* 2869–2871——Means of ascertaining the qualities of salt imported and that manufactured in the Bengal territories, *Mackenzie* 1131–1134——Observation upon the purity of Bengal salt, and on the method of its manufacture, *Mackenzie*, p. 310.

XIII. *Revenue therefrom:*

1. *Generally:*

Revenue therefrom in Bengal, *Rep.* p. 69, *Stark* 129, 212–214——Nature thereof, and how manufacture conducted, *Stark* 130, 131——Salt monopoly extends only to districts permanently settled, *Stark* 200——Salt tax at Madras is a fixed tax; method of levying it, *Stark* 379, 380——Monopoly has increased, *Stark* 381——Supply of salt to Bombay, and tax thereon, *Stark* 480–485——Collection of the salt duty, *Stark* 486–490——Duty is imposed at Fort St. George before it comes to Bengal, *Tucker* 528——Duties charged on salt from the westward, *Tucker* 558, 559, 565, 566.

Duties and regulations for the import of salt into Bengal, *Tucker* 579–581, 813, 817, 818——System of excise that is pursued at Bombay, *Tucker* 612–614——Duties upon importation into India of British and Coromandel salt, *Reid* 676, 677——Advantage of the Bengal method of collecting the revenue on salt over the Bombay, *Tucker* 831——Manner in which duty on salt might be collected to improve on the present system, *Mackenzie* 1035——Profit derived by the Company from their salt monopoly in Travancore, *Munro* 1509–1510——Revenue collected upon the establishment of the salt monopoly in Vizagapatam was not the subject of complaint, *Alexander* 1633–1636——Supply might be increased without ultimate loss to the revenue, *Bayley* 1652, 1653, 1666——Collection of the revenue upon salt cannot be put upon a better footing, *Melville* 2476–2478.

Other methods of collecting revenue besides the present monopoly, *Rep.* p. 69——Examination on the introduction of the English excise regulations on salt manufactured by merchants in Bengal, instead of the present monopoly regulations, *Tucker* 585–598, 608–611——How far it would cause a larger supply at a lower price, *Tucker* 599–601——Facility for levying an excise duty on salt in India, *Reid* 693–696——Method of charging duties in England, and how far they might be applied to India, *Reid* 701–705——Calculations of duty upon salt in India upon the quantity sold, *Reid* 707——Profit from salt in Bengal has always been considered an item of public revenue, *Mackenzie* 973.

Gross and net amount of salt revenue in Bengal up to the period of the latest accounts, *Mackenzie* 974–976——Difficulty of collecting a duty on salt in Bengal similar to excise duty here, *Mackenzie* 1021–1023——How far experiment of an excise duty might be safely tried, *Mackenzie* 1129——Foreign salt could not be admitted into India with a custom duty payable to the Company without a change in the system, *Bayley* 1654, 1655——Objection to an excise system in India, *Bayley* 1656, *Mill* 3010–3014——Whether the establishment must be increased under an excise system, *Bayley* 1657, 1658——Whether any advantages would result from the change, *Bayley* 1659.

It would break down any sub-monopoly arising from the size of lots at sales, *Bayley* 1665——If found expedient to levy an excise duty instead of the present monopoly, with whom the orders would in the first instance originate, *Bayley* 1681, 1682——Advantage of allowing the manufacture under an excise duty, or importation under a customs duty, instead of the present monopoly, *Lewin* 2839, 2840——Amount of duty on western salt, *Mackenzie* 2957, 2958——From whence the Lower Provinces would derive their supply if there were no regulations or duties, *Mackenzie* 2959, 2960——Extract from regulations as to the period of paying duty on salt imported, and of sale in case of default, *Mackenzie* 2985, 2986——No substitute for the tax on salt that would be so little onerous to the people as the present, *Mill* 3009.

2. *Papers laid before the Committee:*

i. Generally:

Considerable increase of receipt from the salt monopoly at Bengal, *Mill*, p. 276, *Mackenzie*, p. 297——Regulations relative to transit duties on salt used in Benares and the more western provinces, *Mackenzie*, p. 296——Cause of increase of revenue in the Salt department, *Mackenzie*, p. 304——Sufficient economy would not be gained under an excise system to act materially in favour of the consumer, *Mackenzie*, p. 309——

Same

Salt—continued.

XIII. *Revenue therefrom*—continued.

Same amount of revenue could not be raised from salt in any manner bearing less heavily on the people, *Hill*, p. 323, *Dalzell*, p. 327——Salt revenue of not much importance at Bombay, and the general effects thereof are small; difficulty of raising a duty thereon, *Elphinstone*, p. 334.

Explanation of the system of raising a revenue from salt, and the effects which the monopoly of the manufacture and first sale of the article by Government have had on the agricultural and general commerce of the country, upon the personal interests of the people, and upon the Government revenue, as contrasted with the probable effects of any alteration in the system of managing this branch of the revenue which may be suggested, *Mill*, p. 278, *Fortescue*, p. 290, *Mackenzie*, p. 309, *Hill*, p. 323, *Dalzell*, p. 327, *Elphinstone*, p. 334——Answers of Rammohun Roy to queries on the salt monopoly, *App.* p. 685——Letter from the Bengal Government, dated 2d April 1832, enclosing report of the Board of Customs, Salt and Opium, on the existing mode of managing the salt revenue, *App.* p. 687——Report from the Board of Customs, Salt and Opium, to the Hon. Sir C. T. Metcalfe, bart., Vice-president in Council, dated 26th January 1832, *App.* p. 687.

ii. Bengal:

Statement of the gross receipts, charges and net receipts of the salt revenue at Bengal, 1811–12 to 1830–31, *Mackenzie*, p. 320, 321——Statement of the net revenue derived from the sale of salt in the Western Provinces, under Regulation XVI. of 1829, up to the latest period, *App.* p. 685.

iii. Bombay:

Statement of the net revenue derived from salt at the Presidency of Bombay, 1814–15 to 1829–30, *App.* p. 665.

XIV. *Sale thereof*:

Method of sale by the Company, *Rep.* p. 69, *Tucker* 542–545, 548, *Lewin* 2829–2831——At what periods Government sales of salt take place, *Reid* 685, *Mackenzie* 1005–1013——Manner in which the Company determine the quantity of salt to be brought to sale in each year, *Mackenzie* 2949–2953, *Mill* 2994——Size of lots in which salt sold, and regulations as to clearance, *Tucker* 813, *Mackenzie* 1005–1013, 2947–2953, *Bayley* 1660–1665, *Lewin* 2829–2831——Whether any objection to selling in smaller quantities, *Mackenzie* 2947, 2948——Sales are sufficiently frequent, and size of lots not too large, *Mill* 2993——No sub-monopoly in the purchase of salt, *Hill* 1356–1358, *Mackenzie* 2938, *Mill* 2991, 2995–2997——Size of lots of salt at sales limited, thereby creating a sub-monopoly, *Bayley* 1660–1665——Failure of attempt by an individual to establish a monopoly, and his application to Government for assistance, *Mackenzie* 2943, 2944.

Advantage of the Company opening its goolahs to all purchasers at a fixed rate, as adopted at Madras, and in the manufacturing districts of Bengal, *Bayley* 1667, 1668——Salt must be purchased in the first instance of the Company, *Lewin* 2843, 2844——Profits of purchasers from Government not greater than in open trades in Bengal, *Mackenzie* 2939, *Mill* 2995–2997——Number of persons purchasing salt at Government sales, *Mackenzie* 2939–2943, *Mill* 2991——Customary buyers have not latterly been accumulating money, except those engaged in smuggling, which has been put a stop to, *Mackenzie* 2945, 2946.

Observations upon the different modes of sale of salt at Bengal and Madras, and also on the coast, and as to the sub-monopoly of great capitalists, *Mill*, p. 279——Community have not suffered from a sub-monopoly of the salt merchants; diversity of interest among them, *Mackenzie*, p. 310——Account of the quantity of salt sold; the gross proceeds; net profit, and average of net profit, 1803–4 to 1826–27, in the territories under the Bengal Government subject to the salt monpoly, *App.* p. 684.

XV. *Smuggling thereof*:

Difficulty in preventing smuggling from the Western Provinces, *Tucker* 557——Bulkiness of salt renders it difficult to smuggle, but not impracticable, *Tucker* 560——Extent to which smuggling exists, *Tucker* 571, 572, 829, 830, *Mackenzie* 999, 1000, *Alexander* 1641——Prevention of smuggling could not be so well effected under an excise system as under the present, *Mackenzie* 1024–1026——Smuggling less now than formerly in consequence of stricter regulations, *Mackenzie* 1146, 1147——Illicit manufacture carried on from the enormous price of salt, notwithstanding the heavy punishments, *Lewin* 2834–2836.

Smuggling, under the present system of Government monopoly, is reduced to its lowest terms; increase that would take place under free manufacture; difficulties and expense in the way of overcoming such increase, and whether they would be counterbalanced by reduced price, *Mill*, p. 279——Consolidation of laws in the Salt department, with additional rules that have been made to prevent illicit traffic, *Mackenzie*, p. 303.

See also *Cuttack.*

Salt Manufacturers. See *Molungees.*

Salt, Opium and Customs Board. Establishment of a separate Board of Salt, Opium and Customs in 1819, by which the Board of Revenue was relieved of a portion of the business with which it was overloaded, *Mill*, p. 276.

Saltpetre. Revenue from saltpetre in Tirhoot, *Stark* 274–276——Greater revenue realized in Behar on the produce of saltpetre which had not been included in the permanent settlement, and had been collected separately by the former government, being a tax on the article produced rather than on the land, *Fleming*, p. 283.

Sancaraya, B. Translation of answers to the questions enclosed in Mr. Secretary Hill's letter to the Board of Revenue, dated 2d August 1814, by B. Sancaraya, late sheristadar to the collector of Madras, *App.* p. 387.

Sarum District. See *Opium*, III.

Sauder Warred. The sauder warred, or certain exactions on villages, have been so regulated as to cover only the village expenses; Colonel Briggs, in Malwa, abolished the sauder warred puttee, and defrayed the village expenses, which he limited to four per cent. on the gross jumma, from the government revenue, *Mill*, p. 275.

Saugur, Island of. Establishment of a company of Europeans for clearing the island of Saugur, and success of the undertaking, *Bracken* 3064–3068——Increase in the number of inhabitants thereon, *Bracken* 3068——Terms on which the Europeans and Natives live together, *Bracken* 3069——Under what judicature, *Bracken* 3070——Method of approach and boundaries, *Bracken* 3071——Island of Saugur a proof that improvement in India would have extended and revenue increased, if capital allowed to go into other hands, *Bracken* 3072, 3073——Persons employing their capital in clearing Saugur would have preferred expending it on land already cultivated, *Bracken* 3074——Condition of the ryots cultivating the island, *Bracken* 3075, 3076——Other lands held by Europeans, *Bracken* 3077.
See also *Jungle.*

Saugur and Nerbudda Territories. Letter from T. H. Maddock, esq. agent to the Governor-general in the Saugur and Nerbudda territories, to George Swinton, esq. chief secretary to government of Fort William, on the subject of fine on the renewal of grants alienating land revenue, *App.* p. 546.

SAYER DUTIES:

I.—*Generally.*
II.—*Papers laid before the Committee.*
1. Generally.
2. Bengal.
3. Bombay.

I.—*Generally:*

Description of sayer and abkaree duties, and how far they have been abolished or retained, *Rep.* p. 73——Particulars thereof, *Stark* 134–136, 273, 274, *Mackenzie* 942–955——Increase or decrease of the sayer town duties, *Stark* 277–280——Average amount of the sayer tax, and what is included under the name, *Sykes* 2125, 2126——How far the sayer tax existed under the native government, *Sykes* 2127–2129——How far sayer taxes objectionable; shop-tax suitable, amount thereof, *Sykes* 2130–2133——Amount of sayer does not prevent persons of small capital from engaging in business, *Sykes* 2134——Collection thereof, and how far imposition therein, *Sykes* 2135–2137.

II.—*Papers laid before the Committee:*

1. Generally:

Sayer duties in the newly-acquired territories generally abolished or commuted for transit duties levied on certain enumerated articles, under rules corresponding with those that prevail in the older possessions, *Mackenzie*, p. 297——Cause of increase in the sayer duties, *Mackenzie*, p. 304.

2. Bengal:

Statement of the gross receipts, charges and net receipts of the sayer duties at Bengal, 1811–12 to 1830–31, *Mackenzie*, p. 320, 321.

3. Bombay:

Statement of the revenue derived from sayer and abkaree duties, under the Presidency of Bombay, 1814–15 to 1829–30, *App.* p. 666.
See also *Abkaree. Revenue.*

Sea Customs. See *Customs. Revenue. Transit Duties.*

Security. Expediency of Europeans settling in India giving security, and to what extent, *Sullivan* 91, 105——Security given at the Presidencies would tend to prevent differences with the ryots, and strengthen the power of the local magistrate, *Sullivan* 95, 96.

Seharunpore. Number of begahs in cultivation; amount of jumma assessed and realized; extent of waste land and that fit for cultivation, *App.* p. 68——Notes on the claim of Sheikh Cullen, on account of cancelling his contract for the revenue of certain lands in Seharunpore, *App.* p. 201.

Seringapatam. Certain districts transferred to the Company after the fall of Seringapatam in 1799, and system of revenue settlement adopted therein, *Campbell, App.* p. 31.

Seron. See *Pilgrim Taxes.*

SETTLEMENTS:

1. *Generally.*
2. *In the Upper Provinces.*
3. *Madras.*

1. *Generally:*

Beneficial effects of allowing a gradual redemption of land rents instead of any settlement whatever, *Colebrooke* 2891——Diversity of opinion as to the most eligible mode of making settlements; whether or not the zemindarry, village or ryotwarry plan be the most preferable; much must depend with reference to their adpotion on the state of society and condition of the country, *Christian,* p. 292——Manner in which settlements have been founded in ignorance and incorrect information, *Mackenzie,* p. 298——Suggestions upon the best method of obtaining correct information for the formation of settlements, *Mackenzie,* p. 299.

Necessity for an estimate of the gross and net produce of farms, grounded on a statement of the average of gross produce which may be expected one year with another, *Mackenzie,* p. 302——Form of such an estimate, *Mackenzie,* p. 315–318——Increased cultivation in districts subject to temporary settlement, and whether temporary settlements more advantageous than permanent settlements, *Mackenzie,* p. 304——Observations showing the necessity of fixed settlements by engagement; their several kinds; criterion by which they should be formed, illustrated by reference to what has occurred, *App.* p. 71——Discussion upon the periods of settlements, *App.* p. 75.

2. *In the Upper Provinces:*

Extract from the Report of the Board of Commissioners in the Ceded and Conquered Provinces, dated 13th April 1808, *App.* p. 205——Minute by the Governor-general, dated 31st December 1819, on the settlement of the Upper Provinces, *App.* p. 208——Resolution of Government on the same subject, dated 1st August 1822, *App.* p. 210——Extracts from a Memorandum, dated 19th October 1826, by Holt Mackenzie, esq., Secretary to Government, explanatory of the settlements effected under Regulation VII. of 1822, and of the measures necessary to give better effect to its provisions, with Mr. Harrington's notes thereon, *App.* p. 243.

Copies of two Minutes of Sir Charles Metcalfe, one of the Members of Council in Bengal, dated 7th November 1830 and 3d February 1831, respecting the settlement of the Western Provinces, *App.* p. 328——Extract revenue letter from Bengal, dated 30th July 1823, on the subject of the settlement of the Upper Provinces, *App.* p. 241——Letter from the Governor-general, dated 15th September 1831, with copy letter to the Sudder Board of Revenue on Deputation, dated 7th April 1831, on the subject of the settlement and the governor's visit to the Upper Provinces, *App.* p. 298——Letters from the Board of Revenue on Deputation, dated 25th May and 22d July 1831, with copy of a letter and its enclosure from the resident and chief commissioner at Delhi, *App.* p. 314——Letter from the secretary to the Governor-general, dated 14th June 1831, *App.* p. 327.

3. *Madras:*

Documents respecting revenue settlements, *App.* p. 398——Extract revenue letter to Fort St. George, dated 16th December 1812, on the subject of revenue settlements, *App.* p. 398——Extract revenue letter from Fort St. George, dated 12th August 1814, on the subject of revenue settlements, *App.* p. 405——Another letter, dated 2d October 1819, *App.* p. 436——Extract from a Minute of the Board of Revenue, dated 5th January 1818, *App.* p. 411.

See also *Assessments. Engagements. Ryots. Ryotwarry Settlement. Tenures. Village Settlement. Zemindarry Settlement.*

Shahabad. Report from G. T. Bayley, esq. collector at Shahabad, dated 4th March 1825, relative to complaints of opium cultivators upon the increase of their rents, *App.* p. 116.

Shajehanpore. Number of begahs in cultivation; amount of jumma assessed; number of begahs fit for cultivation and number waste; amount per cent. of balance, *App.* p. 68.

Shekh Cullen. Notes on the claim of Shekh Cullen, on account of cancelling his contract for the revenue of certain lands in Scharunpore, *App.* p. 201.

Shepherd, Captain *John.* (Analysis of his Evidence.)—Table showing the importation of Indian opium into China, 1816 to 1831, 2896, 2897——Statement showing the annual consumption and value of Indian opium in China, 1816 to 1831, 2897–2901——Authenticity of the above statements, 2902, 2903——Possibility of ascertaining the quantity of opium imported, except the Turkey opium imported by the Americans, who make a secret of the quantity they import, 2904——Manner in which the quantity of opium consumed in China is ascertained, 2905——Doubts as to the extent of American consignments of Turkish opium, 2906——Price of Turkish opium compared with that of Malwa and Patna, 2907——Method of payment for opium, 2908, 2909——Consumption of Indian

Shepherd, Captain *John*. (Analysis of his Evidence)--*continued*.

Indian opium in China likely to increase, 2910——How far the Chinese government will exert themselves to put a stop to smuggling opium, 2911–2913——How far opium is carried northward by sea, and manner of its conveyance into the interior, 2914, 2915.

It is not grown in China, 2916——Variation in the proportion of price at different periods between Patna and Malwa opium, 2917——Relative degrees of strength of the different kinds of opium, 2918–3920——Unhealthy and demoralizing effects of smoking opium, 2921——Manner in which the Company's captains trade in opium, 2922——Preference latterly of the Chinese for the Malwa over the Patna opium, 2923, 2924——Causes which influence the price of opium in the China market, 2925——Quantities of the different descriptions of opium imported into China in 1830, 2926——How far vessels carry opium to the northern ports of China, 2927.

Shop Tax. See *Sayer Duties*.

SILK:

1. *Generally*.
2. *Papers laid before the Committee*.

1. *Generally*:

Means by which silk could be profitably raised in the Dukhun, *Sykes* 2155–2163——Description of a silk raised from a wild worm found in the Dukhun, which might be cultivated, *Sykes* 2164–2169.

2. *Papers laid before the Committee*:

A selection of papers showing the nature of the arrangements now in progress in Bombay for providing a supply of silk, *App*. p. 667——Extract public letter to Bombay, dated 7th January 1831, relative to the condition, on arrival, of specimens of raw silk provided at Bombay and sent home in 1828, *App*. p. 667——Extract public letter from Bombay, dated 19th June 1827, containing information of the transmission to England of the silk as an experiment, *App*. p. 668——Letter from secretary of the governor, enclosing letter from principal collector in the southern Mahratta country, with specimens of indigo and raw silk manufactured in those districts, *App*. p. 668——Letter from the acting secretary to government to the principal collector at Dharwar, expressing satisfaction of the governor at the success of the manufactures, *App*. p. 669.

Letter from the acting secretary to government to the acting warehousekeeper, with directions to lay the specimens before a committee of natives, to pronounce on their quality, and report to government, *App*. p. 669——Letter from the acting warehousekeeper, transmitting report of committee, and suggesting the sending samples to England, *App*. p. 669——Report of the committee, *App*. p. 670——Letter from the secretary of government to the principal collector of Dharwar, to provide samples for England; also collector's answer, *App*. p. 670——Invoice of silk forwarded to Bombay from Dharwar, in the principal division of the Carnatic collectorate, *App*. p. 671——Letter from the secretary of government to the acting warehousekeeper, accompanying the specimens, with instructions for their transmission to England, *App*. p. 671.

Extract letter to Bombay, dated 7th January 1831, on the subject of procuring silkworms' eggs of the European description for transmission to Bombay from Malta and St. Helena, *App*. p. 671——Extract letter to St. Helena, dated 25th August 1830, with instructions to forward certain silkworms and mulberry plants to Bombay, *App*. p. 672——Extract letter from the Governor in Council at St. Helena to the Right hon. the Earl of Clare, Governor in Council, Bombay, forwarding certain silkworms' eggs and mulberry plants, *App*. p. 673——Extract St. Helena Commercial Consultations, dated 25th April 1831, enclosing letter from Mr. Vallé, respecting the description of silkworms' eggs and mulberry plants; and letter to the captain of the vessel conveying them to Bombay, *App*. 673, 674——Letter from Mr. Secretary Auber to David Grant, esq., the Company's agent at Malta, to obtain a supply of silkworms for Lord Clare, and Mr. Grant's answer, *App*. p. 674——Extract letter from Bombay, dated 13th August 1831, acknowledging receipt of eggs and plants from St. Helena, and by Lord Clare, *App*. p. 675.

Letter to Bombay, dated 2d November 1831, on the subject of raw silk produced in the Deccan from the establishment of Mr. Mutti, forwarded to England, *App*. p. 675——Letter from Sir John Malcolm, enclosing the specimens, *App*. p. 675——Copy of the memorandum of Mr. Mutti, dated at Bombay, 2d December 1830, *App*. p. 675——Letter from certain silk-brokers on the quality of the silks, *App*. p. 677——Observations on the samples of Poona silk obtained by Sir John Lubbock, Bart., *App*. p. 677——Letters from Mr. Mutti to Mr. G. Giborne, collector at Poona, *App*. p. 678——Extract letter from the Earl of Clare to the secretary to the Court of Directors, dated at Bombay the 10th April 1831, *App*. p. 678——Observations of Mr. Lewis Doxat, silk merchant, and Mr. Richard Durant, silk-broker, upon the quality of the samples of Deccan silk transmitted to the Court of Directors by Sir John Malcolm; also upon those specimens transmitted by Earl Clare, *App*. p. 679.

Application from the government of Bombay to Mr. Barker, the consul-general in Egypt, for a supply of Italian silkworms' eggs and of mulberry trees, *App*. p. 679——Letter from Mr. Barker to Peter Auber, esq., dated 20th December 1831, *App*. p. 679——Letter from Mr. Secretary Williamson to John Barker, esq., *App*. p. 680——Letter from

Silk—continued.

2. *Papers laid before the Committee*—continued.

from Mr. Secretary Norris to J. Barker, esq., *App.* p. 680——Letter from Messrs. Romer & Newnham to the Court of Directors, reporting on the measures adopted for encouraging the manufacture of silk, *App.* p. 680—— Extract Minute by the Right hon. the Governor, dated 3d August 1831, subscribed by the Board, *App.* p. 683.

Silver. See *Prices.*

Singboom. See *Salt,* X.

Smoking Opium. Unhealthy and demoralizing effects of smoking opium, *Shepherd* 2921.

Smuggling. See *Opium,* VII. *Salt,* XV. *Spirits.*

Southern India. See *Works,* Public.

Spices. In what countries pepper and spices are grown of the finest quality, *Munro* 1493–1502.

Spirits. Taxes on spirits, their effect, and amount thereof, *Mackenzie* 942–951——Manner of collecting duty on spirits, and whether capable of increase, *Mackenzie* 952, 953——Government monopolize the sale of spirits in the Presidencies, *Colebrooke* 2877——Regulations made at different times for adjudication of matters touching violations of the rules against illicit dealings in spirituous liquors and intoxicating drugs, *Mackenzie,* p. 303.

See also *Rum.*

STAMP DUTIES:

1. *Generally.*
2. *Bengal.*
3. *Madras.*
4. *Bombay.*

1. *Generally:*

Stamp tax established in Bengal in 1797; the towns of Madras and Bombay within the jurisdiction of the King's Courts are exempted; instruments that are liable to the duty, *Rep.* p. 75——The distribution takes place in the same way as in this country; the use of them is becoming more general, and the revenue increasing; great native capitalists pay no other direct impost; are included in this tax, *Rep.* p. 76——On what the duties are imposed in Madras; revenue from this source is stationary; Report of Judges to Sir Thomas Munro, that the use of stamped paper had considerably checked the forgery of deeds and other documents, *Rep.* p. 76——Stamp-tax established in Bombay in 1815, *Rep.* p. 76.

Revenue therefrom, *Stark* 133, *Mackenzie* 956——Increasing revenue therefrom, and what is liable to the duty, *Stark* 295–310, *Mackenzie* 961-963——Objection to stamps on law proceedings, *Mackenzie* 957——Difficulty of distinguishing between law and miscellaneous stamps, *Mackenzie* 958——Class of stamps most productive, *Mackenzie* 959——Not productive of inconvenience, *Mackenzie* 960——How far stamps necessary to the validity of deeds in courts, *Mackenzie* 964–966.

Nature of law proceedings, the stamp-duty system on which might be changed, *Mackenzie* 967, 968——Regulations I. and X. of 1814 having reference to stamps, *Christian,* p. 291——Extension of the stamp duties since the year 1814; list of the Regulations in which the details will be found, *Mackenzie,* p. 295, 296, 303——Cause of increase in the stamp duties, *Mackenzie,* p. 304.

2. *Bengal:*

Statement of the gross receipts, charges, and net receipts of the stamp duties at Bengal, 1811-12 to 1830-31, *Mackenzie,* p. 320, 321——How far advantageous to lower the rate of stamp duties on transactions of a commercial nature, to obviate evasions by the commercial class, *App.* p. 90.

3. *Madras:*

Modification of certain stamp duties in the Madras territories, and abolition of others, *Dalzell,* p. 325.

4. *Bombay:*

Advantages of stamp duties in transactions between individuals and on law proceedings; stamps may be defended as regards the rich, but amount to a denial of justice to the poor; necessity for their being removed from suits under 100 rupees value, *Elphinstone* p. 333.

See also *Revenue,* III.

Stark, Hugh. (Analysis of his Evidence.)—Land the principal source of revenue in India, 128, 129——In Bengal the next source is salt, 129——Nature of that revenue, and how anufacture conducted, 130, 131——Opium and customs the next sources, 132——er sources are stamp duties, abkaree or excise duties, town duties, pilgrim taxes and n rivers and canals, 133——Particulars of the sayer and transit duties, 134–136 mindarry system universal in Bengal, 137——Provinces that are permanently -140——Cuttack is not under the permanent settlement, 139——Periods of engagement
1.

Stark, Hugh. (Analysis of his Evidence.)—*continued.*

engagement with the zemindars, 142, 143-145——Zemindars arrange with local proprietors annually, 144——Ceded and Conquered Provinces are under that settlement, 147——Arrangement with respect to the land revenue in the district of Benares, 148——Ostensible form of assessment, 149-151——Places in the Bengal Presidency where the ryotwarry system prevails, 152-156——Lands that have fallen to the Government under instructions for the purchase of zemindarry rights, 158-160——Reasons why the ryotwar system cannot be successfully introduced at Bengal, 161——In Bengal, estates managed by Government have always deteriorated in value, 162——Necessity for sufficiently remunerating the Government collectors, and opinion as to the formation of a fund for that purpose, 163-169.

Opinion as to the introduction of the ryotwar system, 170, 171——Method of collecting the revenue in the permanent districts, and establishment of the collectors, 172-177——Duties of his different officers, 178——Balances in the hands of treasurers, 179——Practice of the collector to remain at the head office, 180——Division of the collectorate, and abuses from the reduction of the tehsildars or native collectors, 181——Amount of saving from their reduction, 182——Difference in the method of collection in the districts not permanently settled, 183——Collector proceeds through his district as occasion requires, leaving his assistant at the head office, 184——Revenue Boards are abolished in the Upper Provinces of Bengal, and the duties performed by commissioners, 185——Number of natives employed under an average collectorate, 186——Natives are a valuable class of officers, 187, 188——Collection might be improved by the employment of a greater number of natives, 189——Average amount of revenue under the Presidency of Bengal in the permanently-settled districts, 190——Sales for recovery of arrears have decreased from orders from home authorities not to sell but in extreme cases, 191, 192——In permanent districts the revenue ought not to fluctuate, 193——It is not worse collected at present than formerly, 194——Amount of revenue in the districts not permanently settled, 195——Increase or decrease of the revenue within the last few years, 196, 197——Taxation of waste lands; sweeping claims of the zemindars, 198, 199.

Salt monopoly extends only to districts permanently settled, 200——Manufactured at Cuttack and the mouths of the Ganges, 201——Six manufacturing agencies, 202——Their establishments, 203-206——Amount of population employed, 207-209——Contracts and delivery, 210, 211——Amount of revenue from the salt monopoly, 212-214——Labour of the molungees is free, 215, 216——Difference in the manufacture and quality of salts, 217-219——Condition of the ryots worse since 1793 from the power of the zemindars, 220, 221——Creation of putneedars or middle-men; evils of them, 222-224——Valuation of lands upon the zemindarry settlement, and frauds between the ryots and native collectors, 225-227——Inference as to the condition of the ryots from the increase in the abkaree duties, 228, 229.

Opium monopoly extends all over British India, 230——Is grown in the Behar and Benares provinces, 231——System of cultivation, 232-234——Monopoly well enforced, 235——Company have reduced the price in order to compete with Malwa and Turkey opium for the China market, 236——Amount of the opium revenue, 238——Variation in the price in the China market from the large importations from Malwa and other quarters, 239, 240——Supply to the China market is increasing, 241——Value of the monopoly, 242, 243——Quantity of Malwa opium smuggled into China, 244——Increasing growth of opium in the Malwa districts, 245, 246——Cost of production of Bengal opium, 247-249——Opinion as to obtaining the same amount of revenue without the monopoly, 250, 251——Opinion as to throwing open the trade and charging an export duty, 252——Effect of pursuing a similar system in Bengal to that in the Malwa districts, 253-256——Collection of the poppy juice by the women and children, 257——Payment to the cultivator according to the quantity, 259, 260——Effect of throwing open the trade upon the quality of the opium, 261-264——Collection of opium duty by native princes, 265-267——Opinion as to the practicability of an export custom duty on opium, 268——Small consumption of opium by the natives, 269-272.

Nature of sayer duties, 273, 274——Revenue from saltpetre in Tirhoot, 274-276——Increase or decrease of the sayer town duties, 277-280——Effect of the abkaree duties, and manner of levying them, 281-287——Effect of the population upon the increase of revenue, 288, 289——Collection of transit duties, 290-292——British manufactured articles are exempt from duty, 293, 294——Increasing revenue from stamps, and what is liable to the duty, 295-310——Not possible in the permanently-settled districts to protect the people from undue exactions; necessity for a fair and moderate assessment, 311, 312——Comparative benefits of the ryotwar system at Madras over the permanent settlement in Bengal, 313——Districts in Madras where the permanent settlement prevails, 314——Nature of settlements prevailing in districts not permanent, 315-318——Reasons for substitution of the ryotwar system for the village settlement in Coimbatoor and the Arcots, 317.

[Second Examination.]—List of collectorates under Bengal Presidency while un[illegible] the jurisdiction of the three boards of revenue, and districts now under a general [illegible] of revenue, 320——List of districts under Madras Presidency that are under th[illegible] zemindarry settlement, those that are partly settled with mootahdars and ryots [illegible] entirely ryotwar, 321——Ryotwar settlement comprehends the greatest surf[illegible]

Stark, Hugh. (Analysis of his Evidence)—*continued.*

tory, 322——Extent of the ryotwar system, and beneficial effects of it under a low assessment, 323–326——Necessity of abandoning the attempt of the ryotwar system in the Northern Circars, 327——Zemindarry system in principle the same as at Bengal, 328——Wish of the Court to introduce the ryotwar system, and method of making surveys for the purpose, 329–333——Necessity of correct survey; that it does not put too high a value on the land, 334, 335——Full revenue usually paid upon the land under it, 336, 337——Distinction between lands artificially irrigated and dry lands prevails more under Madras than the other Presidencies, 338——Opinion as to ryotwar system conferring a saleable value on the lands, 339, 340.

Transfer of lands in Madras from the mootahdarry system to the ryotwar, and reasons why the transfer from the zemindarry system at Bengal cannot be effected, 341–343——Mootahdarry system of Madras the same as the zemindarry system at Bengal, 344——Districts in which both the mootahdarry and ryotwarry systems prevail, 345——If the mootahdar is a good landlord, charges moderate rents, and promotes irrigation, his possession will not be disturbed, 346——Interest of the government in purchasing the lands, and as to their advancing the price by offering to purchase, 347–351——Similar process attempted in the permanently-settled districts at Bengal, 352——Reasons of there being greater facilities in Madras for managing in districts in different parts of the collectorate than in Bengal, 353–358.

Reasons for the zemindarry tenure affording the greatest facility to a European purchasing lands, 359——Europeans can only acquire lands through zemindars, 360–362——Reasons for estates held khâs having failed, 363, 364——Difference in the rights of the purchasers under the zemindarry and ryotwarry systems, 365–371——Benefit of ryotwarry system in adjusting individual rights, 372–374——Subdivision of property is the law of India; necessity for attending to it, 375–377——Salt-tax at Madras is a fixed tax; method of levying it, 379, 380——Monopoly has increased, 381——It comes from Malabar or the Coromandel coast, 382, 383——Principal export of salt from Madras is to Bengal, 384——Difference between the Madras and Bengal system, 385——System of manufacture, and population employed, 386–388——Other sources of revenue at Madras are the stamps, abkaree, inland and sea customs and town duties, 389.

Explanation of the sayer, abkaree and stamp duties; their relation to those at Bengal, 390–400——Method of collecting pilgrim taxes, and expenses of temples and mosques, 401, 402——Customs the same description as those at Bengal, 403——At Bombay the village system prevails, except in certain districts under the ryotwar system, 404——At Bombay the tax is higher than at Madras under the ryotwar system, consequently the improvement of the country has not been so rapid, 405–407——Collection of the revenue at Bombay, 408–413——In whom the property in the land vested upon taking possession of the country, 414–416——Intention of Government to proceed with the introduction of the ryotwar system into other parts of Bombay, 417–419——Description of the village settlement, 420–426——Description of meerassadars, and how that tenure corresponds or otherwise with the village settlement, 427–432——Comparison between the zemindar tenure and that of the meerassadar, 433–443——Question as to the right of the ryot under the zemindarry tenure, 444–447——Districts in which the meerassadarry settlement prevails, 448——Government assessment and survey in the meerassadarry districts, 449–452——Increase or otherwise of the Bombay revenue, 453——Government claim waste lands, and let them for cultivation, 454.

Increase of cultivation in the Bombay territories, 455——Survey stopped because the revenue of India could not afford the operation, 456——Collection of revenue from the meerassadars, 457–463——Agreement between the meerassadar and his tenant, 464, 465——Period of the government settlements with the meerassadars, 466, 467——Difficulty of acting with regard to mortgagees in Bombay, 468——Sale of Malwa opium at Bombay, and how conveyed through the British territory, 470–473——Agency at Malwa for restricting the growth of the poppy and manufacture of opium, 474–479——Supply of salt to Bombay, and tax thereon, 480–485——Collection of the salt duty, 486–490——Correspondence of Bombay collectors establishment with those of Madras and Bengal, 491, 492——Explanation of sayer, abkaree and custom duties, and their relation to those at the other Presidencies, 493–497——Taxes and monopolies introduced by the English Government, 498–500——Increase of tolls on rivers to cover expense of navigation, 501–503.

Statistics. Abstract of the statistics of the four collectorates of the Deccan, 1827–28, *App.* p. 660.

Stewart, James, Esq. Minute by James Stuart, esq. dated 29 September 1820, relative to special commission for inquiring into improper sales in the Upper Provinces, *App.* p. 161.

Subdivisions. See *Divisions of Land. Land.*

Sub-tenants. See *Middlemen. Pottahs.*

Sudder Dewanny Adawlut. Opinion of the judges thereof upon Mr. Harrington's regulation for securing consistent decisions as to the rights of the ryots, *App.* p. 123, 125.

Sugar. Cultivation of sugar carried on entirely by natives, *Kennedy* 1218–1220——Simple process by which the cultivation carried on by them, and failure of an experiment by

Sugar—continued.

Europeans to carry it on by machinery, *Kennedy* 1221——Cultivation of sugar not increasing, *Kennedy* 1222——Whether the cultivation of sugar or indigo would require the greatest capital, *Kennedy* 1227, 1228——Different parts of the Madras Presidency where the cultivation of sugar is carried on, *Hill* 1316——Failure of an attempt to manufacture sugar for export to this country, *Hill* 1317–1320——Manner in which sugar might be raised in the Dukhun for exportation, *Sykes* 2151–2154.

Sullivan, John. (Analysis of Evidence.)—Ryotwar settlement the only permanent settlement of the land revenue, 12——A survey is necessary, 14——Europeans incompetent to make survey; Natives, if properly selected, take measurements with great accuracy, 16, 17——Principle of the ryotwar system is a permanent assessment of land-tax, 18——The ryot has all the rights of the landlord in this country, 19——The proprietor of the land is its cultivator in most instances, 20——Improvement of the ryots shown by outlay of capital in the improvement of the land, 21——Irrigated lands pay a higher tax, 22, 23——Distribution of water among different landed proprietors, 24, 25——Benefit to the ryot holding directly from the government, and communicating with the government agent, 26——Ryots punctual in their payments, 27——Person at the head of such revenue must be of great experience, 28——Assessment of subdivisions of land, 29, 30——Average amount of the government rent, 31, 32.

Large tracts of unoccupied land which will eventually produce revenue to the Company, 33——Increase of the revenue in Coimbatoor from year to year, 34——Increase of population, 35, 36——Increase of confidence in the present system, 37——Has produced no material change in the habits or clothing of the people, 38, 39——No material increase in the land revenue of Madras, 40——No portion of the country remaining under the village lease, 41——Land revenue of Madras will increase under the ryotwar system if the assessment is not too high, 42——Considerable portion of territory has fallen under the ryotwar system from orders for the purchase of zemindarry rights, 43——Population of the Northern Circars, 44——Increase of revenue under the ryotwar system will arise from increase of cultivation and irrigation, 45——Proposition for lowering the present rent, and putting it on again in time of war, 46——In the permanent settlement, the expenses must be increased by the expenses of the war, and by interest on loans, 47——Land the most unobjectionable source that can be looked to to meet extra expenses, 48——Provision under the ryotwar system for government participating in waste lands when brought under cultivation; increase in revenue and cultivation in Coimbatoor, 49.

Impatience of the people of new taxation, 50——Disadvantage of a fixed revenue, excluding government from participation in increased cultivation, 51–55——Method of getting rid of the zemindarry system, without purchasing the lands, 56–58——Feeling in the Indian government and the ryots, that where the ryotwar system is introduced it cannot be violated, 59, 60——Introduction of the ryotwar system upon a low assessment will increase customs and excise, 61——Other sources of revenue in Madras, 62, 63——Beneficial effects to the revenue of Madras if Europeans were allowed to settle and hold lands, 64, 65——Leasing lands by Europeans would be attended with benefit, if natives had a share in the administration of their own affairs, 66——Natives should hold the situations now held by Europeans, for which they are eminently qualified, preserving to Europeans the power of control, 67–70, 72——Natives would have been honest if they had been properly treated, 71——Local magistrate should have the power of preventing Europeans from oppressing the natives, 73, 74.

Interest of Europeans to cultivate the good feeling of the natives, 75——Justice between Europeans and Natives should be administered in the local courts, 76, 77——Rate of wages in Coimbatoor has not increased for centuries, 78——Native governments are scrupulous about changing their currency; but there are instances of debasement, 79, 80——Extensive coinage at Madras for the Presidency, 81——Large capitalists should be liable to taxation, 82, 83——Assessment of the land tax, 84–87——Difficulty of imposing a new tax in India, 88——Recommendation of the boring apparatus for obtaining water, 89——Ryotwar system the only one by which justice can be done to the people, 90——Europeans settling should give security; justice should be administered on the spot, and Europeans should be compelled to abide by the decision of the local magistrate, 91——Cultivation would be improved by Europeans, 92–94——Securities by Europeans given at the Presidencies would tend to prevent differences with the ryots, and strengthen the power of the local magistrate, 95, 96.

Advances to ryots prevail all over India, but less under the ryotwar system, 97——Government has not the means of preventing extortion by the zemindars from the ryots, 98, 99——Different opinions held by the Courts as to the rights of the zemindars over the ryots, 100, 101——Ryots unable to protect themselves against zemindars, 102——Ryotwar system is the most productive to the revenue, 103, 104——Expediency of security by Europeans, and to what extent necessary, 105, 106——Provinces of Arcot are under the ryotwar system, 107——Also the ceded provinces under the Madras territory, 108——Difference in the expense of collection between the zemindarry and ryotwarry systems, 109–111——Mineral wealth of the provinces under the Madras Presidency, 112–114——Amount and collection of the transit duties, 115–125——References to documents connected with the ryotwar and other systems, 126.

Sullivan, the Right Hon. *John.* Observations on the Revenue systems of India, by the Right Hon. John Sullivan, *App.* p. 49.

Summary Suits. Powers of collectors with regard to summary suits for arrears between zemindars and ryots in Bengal and Madras, *App.* p. 25.

Superintendent of Law Suits. Advantages that would result from the appointment of a civil servant to superintend the transactions of Government with native courts of judicature as proposed by the Revenue Board, to be denominated superintendent of law suits, *App.* p. 90.

Supplies to Troops. Necessity for some more adequate supply of troops in their march; complaints of indisposition of zemindars to lend their aid, and of the want of means of coercion in the event of disobedience to orders; how evils to be remedied, *App.* p. 90.

Supply of Produce. See *Prices.*

Survey of Land:

I.—*Generally.*
II.—*Papers laid before the Committee.*
1. Generally.
2. Western Provinces.
3. Bombay.

I.—*Generally:*

A survey is necessary under the ryotwar system, *Rep.* p. 65, *Sullivan* 14——Europeans incompetent to make survey; natives, if properly selected, take measurements with great accuracy, *Sullivan* 16, 17——Difficulty of effecting a detailed survey in the Canteish province, *Hodges* 846–848——Attempts at survey assessment in the Deccan have been abandoned, *Hodges* 862——Method of survey in Travancore, the settlement being ryotwar, *Munro* 1416–1420——Period that will be taken to complete the Revenue survey now going on in the Dukhun, *Sykes* 2099–2100——How far districts in the Delhi territory have been surveyed since obtaining possession, *Fortescue* 2233——How the quantity and quality of land is ascertained, *Lewin* 2787–2789——How far a general survey in progress in Malabar and Canara, *Lewin* 2792–2794.

II.—*Papers laid before the Committee:*

1. Generally:

Manner in which the survey for the ryotwar settlement was made, particularly that by Sir Thomas Munro, *Campbell, App.* p. 34——Observations showing the necessity of surveys as a criterion of assessments, *App.* p. 70——Surveys shown to be the only true criterion, *App.* p. 72——Nature of surveys, *App.* p. 73——Expediency of survey further deduced from the consequences of disallowing the perpetual settlement, *App.* p. 74.

2. Western Provinces:

Plan commenced for effecting a topographical survey of the Western Provinces as a check and supplement to field measurements, *Mackenzie,* p. 303.

3. Bombay:

Advantage of possessing an accurate record of the quantity of land belonging to each village, and of knowing the respective boundaries, in order to ascertain accurately the value of the lands, and the assessment the cultivators are capable of bearing, *App.* p. 603.
See also *Civil Engineers. Natives.*

Suttee. The practice of suttee or immolation of widows on the funeral pile of their husbands having been put down, necessity for Government relinquishing a tax the object of which might be misconstrued, *Christian,* p. 294——Abolition of the suttee did not occasion any dissatisfaction; success which will attend the suppression of such a dreadful practice, *Dalzell,* p. 331.

Swaddeo Tax. Abolition of the swaddeo tax in Ahmedabad and Kaira in 1827, *Mill,* p. 276.

Syedpore, Trust Estate. Report from the Board of Revenue, Lower Province, to the Governor-general in Council, dated 25th July 1826, enclosing report from the collector of Jessore, relative to the illegal acts and oppressions of Mahomed Ameer, putny proprietor of the Syedpore trust estate, *App.* p. 110——Collector's Report, *App.* p. 111——Extract from Revenue letter to Bengal, dated 9th March 1831, on this subject, *App.* p. 126.

Sykes, Lieut.-Col. *William Henry.* (Analysis of his Evidence.)—Period of witness's residence in India, and situations held by him, 1898, 1899——Proportion the land-tax bears to the whole revenue in the provinces of the Dukhun, 1900–1902——Size and population of the Dukhun, and of what classes the population consists, 1903–1909——Situation of the Mahomedans in the Dukhun, and friendly manner in which they live with the Hindoos, 1910–1915——Rate of land-tax in the Dukhun, 1916, 1917——Boundaries of lands well defined, 1918, 1919——Proportion of waste land, and how far capable of cultivation, 1920–1925——In whom the property in the land vested, 1926——Manner in which the climate of the Ghauts varies from that of the Plains, 1927——No difficulty in obtaining waste lands for cultivation, 1928——Less cultivation in certain towns under the British than under the Mahratta Government, 1929–1933——Accounted for by the demand

Sykes, Lieut.-Col. *William Henry*. (Analysis of his Evidence)—*continued.*

demand and consumption for grain having diminished, and from what causes, 1934–1940——Circumstances tending to check the increase of population, 1940, 1941——Ravages of the cholera, 1942, 1943——Possibility of collusion in concealing lands under ryotwar settlement, 1947–1949——How far natives profit by the authority put into their hands under the ryotwar system, 1950, 1951.

Comparative advantages and disadvantages of the ryotwar and village systems, 1952——Manner in which lands may be concealed by bribery, and from not being able to make the necessary examination every year, 1953–1955——Cesses payable under the village settlement, and how far extortion possible by the pattell or village officer, 1956–1961——By whom extra cesses collected under the ryotwar settlement, 1962, 1963——Oppression of extra cesses; how they might be done away with, but with loss to the revenue, 1964–1974——How far new system of assessment rendered necessary upon re-peopling villages, the ancient inhabitants of which were extinct, 1975, 1976——Greater revenue obtained from the village system, 1977——Ryots more prosperous under it, 1978-1981——Manner of assessing revenue on waste land on its being brought into cultivation, 1982, 1983——Whether assessment under the ryotwar system too high, 1984——Irrigated land, and value thereof, and proportion it bears to the whole land in the Dukhun, 1985–1990——Division of the Dukhun, and of what the soil consists, 1991–1997——Whether permanent land assessments under native governments have been altered by the British, 1998–2005——Impoverished state of the people from the division of property into minute portions, 2006–2008.

Advantages of permitting Europeans to acquire land and hold it under English tenure, 2009——Land in the Dukhun has not of late years had a saleable value, 20[illegible] 2011.

[Second Examination.]—Uncertain amount of cesses, and by whom collected, 2087–2092——How far cesses might be commuted for an equal land tax, 2093, 2094——Proportion of the gross produce of the land taken by the British Government, 2095–2098——Period that will be taken to complete the revenue survey now going on in the Dukhun, 2099, 2100——Diminution in the revenue of the Dukhun, 1822 to 1828, 2101——How far caused by the cheapness of agricultural produce, 2102——Causes assigned by the natives for the fall in prices, and difficulty of ascertaining the true cause, 2103–2106——Of what the circulating medium consists, and how far its standard has been altered, 2106, 2107——Value of annual exports in the Dukhun, 2108——Of what the Government expenditure therein consists, 2109——Examination upon the currency in the Bombay Provinces, and upon the variations therein, 2110–2118——Remissions upon land revenue charged upon individuals frequently granted, 2120–2122.

Explanation of the words "tunkha" and "kumal" appearing in Revenue accounts, 2123——Other branches of revenue in the Dukhun besides the land revenue, 2124——Average amount of the sayer tax, and what is included under the name, 2125, 2126——How far the sayer tax existed under the native government, 2127–2129——How far sayer taxes objectionable; shop tax suitable; amount thereof, 2130–2133——Amount of sayer does not prevent persons of small capital from engaging in business, 2134——Collection thereof, and how far imposition therein, 2135–2137——Per-centage charged in village accounts upon inferior coins, and reasons therefor, 2138–2140——Under what circumstances the people would consent to an increase in the amount of the land revenue, 2140–2143——Average of the whole revenue of the Dukhun, viewed as a capitation tax, 2144——Causes of general poverty, 2145——Difference between the Mahomedan and Hindoo law of inheritance and descent, 2146–2149——Means to be taken for improving the revenue and ameliorating the condition of the people in the Dukhun, 2150——Manner in which sugar might be raised in the Dukhun for exportation, 2151–2154——Means by which silk could be profitably raised, 2155–2163——Description of a silk raised from a wild worm found in the Dukhun, which might be cultivated, 2164–2169.

Excellent condition of wax obtained therein, which might be profitably exported, 2170–2172——Gums, dies, lacs, &c. that might be exported from the Dukhun, 2172——Organization for collection of the revenue in the Dukhun under the Hindoo government, 2173——Officers under that organization still retained, but only the village officers in active employment, 2174——Manner in which the others remain a charge upon the Government, 2175–2181——Advisable to restore them to employment, and discharge those more recently appointed, 2182–2184——Tenure of the lands in the Dukhun does not produce more litigation than the tenure of land in Europe, 2185, 2186——Courts of justice existing in the Dukhun, 2187–2190——Manner in which importations from England affect manufactures in the Dukhun, 2191–2195——Rate of interest paid by cultivators for advances, and by whom advances made, 2196, 2197——Practice of subdividing property for the purpose of mortgaging, 2198, 2199——Extent of capital of the ryots, 2200——Agricultural implements cheap and simple, but sufficient for the purpose, 2201——Returns show land to be well cultivated, 2202, 2203——Cultivation of the banana or plantain for food, 2204, 2205——Exportation of tobacco cultivated in the Dukhun might be increased, 2206–2209——Manner in which taxes are levied on pasture lands, 2210——Breed of horses in the Dukhun, 2211–2213——Description and character of the Banjarees, 2214–2220.

T.

Tanjore. The danger of prices falling and remaining low for several successive years has always been the main objection to a fixed money assessment in Tanjore; persons who are desirous of a fixed money assessment if moderate; its establishment ought to be more easy in Tanjore than in most other provinces, because none of them have a supply of water so certain and abundant as Tanjore has from Cavery; difficulties will arise from defective accounts, *App.* p. 478——Instructions of Sir Thomas Munro's government respecting a ryotwar survey in Tanjore, *App.* p. 532.
See also *Irrigation.*

Talook. See *Putnee Talook.*

Tamil Villages. Assumption by the Board of Revenue, that on the original settlement of every tamil village the hereditary right to all the lands was vested in all the occupants, is without proof and altogether incredible, *App.* p. 455.

Tanks. How far management of tanks attended to by the native rulers of the country, *Underwood* 2497–2499——Cause of the number of tanks formerly in use falling into decay, *Underwood* 2500–2503——Amount annually laid out in the restoration of tanks, *Underwood* 2504——In what district the restoration of tanks has been carried to the greatest extent, *Underwood* 2508, 2509——Size and description of certain tanks, *Underwood* 2512, 2515——Amount paid for repair of one large one destroyed by a storm, *Underwood* 2516, 2517.
Frequency of tanks bursting from floods, with present means taken to prevent it, and manner in which the civil engineer's office causes delay in the restoration, *Underwood* 2518, 2519–2522——Extent of land that can be watered by one tank, *Underwood* 2520, 2521——State of tanks much improved of late years, *Underwood* 2530——Maintenance of tanks when restored depends upon their being properly watched, *Underwood* 2532, 2533——Ruin of tanks in Ceylon the principal cause of the depopulation of the island, *Colebrooke* 2891.

TAXATION:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*
Impatience of the people of new taxation, *Sullivan* 50——Large capitalists should be liable to taxation, *Sullivan* 82, 83——Difficulty of imposing a new tax in India, *Sullivan* 88——Taxes and monopolies introduced by the English Government, *Stark* 498–500.

2. *Papers laid before the Committee:*
Extension of taxes in the Madras territories on the profits of trade and professional income of various classes, regulated by ancient usage, varying in different districts, and not made subject to express law, *Mackenzie*, p. 296.
See also *Petty Taxes. Village Taxes.*

Tay Permaul. Statement showing the number of cases decided by him as district moonsiff of Tholungur in a certain period, *App.* p. 476.

Tehsildars. Abuses from the reduction of tehsildars or native collectors, *Stark* 181—Amount of saving from their reduction, *Stark* 182——Proposition for effecting settlement in the Upper Provinces; that under each tehsildar a small number of estates should be settled in each season, so that all may be employed and the settlement completed without unnecessary delay, and without the expense of a separate establishment of officers; objections thereto, *App.* p. 215.

Teignmouth, Lord. Doubts by him respecting the ancient institutions of the country, and character of the natives, *Sullivan, App.* p. 50.

Temples. See *Pilgrim Tax.*

TENURES:
I.—*Generally.*
II.—*Papers laid before the Committee.*
1. Generally, or Bengal.
2. Madras.
3. Bombay.

I.—*Generally:*
Necessity for ascertainment and recognition of the several tenures and rights, *App.* p. 65——Reference to Mr. Elphinstone's Minute of 1821, for review of tenures and condition of districts, *Barnewall* 1767——Tenure of land in the Dukhun does not produce more litigation than the tenure of land in Europe, *Sykes* 2185, 2186——Manner in which the tenure of land in Bengal differs from that under which it was held in the government which preceded ours, *Mackenzie* 2568——Method of tenure of lands and rights of holders from cultivators to zemindars, *Mackenzie* 2569–2578, *Mackenzie,* p. 305——How far tenures influenced by caste or religious persuasion, *Mackenzie* 2573

Tenures—continued.

II.—*Papers laid before the Committee:*

1. Generally, or Bengal:

Particulars relative to the tenure of lands in India, *Campbell, App.* p. 11——Necessity for the particular tenures of land in India being properly respected, *Campbell, App.* p. 33——Directions given by the home government to that effect, upon establishing the present or modified ryotwar settlement, *Campbell, App.* p. 38——Papers relating to Indian tenures in Bengal, *App.* p. 67——Discussion upon the insecurity of landed tenures, *App.* p. 75.

2. Madras:

Documents relative to landed tenures, *App.* p. 359——Extract letter from G. E. Russell, esq. collector of the zillah of Masulipatam, to the Board of Revenue, Fort St. George, dated 20th March 1819, on the subject of the settlements and landed tenures, *App.* p. 359——Replies to 17 questions proposed by the government of Fort St. George, relative to the meerassy right, by Mr. F. W. Ellis, collector of Madras, *App.* p. 369——Translation of answers to the questions enclosed in Mr. Secretary Hill's letter to the Board of Revenue, dated 2d August 1814, by B. Sancaraya, late sheristadar to the collector of Madras, *App.* p. 387——Extract from the proceedings of the Board of Revenue, under date 11th December 1823, *App.* p. 392.

3. Bombay:

Documents relating to landed tenures and revenue settlements, *App.* p. 553——Minute by the governor, dated 15th August 1821, thereon, *App.* p. 553——Extract Revenue letter to Bombay, dated 4th May 1825, on the above subject, *App.* p. 555——Extract Revenue letter from Bombay, dated 5th November 1823, *App.* p. 556——Survey report of Lieutenant-colonel Monier Williams, *App.* p. 359——Extract Revenue letter to Bombay, dated 23d May 1827, on the subject of the above report, *App.* p. 603——Minute by the governor, dated 6th April 1821, relative to Shemedabad and Kaira, *App.* p. 605——Another minute, dated 6th May 1821, relative to Surat, *App.* p. 620.

Minute by Mr. Prendergast, dated 29th June 1821, on the subject of the governor's minute, *App.* p. 622——Further minute by the governor in answer thereto, *App.* p. 626——Further minute by Mr. Prendergast on the same subject, *App.* p. 628——Third minute by the governor, *App.* p. 630——Extract Revenue letter to Bombay, dated 4th May 1825, on the subject of the above minutes, *App.* p. 631——Extract Revenue letters to Bombay, dated 13th February 1822, *App.* p. 632, 634——Extract Revenue letter from Bombay, dated 27th November 1822, *App.* p. 636——Another letter to Bombay, dated 4th May 1825, *App.* p. 639——Another letter from Bombay, dated 23d February 1822, containing particulars of amount of revenue and charges of collection, *App.* p. 640——Another letter to Bombay, dated 4th May 1825, on the amount of the revenue, *App.* p. 645, 646——Another letter from Bombay, dated 5th November 1823, reporting generally on the revenue system, *App.* p. 647——Another letter to Bombay, dated 23d May, 1827, *App.* p. 658.

See also *Law Suits. Putnee Talook. Rights. Zemindars.*

Territory. Acquisitions of territory made since 1813, including date and quantity, have been exhibited in the statements to the Political Sub-Committee, and in a map prepared for that purpose, *Mill,* p. 275——Reference to answer to first question in paper given in to the Finance Committee, for acquisitions of territory since 1813, *Mackenzie,* p. 295.

Extent of territory acquired since 1813, *Mill,* p. 275, *Fleming,* p. 283, *Fortescue,* p. 288, *Christian,* p. 290, *Mackenzie,* p. 295, *Hill,* p. 322, *Dalzell,* p. 324, *Elphinstone,* p. 332, *Chaplin,* p. 335, *Duff,* p. 338——Acquisition by the Company of certain territories, 1799 to 1801, and manner in which the revenue had been previously paid therein, *Campbell, App.* p. 31, *Sullivan, App.* p. 50.

Timber. Abolition of the timber monopoly in Malabar, and relief to the inhabitants therefrom, *Hill,* p. 322.

Tinnevelly. Cotton is grown to a great extent therein, *Hill* 1281——No system of revenue management has ever been established therein; the system adopted is calculated to keep the collector in ignorance of the state of the district; there are no detail accounts or abstracts that can be depended upon; other evils of the system, *App.* p. 479.

Tippoo. After the Mysore war in 1792, certain districts were ceded by Tippoo; manner in which the revenue had been previously paid therein, *Campbell, App.* p. 31.

See also *Ryotwar Settlement.*

Tirhoot. Residence of Europeans in the district of Tirhoot beneficial to the community, *Kennedy* 1175–1177——Quarrels and disturbances between them and natives not of frequent occurrence, *Kennedy* 1178, 1179——Increase of cultivation in Tirhoot and in Behar generally, 1804 to 1828, *Fleming,* p. 283——Number of old indigo establishments in witness's district and in Tirhoot, and how far increasing, *Kennedy* 1190–1194——Advantage of the method of cultivating indigo in Tirhoot and Sarum over Bengal, the cultivators agreeing with one another, and their plans being sanctioned by the local authorities and by Government, *Fleming,* p. 285——High character of the indigo planters in Tirhoot, *Fleming,* p. 285.

See also *Saltpetre.*

Tithe. When a fixed proportion of the produce was taken as revenue, it was a tax in the nature of the tithe in England, *Mill*, p. 278.

TOBACCO:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

The monopoly is confined to the provinces of Coimbatoor, Canara and Malabar; the cultivation being permitted only in the former, and the produce sold at monopoly prices in the two latter; ryot cultivates under license, and is compelled to deliver the whole produce to government; amount of the monopoly price; manner in which the system encourages smuggling; manner in which the land-tax fixed in Coimbatoor on lands yielding tobacco; tobacco is extensively cultivated in Guzerat and in the Northern Provinces generally, *Rep.* p. 75.

Exportation of tobacco cultivated in the Dukhun might be increased, *Sykes* 2206–2209——Tobacco supplied to Canara from Mysore, and to Malabar from Coimbatoor, *Lewin* 2812——Method of contract and sale for tobacco grown in Coimbatoor and supplied to Malabar, *Lewin* 2813–2817——Advantage of doing away with the monopoly of tobacco, and allowing it to be grown, under notice, at an increased rent, *Lewin* 2841–2842——Manner in which Malabar tobacco has supplanted that of Ceylon, through a monopoly, *Colebrooke* 2888——Extent of the export of tobacco from Ceylon to Madras, *Colebrooke* 2889.

Manner in which the trade in tobacco might be placed on a footing advantageous to both countries, by a moderate duty instead of a monopoly, *Colebrooke* 2890, 2891——Statement showing the consumption of tobacco imported into Travancore, *Colebrooke* 2891——Amount of subsidy paid by the Rajah of Travancore to the Company, and amount he receives from the tobacco monopoly, *Colebrooke* 2891——Smuggling might take place to Travancore, if Ceylon government repealed the export duty on tobacco; to what places tobacco is exported from Ceylon, *Colebrooke* 2891.

2. *Papers laid before the Committee:*

Recommendation by the Court of Directors in 1824, of the substitution of a transit duty for the tobacco monopoly, on representation of the bad consequences ascribed thereto in Coimbatoor and Malabar, *Mill*, p. 276——Regulations respecting the amount of general import and transit duty on importation of tobacco into Cuttack or Chittagong, *Mackenzie*, p. 296——Whether the monopoly of tobacco in the provinces of Malabar and Canara warrants the establishment of a peculiar system of taxation in them, and whether the supply therein may not be placed on the same footing as the other provinces of Fort St. George, *Mill*, p. 281, *Hill*, p. 324.

Tobacco is unobjectionable as a subject of taxation, it being not only purely an article of luxury, but its effects not being good either upon body or mind, *Mill*, p. 281——Causes which warrant the tobacco monopoly in Malabar and Canara, *Hill*, p. 324.

See also *Malabar.*

TOLLS:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Source of revenue from tolls on rivers and canals, *Stark* 133——Increase of tolls on rivers to cover the expense of navigation, *Stark* 501–503——Number of rivers in the southern divisions, their dams, and annual revenue yielded by them, *Underwood* 2534–2540.

2. *Papers laid before the Committee:*

How far the collection of tolls on navigable rivers and canals affect commerce, *Mill*, p. 280, *Fortescue*, p. 290, *Christian*, p. 294, *Mackenzie*, p. 296, 312, *Hill*, p. 323, *Dalzell*, p. 330, *Chaplin*, p. 336——In as far as tolls are a source of revenue to Government, they are of the nature of transit duties, and liable to the same objections; in as far as they are a compensation for the cost of bridges, canals, &c., they are payments for a service rendered; the benefits being local, those who receive the benefit should bear the expense; and when abuses incident to collection can be prevented such tolls are expedient, *Mill*, p. 280.

Tolls hitherto imposed on navigable rivers and canals in India have been for the purpose of indemnifying Government for expenditure in facilitating inland navigation, *Christian*, p. 29[illegible]——Observations upon tolls levied on streams to meet charge of improving inland navigation; and in the Delhi territory to give a supply of water to the ancient capital of the Mogul; and upon tolls levied on certain ferries, *Mackenzie*, p. 296——Tolls on canals less objectionable than other transit duties, and in what cases they should be reduced, or the navigation left free, *Mackenzie*, p. 312——Tolls on ferries being regulated on a fixed principle are not much open to abuse or vexation, *Chaplin*, p. 336.

Tondumandalum. Supposition by Mr. Ellis is fabulous, that the Carnatic was chiefly a forest until Adawla Chuckraweti, sovereign of Canara, settled 300,000 colonists in Tondumandalum; manner in which the number of deaths from casualties in such an undertaking would have been as great as that of the surviving colonists, *App.* p. 455.

Town Duties:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

They were formerly applied to local improvements, but are now merged in the general revenue of the country; in Madras they are levied in the city of Madras alone, *Rep.* p. 74——Revenue therefrom, *Stark* 133——How far town or local duties applied to general purposes, *Mackenzie* 902–904——Are liable to abuse, and care should be taken in conducting that branch of the custom department to obviate inconvenience to the community and vexation to traders, *Christian*, p. 293——Regulations respecting the town duties, made for relief of the people, and loss of revenue to the Government in Delhi in consequence, *Mackenzie*, p. 296.

2. *Papers laid before the Committee:*

Suggestions for increasing the amount of the town duties, *App.* p. 89——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort William in Bengal, specifying the name of each town, in the year 1813, *App.* p. 733——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort William in Bengal, specifying the name of each town, in the year 1828–29, or latest period, *App.* p. 73.

Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort St. George, specifying the name of each town, in the year 1813, *App.* p. 444——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort St. George, specifying the name of each town, in the year 1828–29, or latest period, *App.* p. 743.

Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Bombay, specifying the name of each town, in the year 1813, *App.* p. 754——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Bombay, and specifying the name of each town, in the year 1828–29, or latest period *App.* p. 756.

See also *Revenue.*

Trade. Trade in India in all its branches flourishing and improving, *Fortescue*, p. 290.
See also *Prices. Taxation.*

Transfer of Property. Regulations requiring the transfer of property to be registered have not been attended to, *Tucker* 1887, 1888——Inconveniences arising from the use of fictitious names in the transfer of property, *Fortescue* 2322–2324, *Mackenzie* 2650–2654——Also from transfers not being properly registered, *Fortescue* 2325–2327.
See also *Sales.*

Transit Duties:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Particulars of transit duties under Native and British Government, *Rep.* p. 71——Inconvenience of these duties, *Rep.* p. 72——Amount and collection of, *Sullivan* 115–125, *Stark* 290–292——Particulars thereof, *Stark* 134–136——Valuable source of revenue therefrom, and how they operate as a check upon intercourse, *Hodges* 868–880, *Hill* 1387–1392——Difficulty of substituting any other source of revenue, *Hodges* 881, 882, *Hill* 1389——Transit duty has been abolished in provinces under the Madras Government, *Hodges* 883——Transit duties in existence when India conquered, *Mackenzie* 892——Government has no right to interfere with the internal management of revenue of protected States in the event of wishing to abolish transit duties; commercial treaty with the State of Oude as to them, *Mackenzie* 893, 894.

Arrangements for levying inland import duties and transit duties, and places where custom-house ports are situated, *Mackenzie* 895, 896——How far duties levied upon produce imported from the Goruckpoor frontier into territories in possession of the Company, *Mackenzie* 897——Duties that were in existence when India acquired by the British, and regulations made subsequently by the Company with respect to them, *Mackenzie* 898–900——Transit duties principally internal collections, and not boundary duties, *Mackenzie* 901——How far transit duty would be paid upon conveyance of goods from one Presidency to another; *Mackenzie* 905, 906——Gross amount of transit duties in Bengal, and per-centage upon collection, *Mackenzie* 907–909——Amount of net revenue therefrom, *Hill* 1390——How far duties reduced, *Hill* 1391, 1392.

Generally *ad valorem* duty, except on certain articles on which the duty is fixed, *Mackenzie* 910——Where rates of duty may be found, *Mackenzie* 916——Goods imported by sea pass free into the interior, *Mackenzie* 917, 918——Transit duty upon goods destined for foreign export, *Mackenzie* 919, 920——Largest portion of duty falls upon the internal trade, *Mackenzie* 921——Principal articles on which transit duties are collected, *Mackenzie* 922–927——Portion that may be considered as foreign customs duty, *Mackenzie* 928, 929——Amount of whole transit duties arising from sea customs, *Mackenzie* 930–933——Amount of drawback upon exportation, *Mackenzie* 934, 935.

Inconveniences and impediments to trade of transit duties, *Mackenzie* 936–938, *Hill* 1387–1389——If transit duties abolished, and imports from Europe subject to a customs tax, *Transit Duties*—continued.

tax, revenue would be increased instead of diminished, *Mackenzie* 939–941——Paper showing the mode in which compensation might be obtained for loss of revenue if transit duties abolished, *Mackenzie* 1172——Amount of inland transit duty paid, where, and on what articles, *Hill* 1375–1386——How far attention of Government turned to the operation of the duties, and means of substitution for them, *Hill* 1393——Reference to documents for information on the subject, *Hill* 1394——Vexatious and burdensome nature of transit duties, *Melville* 2480–2482.

2. *Papers laid before the Committee*:

Fraud and inconvenience arising from the transit duties, and intention of abolishing them when a less exceptionable source of revenue can be found to supply their place, *Mill*, p. 278——Regulations respecting the transit duties for the relief of the people; loss of revenue in Delhi therefrom, *Mackenzie*, p. 296——Disadvantages of transit duties; necessity for their commutation for others levied on imports and certain exports by sea, *Mackenzie*, p. 309——Advantages of transit duties over plan which obtained in the Ceded districts and other parts of Madras previous to the British possession, *Dalzell*, p. 327——Nature of the transit duties, and objections attendant upon the system, *Chaplin*, p. 336——Memorandum of Mr. Holt Mackenzie, Territorial secretary, recommending the abolition of the transit duties, *App.* p. 713.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort William in Bengal in the year 1813, *App.* p. 721——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort William in Bengal in the year 1813, *App.* p. 721.

Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort William in Bengal, specifying the name of each town, in the year 1813, *App.* p. 733——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort William in Bengal, specifying the name of each town, in the year 1828–29, or latest period, *App.* p. 733.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort William in Bengal, in the year 1828–29, or latest period, *App.* p. 734——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort William in Bengal, in the year 1828–29, or latest period, *App.* p. 734.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Fort St. George, in the year 1813, *App.* p. 735——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort St. George, in the year 1813, *App.* p. 738.

Schedule exhibiting the rates of import and export customs and drawbacks at the several ports and places under the Presidency of Fort St. George, in the year 1828–29, or latest period, *App.* p. 739——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Fort. St. George, in the year 1828–29, or ~~latest period~~, *App.* p. 739.

Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort St. George, specifying the name of each town, in the year 1813, *App.* p. 743——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Fort St. George, specifying the name of each town, in the year 1828–29, or latest period, *App.* p. 743.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Bombay, in the year 1813, *App.* p. 743——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Bombay, in the year 1813, *App.* p. 744.

Schedule exhibiting the rates of export and import customs and drawbacks at the several ports and places under the Presidency of Bombay, in the year 1828–29, or latest period, *App.* p. 744——Schedule exhibiting the rates of inland transit and frontier duties in all places under the Presidency of Bombay, in the year 1828–29, or latest period, *App.* p. 747.

Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Bombay, specifying the name of each town, in the year 1813, *App.* p. 754——Schedule exhibiting the rates of town duties collected in all towns under the Presidency of Bombay, and specifying the name of each town, in the year 1828–29, or latest period, *App.* p. 756.

See also *Salt*, XIII. *Sayer Duties.*

Transmission from India. Not much complaint among indigo planters of the power of transmission for misconduct, *Kennedy* 1197, 1198.

Trant, William Henry. (Analysis of his Evidence.)—Situations held by witness in India, 2013——Description of settlement formed in the Ceded and Conquered Provinces, 2014–2017——Who were considered proprietors of the land, and character of the property possessed by them, 2018–2021——Description of village officers having property in the land, 2022——Amount allowed by Government to be retained by the zemindars, and amount actually retained by them, 2023–2026——Persons engaged in the collection of the revenue for Government, 2027–2028——How far amounts to be paid by each ryot determined by the zemindar, 2029, 2030——Amount of Government revenue fair, and

Trant, William Henry. (Analysis of his Evidence)—*continued.*
country flourishing under system established, 2031——Means taken for recovering arrears, and limitation of rights put up for sale, 2032–2035——The utmost vigilance would not in all cases secure to Government the precise amount to which they were entitled, 2036.

On what the amount of revenue paid by zemindars under the Native Government depended, 2037——Sales in certain zemindarries through malversation of collector, and how far sales held to be legal, 2038–2044——Not the practice under native powers to sell the rights of the zemindars, 2045——Which power should not be given up, but should only be resorted to in very extreme cases, 2046, 2047——Rights of property in zemindars under Native Government, 2048–2051——Practice adopted as to inheritance and descent of property of zemindars, 2052–2059——Better that the duty of zemindar as collector of revenue should be performed by one person than several, 2060–2062——Extension of the permanent settlement to the Ceded Provinces would not give new rights to the zemindars, but would confirm rights possessed before the introduction of the British Government, 2063, 2064——Manner in which the cultivators would be benefited thereby, 2065, 2066——Village communities have the same powers of maintaining their rights under the permanent settlement as they possessed previously, 2067–2070.

Manner in which courts of justice afford a more speedy remedy now than formerly, 2070, 2071——Cause of the number of suits arising out of the permanent settlement shortly after its being effected, 2072——Evils of the abolition of the office of canoongo, and powers of that officer if supported by the Government officer in preventing zemindars oppressing ryots, 2073–2076——Permanent settlement not being extended to the Ceded Provinces considered as a breach of faith on the part of Government, and insurrection in consequence, 2077, 2078——Why ryots not at the mercy of the zemindars, 2078–2080——Nature of the assessment that should be extended to the Ceded Provinces, with regard to the limitation of demand upon the ryots, 2081–2083——Permanent settlement has been advantageous, and not injurious to the provinces of Bengal, 2084–2086.

[Second Examination.]—Examination on the number of sales of estates since introduction of the permanent settlement, and upon the difference between estates advertised for sale and actually sold, 2341–2347——Injurious effect of increasing the magisterial powers of collectors of the revenue, 2348.

Travancore and Cochin. Manner in which Revenue survey periodically made therein, *Rep.* p. 67——Are connected with the Company by subsidiary treaties of alliance, *Munro* 1408–1410——Examination upon the revenue, government, population, cultivation, &c. *Munro* 1411–1513——Oppressive system of government reduced all classes to a state of poverty, *Munro* 1456–1458——Nature of oppressive system of government, and manner in which changed for the better under witness's administration, *Munro* 1459–1461——People of Travancore more lightly taxed than in the Company's territories to the southward, and the people better off than under the Company, *Colebrooke* 2891.

Statement showing the consumption of tobacco imported into Travancore, *Colebrooke* 2891——Amount of subsidy paid by the Rajah of Travancore to the Company, and amount he receives from the tobacco monopoly, *Colebrooke* 2891——Smuggling might take place to Travancore if Ceylon government repealed the export duty on tobacco; to what places tobacco is exported from Ceylon, *Colebrooke* 2891.

Export duties in Travancore only imposed for monopolies abolished, *Munro* 1436–1441——Amount of Government rent or assessment in Travancore, *Munro* 1420–1424——Proportion of rent paid by cultivator to immediate landholder bore to that paid to Government, *Munro* 1478——If the culture of indigo properly undertaken in Travancore it will succeed, *Munro* 1512, 1513——Periodical rains sufficient for irrigation in Travancore, *Munro* 1440–1445——System of artificial irrigation in the southern part of Travancore which increases the value of the lands, *Munro* 1446, 1447——Corruption of revenue officers in Travancore, *Munro* 1430–1432——How far records relating to the land assessment in Travancore were correct and faithful, *Munro* 1415.

Rights of the cultivators in Travancore, *Munro* 1425–1427——System of assessment on the land in Travancore, *Munro* 1411–1414, 1416–1420——Nothing in the situation of Travancore and Cochin that would render the introduction of the ryotwar system inexpedient, *Munro* 1488——Profit derived by the Company from their salt monopoly in Travancore, *Monro* 1503–1510——How far salt cheaper at Travancore than in the Madras territories, *Munro* 1503–1510——Method of survey in Travancore, the settlement being ryotwar, *Munro* 1416–1420——Village constitutions not much found in the territories of Travancore, *Munro* 1448–1452.

See also *Landholders. Monopolies. Natives. Population.*

Treasurers. Description of collector's treasury, *Kennedy* 740——Method of keeping the accounts, *Kennedy* 741——Balances in the hands of treasurers, *Stark* 179——Native treasurers give security, *Kennedy* 745——They are prohibited applying balances to their own use, *Kennedy* 746, 747.

Trees. See *Sales.*

he districts watered by the Cavery the lands are held by the same meerassy nures as in Tanjore; in the dry districts the inhabitants do not claim the s; they cannot sell their land, and when they cease to cultivate it is trans- a government appointee; reduction that has been made in the assessment, and ntages expected to be derived therefrom; the annual settlements in Trichinopoly more satisfactory than in Tanjore, and reasons; Trichinopoly, by having a register of ds and a fixed assessment on each, possesses the means by which its annual land-rent be easily and fairly settled, *App.* p. 479.

Necessity for some more adequate supply of troops in their march; complaints of indisposition of zemindars to lend their aid, and of the want of means of coercion in e event of disobedience to orders; how evils to be remedied, *App.* p. 90.

ker, Henry St. George. (Analysis of his Evidence.)—Situations held by witness in the Revenue Department, 504, 505——Names of the principal salt manufactories in the Bengal provinces, 506——Method adopted by the Company for obtaining the salt, 507, 508——Principle on which the contract price is regulated, 509–511——Number of agents, and amount of their commissions, 512–516——Molungees, or persons employed in the salt factories, are among the worst conditioned of the natives, and reasons thereof, 517–523——Advantages to be derived from the importation of Coromandel salt, instead of the manufacture of Bengal salt, 524, 525, 538–541, 607——Difference in price between Coromandel and Bengal salt, 526, 527——Duty is imposed at Fort St. George before it comes to Bengal, 528——Rate of price, 529——Importation [illegible] limit, and nature thereof, 528–530——It can always be imported at a lower rate than manufactured at Bengal, 531.

Difference in the quality of the Bengal and Coromandel salt, 532——Coromandel salt is not refined, but is adulterated before it reaches the consumer, 533–535——Quantity imported from Madras, 536, 537——Method of sale by the Company, 542–545, 548——Variation in the selling price, 546–549——Difference between the Company's selling price and that at which the consumer buys, 550–553——Extent of limits of the supply from Calcutta, 554——Madras salt inferior to Bengal, 555, 556——Difficulty in preventing smuggling from the Western Provinces, 557——Duties charged on salt from the westward, 558, 559, 565, 566——Bulkiness of salt renders it difficult to smuggle, but not impracticable, 560——Comparison of distances of the transport of salt from Bengal and the westward, 561–564——Doubtful whether salt could be produced cheaper by private agency than that of the Company, 567, 568.

Causes of the scanty supply in the district of Ranghur and Singboon, 569, 570——Extent to which smuggling exists in Bengal, 571, 572——Examination upon the importation of English salt; prejudice of the natives against its use, 573–578, 602–606——Duties and regulations for the import of salt into Bengal, 579–581——From what places salt imported, 582–584——Examination on the introduction of the English excise regulations on salt manufactured by merchants in Bengal, instead of the present monopoly regulations, 585–598, 608–611——How far it would cause a larger supply at a lower price, 599–601——System of excise that is pursued at Bombay, 612–614.

[Second Examination.]—Reduction of commission of salt agents at Bengal; duty paid on importation of salt; English salt allowed to be imported into Bombay at moderate duty; size of lots in which salt sold, and regulations as to clearance; increase in the importation of Coast salt into Bengal from rise in the price; objections to the supply of salt from England to India; objection to the entire substitution of Coromandel salt for that of Bengal manufacture, 813——Reason for the payment of tribute to the French and Danes to prevent their importing salt into certain ports, 813, 814——Method of refining salt in England would prevent Hindoos using it for fear of contamination, 815, 816——Duty at which foreign salt allowed to be imported into Bengal, 817, 818——Duty paid on importation of Coast salt, 819, 820.

How far the molungees practically freer now than previous to regulation in 1819, 821–825——Estimated consumption of salt in Bengal, and manner in which the salt tax prevents consumption, 826——More labour and capital would be employed by supplying any increased demand for salt from local sources than from England, 827——Importation from Liverpool would interfere with the coasting trade from Madras to Calcutta; disadvantages attending private agency for the manufacture of salt, 828——Amount of smuggling, 829, 830——Dissent to an alteration by the Board of Control to a proposed despatch of the Court respecting the fixing the price of salt, 830——Advantage of the Bengal method of collecting the revenue on salt over the Bombay, 831.

[Third Examination.]—Examination upon the rights of zemindars, how remunerated, how punishable, and generally as to them previous to the permanent settlement, 1812–1832——How far they were magistrates and superintendents of police, 1833, 1834——Condition of the ryots better under the permanent settlement, 1835–1837——Objects of the permanent settlement, and how far they have been effected, 1838–1840——Advantages to the zemindar therefrom, 1841–1844——Means of recovering arrears by sale of estates, 1845–1847——Whether sale of estates preferred by the zemindars to corporal punishment, 1848, 1849——Powers of the zemindar over the ryots, and how far sufficient, 1850, 1851——Cause of increase of suits in courts of justice after 1793, 1852–1855.

Tucker, Henry St. George. (Analysis of his Evidence)—*continued.*

How far the rights of the different cultivators of the land were [illegible] recorded previous to establishing the permanent settlement in 1793 [illegible] Mogul government disposed to maintain the institutions it found establishe[illegible] Summary power granted in 1799 to the zemindar over the ryot, 1850——E[illegible] which sales of estates for arrears had taken place prior to 1799, 1860–18[illegible] whom purchased, 1864, 1865——How far the new powers vested in zemindars [illegible] exercised in an oppressive manner, 1866–1869——Crime of decoity has prev[illegible] every period of government; regulations of 1799 did not tend to increase it, 187[illegible] ——How far rights of ryots upheld by new purchasers, 1872–1874——Breach o[illegible] on the part of Government in not establishing the permanent settlement in the [illegible] and Conquered Provinces, 1875–1877——Manner in which the permanent settle[illegible] should be established in the Ceded and Conquered Provinces, 1878, 1879.

Extent of rights conveyed upon granting jaghires, 1880——Nature of the Hin[illegible] law of inheritance, which has not been altered by the permanent settlement, 18[illegible] ——Necessary to give notice to defaulter of intended sale, 1886——Regulations requiring transfer of property to be registered have not been attended to, 1887, 1888——Dis[illegible] of the abolition of the office of canoongo, and means taken for [illegible] establishment, 1889, 1890——How far rights of original cultivators can be [illegible] with the assistance of that officer, 1891——Whether suits originating in the [illegible] lands increasing or decreasing, 1892, 1893——Reasons for witness's proposing to postpone the establishment of the permanent settlement in the Ceded and Conquered Provinces in the year 1807, 1894–1897.

Tunkha. See *Accounts.*

Tuppah Muneer. Revenue letter from Bengal on the subject of the sale of [illegible] dated 30th July 1823, *App.* p. 14[illegible]——Letter from the Hon. W. L. Melville, [illegible] magistrate of Ghazeepore, to Mr. Secretary Mackenzie, dated 4th January 1821, on the same subject, *App.* p. 141——Another letter from same to same, dated 15th January 1821, *App.* p. 143——Extract letter from H. Newnham, esq. to Government, [illegible] February 1822, containing Report on same subject, *App.* p. 143——Letter from Holt Mackenzie, esq., secretary to Government, to the Board of Revenue Central Provinces, dated 26th June 1823, on same subject, *App.* p. 148.

Turkey Opium. See *Opium,* V.

U.

Underwood, Capt. *George Augustus.* (Analysis of his Evidence.)—Period of service in India as a civil engineer, 2483–2485——Origination of the office, and number of persons employed in it, 2486, 2487, 2492——Duties connected with checking disbursements in the Tank department, 2488——Duties connected with the survey and measurement of land, 2489–2491——Method of education for the office, 2493, 2494——Upon the appointment of the first civil engineer the duties of the office were new, not having been performed by any other class of Company's servants, 2495, 2496——How far the management of tanks attended to by the native rulers of the country, 2497–2499——Cause of the number of tanks formerly in use falling into decay, 2500–2503——Amount annually laid out in the restoration of tanks, 2504.

Details of civil engineer's reports being so very voluminous prevent their being obtained in England, 2505–2507——In what district the restoration of tanks has been carried to the greatest extent, 2508, 2509——Other districts watered by channels of irrigation from large rivers, which channels are under the management of the civil engineer, 2510, 2511——Size and description of certain tanks, 2512–2515——Amount paid for repair of one large one destroyed by a storm, 2516, 2517——Frequency of tanks bursting from floods, with present means taken to prevent it, and manner in which the civil engineer's office unavoidably causes delay in the restoration, 2518, 2519, 2522——Extent of land that can be watered by one tank, 2520, 2521——Increased value of irrigated lands, 2523–2525——Distribution of water among the proprietors according to customs and tenures, 2526–2529——State of tanks much improved of late years, 2530——Necessity for number of officers being increased in the civil engineer's department, 2531.

Maintenance of the tanks when restored depends upon their being properly watched, 2532, 2533——Number of rivers in the southern divisions, their dams, and annual revenue yielded by them, 2534–2540——How far lands are attached by the inhabitants to the channels of irrigation, 2541, 2542——Inefficiency of the present establishment of civil engineers, 2543——Losses to Government in consequence thereof, 2544, 2545——Description of the irrigation in Tanjore, 2546, 2547——Great responsibility of the civil engineer, 2547——Improvements in the condition of the people, and in what districts, in consequence of irrigation, 2548–2550——Bridges under the care of the civil engineers; number of them, and of what construction, 2551–2553——Nature of the river Godavery, [illegible] much irrigation from it, 2554–2566——Other works of a civil nature in Southern India, 2567.

Unoccupied Lands. See *Waste Lands.*

V.

VILLAGES:

1. *Generally.*
2. *Bombay.*

1. *Generally:*

Village constitutions not much found in the territories of Travancore, *Munro* 1448–1452——Extent to which village societies prevailed in the district of Vizagapatam, *Alexander* 1550——How far new system of assessment rendered necessary upon repeopling villages, the ancient inhabitants of which are extinct, *Sykes* 1975, 1976——Village communities have the same powers of maintaining their rights under the permanent settlement as they possessed previously, *Trant* 2067–2070——Manner in which courts of justice afford a more speedy remedy now than formerly, *Trant* 2070, 2071.

Number of villages in Delhi re-peopled by former occupants, *Fortescue* 2235——Village institutions and internal organization in the Lower Provinces of Bengal greatly broken up since 1793, *Fortescue* 2301——Objection to the state of villages being ascertained is not persisted in, when it becomes known it is for the purpose of adjusting the rights connected with the land, *Newnham* 2752——Peculiar rights from religion or from service to the village which are exempted from government assessment and control of the zemindar, *Newnham* 2753, 2754——How far those rights have been infringed upon under sales, *Newnham* 2755.

2. *Bombay:*

Decisions respecting property therein can only be safely confided in when every individual aggrieved possesses the means of obtaining redress, which from distance of courts and expense of suits, ryots in general are deprived of, *App.* p. 603.

Village Accountant. See *Putwarree.*

Village Accounts and Records. Imperfect state of the records of the Candeish province, *Hodges* 845——How far records relating to the land assessment in Travancore were correct and faithful, *Munro* 1415——Village records in Goojeraut of the different tenures were imperfect and not to be depended upon, *Barnewall* 1745——Method of correcting assessments in case village records not to be depended on, through incorrect or deceptive information from the cultivators, *Barnewall* 1794–1799.

Necessity for village accounts upon surveying lands, *Barnewall* 1800–1803——How far Sir Thomas Munro made use of the village accounts in his surveys, *Barnewall* 1804——Means taken to regulate the village accounts of land and rent in the hope of rendering them trustworthy authorities for the decision of suits between individuals, and for ascertaining local rates and wages, *Mackenzie,* p. 303——Observations showing the inaccuracy of the records of the extent of land, *App.* p. 70.

Village Cesses. See *Cesses. Village Taxes.*

Village Officers. Description of village officers having property in the land, *Trant* 2022——Advantages of village officers, and how remunerated, *Campbell* 2421–2423.

VILLAGE SETTLEMENT:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Description of the village settlement, *Rep.* p. 62——Advantages and disadvantages thereof, *Rep.* p. 68——No portion of the country remaining under the village lease, *Sullivan* 41——Description of the village settlement, *Stark* 420–426——How far use made of the village settlement for assessment of lands in the Candeish Province, *Hodges* 852, 853——Description of settlement made with the heads of villages, *Barnewall* 1740–1742——Manner in which ryots protected from over assessment, *Barnewall* 1743——Manner in which lands let, *Barnewall* 1744——How far on short leases, *Barnewall* 1751.

Manner in which Government ascertain and confirm the different rights of parties, *Barnewall* 1746–1750——In whom the property in the lands vested, *Barnewall* 1752–1756——How far rents fairly assessed, *Barnewall* 1805–1809——Greater revenue obtained from the village system, *Sykes* 1977——Ryots more prosperous under it, *Sykes* 1978–1981——How far the revenue system pursued in Delhi may be called a village settlement, *Fortescue* 2249–2251——Disadvantages of the village settlement, *Campbell* 2404–2407, *Duff*, p. 238.

2. *Papers laid before the Committee:*

Particulars respecting the adoption of the village settlement upon the abandonment of that of the ryotwar, *Campbell, App.* p. 36——Animadversion by the Court upon the formation of the village settlement at Madras without reference home, *App.* p. 398.

See also *Cesses. Meerassadarry Settlement. Revenue. Ryotwar Settlement. Settlements.*

Village Taxes. The sauder warred, or certain exactions on villages, have been so regulated as to cover only the village expenses; Colonel Briggs in Malwa abolished the sauder warred puttee, and defrayed the village expenses, which he limited to four per cent. on the gross jumma, from the Government revenue, *Mill,* p. 275.

See also Cesses.

Vizagapatam and Ganjam. Examination of the revenue settlement, population, cultivation, &c. in those districts, *Alexander* [illegible]——Extent to which village societies prevailed in the district of Vizagapatam, *Alexander* 1550——Condition of the cultivators in Vizagapatam and Ganjam, *Alexander* [illegible]——From the wild state of the country in Vizagapatam the ryotwar system is totally inapplicable to it, *Alexander* 1571–1581——Price of salt in the districts of Vizagapatam does not much affect the consumption, *Alexander* 1637–1640——Not much complaint of adulteration in Vizagapatam, *Alexander* [illegible]——Whether the rate of assessment sufficiently moderate in Vizagapatam, *Alexander* [illegible]——What articles are cultivated in Vizagapatam and Ganjam, *Alexander* [illegible].

New articles attempted to be cultivated, *Alexander* 1612——Settlement of Europeans more beneficial than injurious to the district of Vizagapatam, *Alexander* [illegible]——Extent of indigo cultivation, and how far beneficial to the ryots, *Alexander* [illegible]——Extent of artificial irrigation in Vizagapatam, and whether those lands assessed higher, *Alexander* [illegible]——Collection of revenue in Vizagapatam not capable of much improvement unless assessment lowered in some places, *Alexander* [illegible]——Vizagapatam and Ganjam, being part of the Northern Circars, are under the zemindary system, *Alexander* [illegible].

See also Arrears. Natives. Population. Pottahs.

W.

Wages. Rate of wages in Coimbatoor has not increased for centuries, [illegible]——How far wages higher in the neighbourhood of indigo establishments, [illegible] 1203——Comparison of the wages of artificers and other public servants under the Peshwa's and British Governments in the Deccan, *App.* p. 663——Rates of hire per month of thirty days of artificers, servants, and labourers in the Deccan, under the British government in 1828, and Peshwa's government in 1814, *App.* p. 663.

Wards, Court of. Statement showing the aggregate Government demand on various estates within certain districts of Bengal farmed by the Court of Wards on account of minor and other disqualified zemindars; the rent paid by the farmer, and [illegible] to the ward, *Mackenzie* 2929——Examination upon that statement, [illegible] 2937——Manner in which advantages might be taken of the Courts of Wards for the management of estates of minors, lunatics, &c. in arrear, *App.* p. 30.

Waste Lands:
1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Large tracts of unoccupied land, which will eventually produce revenue to the Company, *Sullivan* 33——Provision under the ryotwar system for Government participating in waste lands when brought under cultivation, *Sullivan* 41——[illegible] waste lands, *Stark* 198, 199——Government claim waste lands and let them [illegible]——Quantity of waste lands in the Candeish province, *Hodges* 355——[illegible] of waste lands in the district of Vizagapatam, and to whom belonging, *Alexander* [illegible].

Little uncultivated land remaining in the eastern zillah, north of the [illegible], *Barnewall* 1787, 1788——Extent of cultivation of waste land in the Deccan since 1817, *Barnewall* 1789——Proportion of waste land, and how far capable of cultivation, *Sykes* [illegible]——No difficulty of obtaining waste lands for cultivation, *Sykes* 1928——Manner of assessing revenue on waste lands on its being brought into cultivation, *Sykes* [illegible]——How far provision made by Government under the permanent settlement for uncultivated lands, *Mackenzie* 2637——Uncultivated lands cannot be much brought into cultivation from the general sterility thereof, *Newnham* 2748–2750.

2. *Papers laid before the Committee:*

Extent of waste land in Behar, and proportion capable of cultivation, *Fleming,* p. [illegible]——Regulations made at different periods for the determination of the rights of the State in regard to waste lands, *Mackenzie,* p. 303——Supposition by Mr. Ellis that in meeras villages in Arcot the waste belongs to the meerassidars jointly, on the ground that when a meerassidar sells his cultivated land, he transfers by the same deed to the purchaser his right to the produce of the waste; opinion that the deed is a mere technical form, and gives no actual proprietary right in the waste, with reasons for the opinion, *App.* p. 457.

Water. See *Irrigation.*

Wax. Excellent condition of wax obtained in the Dukhun, which might be profitably exported, *Sykes* 2170–2173.

Western Provinces. They are under the permanent settlement, [illegible]——State of cultivation in districts in the Western Provinces; number of begahs in cultivation; number of begahs [illegible]; number of villages; amount of revenue; rate per begah; begahs fit for cultivation, *Christian,* p. 395——Many States in the Western Provinces settled on the zemindary system, *Mackenzie* 2655, 2656——[illegible] upon

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